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ÁLLAMI  
SZÁMVEVŐSZÉK

**Annual Audit Plan  
of the State Audit Office of Hungary  
2023**

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# Annual Audit Plan of the State Audit Office of Hungary 2023

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KIG-1324-001/2022

Approved by:



  
dr. László Windisch  
President

Budapest, December 2022

**I. AUDITS TO BE CARRIED OUT ANNUALLY, BIENNIALLY BY LAW OR  
RELATING TO OTHER EVENTS**

**(Audit Topic No. 1-8)**

**Audit Topic: No. 1**

**FINAL ACCOUNTS OF THE 2022 BUDGET OF HUNGARY - AUDITING THE IMPLEMENTATION  
OF THE YEAR 2022 CENTRAL BUDGET OF HUNGARY**

**Type of audit:** compliance audit

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**Audit Topic: No. 2**

**OPINION ON THE 2024 CENTRAL BUDGET OF HUNGARY – OPINION ON THE BILL ON THE  
2024 CENTRAL BUDGET OF HUNGARY**

**Type of audit:** compliance audit

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**Audit Topic: No. 3**

**REVISION OF THE MUNICIPAL DECREE ON THE DISTRIBUTION OF REVENUES DIVIDED  
BETWEEN THE MUNICIPALITY OF BUDAPEST AND DISTRICT-LEVEL GOVERNMENTS IN 2023,  
AND AUDIT OF THE 2022 MUNICIPAL DECREE'S FULFILMENT**

**Type of audit:** compliance audit

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**Audit Topic: No. 4**

**AUDIT OF THE ACTIVITIES RELATED TO THE EXERCISE OF OWNERSHIP RIGHTS OVER STATE  
ASSETS**

**Type of audit:** compliance audit

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**Audit Topic: No. 5**

**AUDIT OF THE LEGALITY OF THE 2021-2022 FINANCIAL MANAGEMENT OF POLITICAL  
PARTIES RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

**Type of audit:** regularity audit

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**Audit Topic: No. 6**

**AUDIT OF THE LEGALITY OF THE 2021-2022 FINANCIAL MANAGEMENT OF POLITICAL PARTY FOUNDATIONS RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

**Type of audit:** regularity audit

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**Audit Topic: No. 7**

**AUDIT OF THE USE OF PUBLIC FUNDS SPENT ON THE 2022 PARLIAMENTARY ELECTIONS AND NATIONAL REFERENDUM CARRIED OUT IN A JOINT PROCEDURE**

**Type of audit:** regularity audit

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**Audit Topic: No. 8**

**AUDIT OF NON-GOVERNMENTAL ORGANIZATIONS ENGAGED IN ACTIVITIES CAPABLE OF INFLUENCING PUBLIC LIFE**

**Type of audit:** regularity audit

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**II. MANDATORY AUDIT ASSIGNMENTS BASED ON LEGISLATIVE AUTHORIZATION (UNDEFINED FREQUENCY)**

**(Audit Topic No. 9-31)**

**Audit Topic: No. 9**

**AUDIT OF THE OPERATION AND MANAGEMENT OF THE 'NEMZETI FÖLDÜGYI KÖZPONT' (NATIONAL LAND CENTRE) AND THE PERFORMANCE OF FUNCTIONS BY THE IRRIGATION MANAGEMENT BODY**

**Type of audit:** compliance audit

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**Audit Topic: No. 10**

**AUDIT OF THE COMPLIANCE OF PROCESSES RELATED TO THE AID GRANTED UNDER THE NATIONAL AGRICULTURAL COMPENSATION SCHEME AND THE FUNCTIONING OF THE NATIONAL AGRICULTURAL COMPENSATION SCHEME**

**Type of audit:** compliance audit

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**Audit Topic: No. 11**

**AUDIT OF CENTRAL BUDGETARY INSTITUTIONS – AUDIT OF PUBLIC INSTITUTIONS PROVIDING SPECIALISED CHILD PROTECTION SERVICES**

**Type of audit:** compliance audit

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**Audit Topic: No. 12**

**AUDIT OF THE REIMBURSEMENT OF HEALTH CARE RECEIVED BY FOREIGNERS FROM A HUNGARIAN PUBLIC SERVICE PROVIDER AND HEALTH CARE RECEIVED ABROAD**

**Type of audit:** compliance audit

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**Audit Topic: No. 13**

**AUDIT OF THE CHAPTERS OF THE NATIONAL BUDGET’S CENTRAL SUBSYSTEM – ‘IGAZSÁGÜGYI MINISZTERIUM’ (IM, MINISTRY OF JUSTICE)**

