



STATE AUDIT
OFFICE OF HUNGARY

Innovative initiatives at the State Audit Office of Hungary

Péter Dankó – Acting Head of Department
Methodology and External Relations

05 May 2014

Outline

- How the new Act on SAO strengthened our independence
- New Fundamental Law (25 April 2011)
 - Importance of the new Act on SAO



- Innovative initiatives based on independence
- Broad mandate to set up the organisation → Structure is renewed
 - Right to approve the audit plan → Selection is renewed (Risk analysis)
 - Transparency → Utilisation, publicity, Newsportal

New organisational structure

Optimum organisational structure

Project orientation

Characteristics of the new structure:

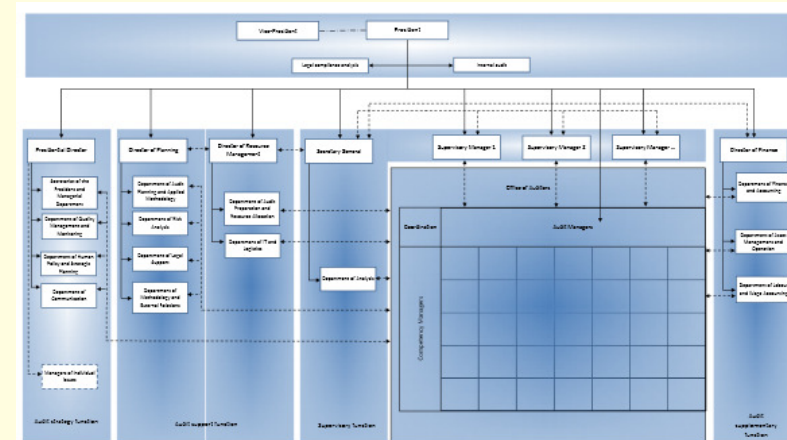
- units for strategy, support and supervisory functions
- flexibility for auditors working on audits

Key roles during audits:

- supervisory managers – utilisation of reports
- audit managers – accuracy and factuality of audits
- auditors (continuously updated database)

Audit groups are based on:

