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THE AUDIT OF THE MAGYAR NEMZETI MÚZEUM WAS COMPLETED

Summary for the Press

Institutions of the central subsystem – The financial and asset management audit of specific institutions of the central subsystem – Magyar Nemzeti Múzeum (17105)

The State Audit Office of Hungary has completed the audit of Magyar Nemzeti Múzeum (Hungarian National Museum) for the period between

1 January 2012 and 31 December 2015. The SAO concluded that the governing body performed its tasks in relation to the Múzeum in an orderly manner. The establishment and operation of the internal control system of the Múzeum did not ensure the transparent and accountable use of public funds. The financial management was all in all regular. Asset management was not regular, accountability and asset preservation were not ensured due to the shortcomings of the asset management agreement. The Múzeum did not establish adequate protection against corruption risks. No quantifiable targets in the financial management process supported the effectiveness of the use of public funds.

According to the Fundamental Law of Hungary, cultural values form part of the collective heritage of the nation, and it is the obligation of the state and of everyone else to protect, maintain and preserve them for the future generations. The basic function of the museums which are part of the central subsystem is to ensure the performance of public tasks, which includes the protection and safeguarding of the assets belonging to the cultural heritage, and making them available for the public.

The Magyar Nemzeti Múzeum, located in Budapest, has a nationwide reach and has been collecting and displaying the historic artefacts of Hungarian history for more than 200 years. Its collecting area covers the whole of the country, and with regard to the history of Hungarians—in compliance with the international agreements—every country in the world. Between 2012–2014, the Múzeum performed architectural heritage protection and architectural conservation tasks. The governing body of the Múzeum was the Ministry of National Resources until 13 May 2012, since then it is the Ministry of Human Capacities. In the audited period, there were a number of structural changes in the Múzeum.

The audit revealed that the governing body exercised its founder's rights, other supervisory, controlling and employment rights in an orderly manner.

The establishment and operation of the internal control system were overall not compliant with regulations. The audit revealed shortcomings with regard to the functioning of the risk management system and the fulfilment of the disclosure obligation. The establishment and independence of the internal audits were not ensured in compliance with the legal requirements.

In the financial management of the Múzeum, the collection and the accounting of revenues, as well as the settlement of the expenses

—except in 2014—complied with the legal requirements.

The reports for 2012–2015 did not show a true and fair picture of the financial situation of the Magyar Nemzeti Múzeum, as assets not included in the asset management agreements were recognised in the balance sheets irregularly. They did not arrange for the orderly inventory of the receivables and liabilities recognised in the accounting balance sheet for 2012–2014. The Magyar Nemzeti Múzeum completed its conservation obligations in compliance with the laws and the asset management agreement. The alienation and utilisation of assets were orderly.

The structural changes related to the Magyar Nemzeti Múzeum were all in all conducted in compliance with the regulations.

The SAO formulated nine recommendations for the Director General of the Magyar Nemzeti Múzeum, for which an action plan must be prepared within 30 days.

The State Audit Office of Hungary, as the supreme financial-economic and economic audit institution of the Hungarian National Assembly, is an independent fundamental institution of the democratic system of institutions. Its mission is to promote the transparency of public finances through value creating audits, performed on a solid professional basis, thus contributing to 'good governance'. Through its recommendations, the SAO promotes the regular, economical, efficient and effective use and utilisation of public funds.