- type of the task
- skills and competences of the available auditors

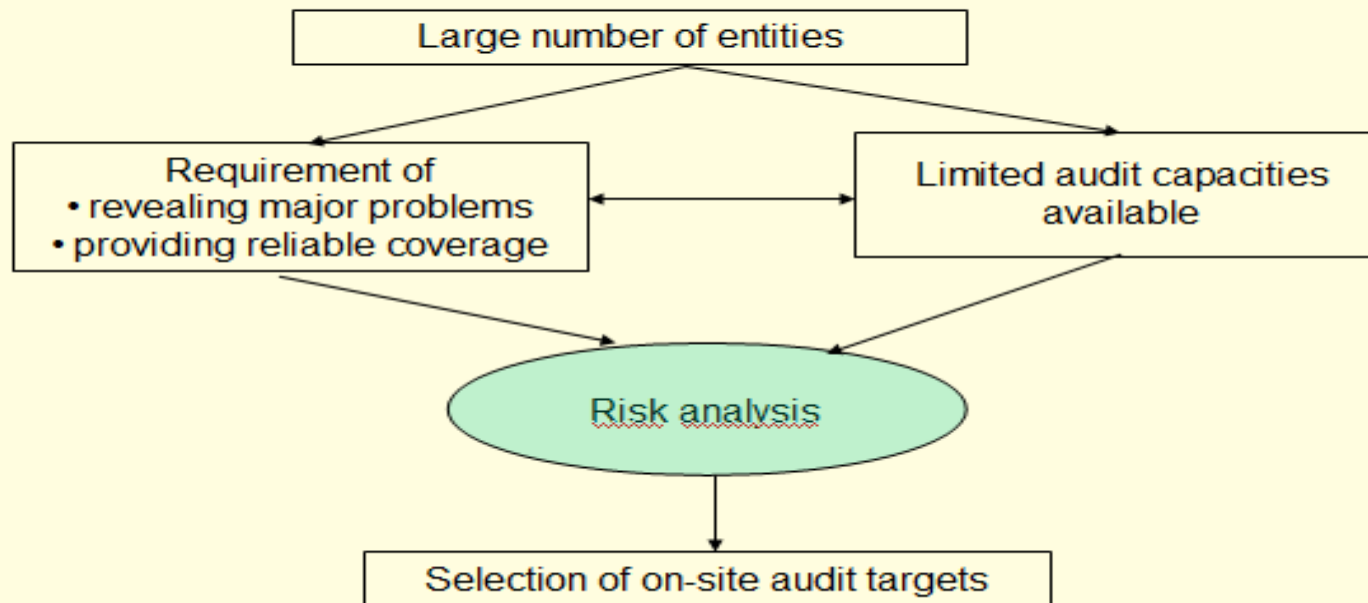


Risk analysis

Selection of topics, limited resources -> Risk analysis

Practical example

Example of municipalities



Utilisation of SAO's work and publicity 1.

Providing authentic, reliable, objective and professional information

Importance of providing information

INTOSAI – ISSAI 12

Adaptation of ISSAI 12 at the SAO

Added value to society

Reports, methodologies are public

Deliver clear, understandable information, publish as soon as possible

Newsportal of SAO

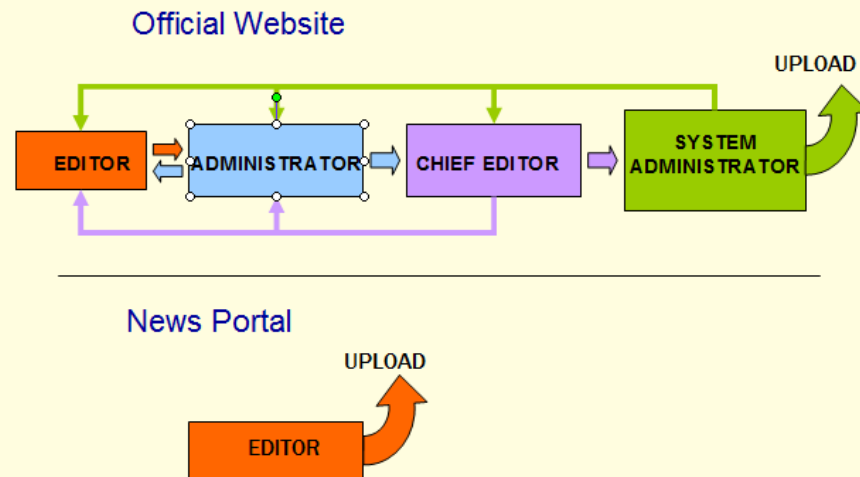
The screenshot displays the homepage of the State Audit Office of Hungary's News Portal. At the top left, the logo of the State Audit Office of Hungary is visible. The main header features the text "Welcome to the News Portal of SAO" on a blue background with a grid pattern. Below the header, a navigation menu includes links for "MAIN PAGE", "INTRODUCTION", "STRATEGY", "NEWS", "REPORTS", "PROFESSIONAL AUDIT RULES", "EUROPEAN UNION PROJECTS", "PUBLICATIONS", and "INTERNATIONAL RELATIONS". The date "26. March 2014, Wednesday" and a search bar are also present. The main content area is divided into two columns. The left column, titled "NEWS", features a large image of a building entrance with a sign that reads "ÁLLAMI SZÁMVEVŐSZÉK" and a headline: "Active role of SAO in the strengthening of independence of...". The right column, titled "MAIN REPORTS", contains two articles: "EU grants in focus" and "Audit summary on the operation and financial management of the Hungarian Competition Authority".

Utilisation of SAO's work and publicity 2.

Innovative initiative - newsportal of the SAO

Flexible – fast and up-to-date

Different from the official website



Newsportal in English, German and French (from 2014)

www.aszhirportal.hu

Thank you very much for your attention!

Péter Dankó – Acting Head of Department
Methodology and External Relations
State Audit Office of Hungary
international@asz.hu