**Type of audit:** compliance audit

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**Audit Topic: No. 14**

**AUDIT OF EU FUNDING FROM THE BREXIT ADJUSTMENT RESERVE**

**Type of audit:** compliance audit

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**Audit Topic: No. 15**

**WATER MANAGEMENT SYSTEM – AUDIT OF THE WATER PROTECTION AND MANAGEMENT SYSTEM, WATER MANAGEMENT AND WATER DAMAGE PREVENTION ASSETS**

**Type of audit:** compliance audit

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**Audit Topic: No. 16**

**AUDIT OF THE OPERATION AND MANAGEMENT OF THE MUNICIPALITY OF BUDAPEST**

**Type of audit:** compliance audit

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**Audit Topic: No. 17**

**AUDIT OF COMPANIES OWNED BY LOCAL GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 18**

**AUDIT OF NATIONAL MINORITY SELF-GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 19**

**AUDIT OF THE OPERATION AND MANAGEMENT OF LOCAL GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 20**

**AUDIT OF LOCAL TAXATION ACTIVITIES OF LOCAL GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 21**

**AUDIT OF THE PROPERTY MANAGEMENT ACTIVITIES OF LOCAL GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 22**

**AUDIT OF THE ENERGY EFFICIENCY MEASURES OF LOCAL GOVERNMENTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 23**

**TARGET ANALYSIS OF LOCAL GOVERNMENTS' MANAGEMENT**

**Type of audit:** compliance audit

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**Audit Topic: No. 24**

**AUDIT OF LOCAL GOVERNMENTS' SPATIAL DEVELOPMENT AND RURAL DEVELOPMENT ACTIVITIES, SETTLEMENT DEVELOPMENT MEASURES**

**Type of audit:** compliance audit

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**Audit Topic: No. 25**

**AUDIT OF THE SALE OF STATE-OWNED ASSETS BY THE 'MAGYAR NEMZETI VAGYONKEZELŐ ZRT.' (MNV ZRT., HUNGARIAN NATIONAL ASSET MANAGEMENT INC.)**

**Type of audit:** compliance and performance audit

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**Audit Topic: No. 26**

**AUDIT OF THE IMPLEMENTATION OF LAND POLICY GUIDELINES**

**Type of audit:** compliance audit

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**Audit Topic: No. 27**

**AUDIT OF THE MANAGEMENT OF STATE-OWNED ENTERPRISES AND THE SOUNDNESS OF RELATED DECISIONS**

**Type of audit:** compliance and performance audit

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**Audit Topic: No. 28**

**AUDIT OF THE MANAGEMENT OF THE 'PALLAS ATHÉNÉ DOMUS MERITI ALAPÍTVÁNY' (PADME, PALLAS ATHENE DOMUS MERITI FOUNDATION)**

**Type of audit:** regularity audit

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**Audit Topic: No. 29**

**AUDIT OF THE 'BEFEKTETŐ-VÉDELMI ALAP' (BEVA, INVESTOR PROTECTION FUND)**

**Type of audit:** regularity audit

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**Audit Topic: No. 30**

**AUDIT OF THE MANAGEMENT OF SPORTS FEDERATIONS AND ASSOCIATIONS RECEIVING FUNDS**

**Type of audit:** regularity audit

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**Audit Topic: No. 31**

**EVALUATION OF MEASURES TAKEN TO ENSURE CUSTOMER FRIENDLY E-GOVERNMENT SERVICES**

**Type of audit:** performance audit

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### **III. AUDITS CARRIED OVER FROM 2022**

**(Audit Topic No. 32-48)**

**Audit Topic: No. 32**

**FOLLOW-UP AUDITS – FOLLOW-UP OF THE AUDIT OF THE 2020 FINAL ACCOUNTS**

**Type of audit:** compliance audit

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**Audit Topic: No. 33**

**AUDIT OF THE CHAPTERS OF THE PUBLIC FINANCE'S CENTRAL SUBSYSTEM– 'ÜGYÉSZSÉG' (GENERAL PROSECUTION)**

**Type of audit:** compliance audit

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**Audit Topic: No. 34**

**AUDIT OF THE OFFICIAL ACTIVITIES OF THE 'NEMZETI ADÓ- ÉS VÁMHIVATAL' (NAV, NATIONAL TAX AND CUSTOMS ADMINISTRATION) RELATED TO LEVIES**

**Type of audit:** compliance audit

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**Audit Topic: No. 35**

**AUDIT OF THE OFFICIAL ACTIVITIES OF THE 'FOGLALKOZTATÁS-FELÜGYELET' (HUNGARIAN LABOUR INSPECTORATE)**

**Type of audit:** compliance and performance audit

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**Audit Topic: No. 36**

**AUDIT OF CENTRAL BUDGETARY BODIES – AUDIT OF MIDDLE MANAGEMENT FUNCTIONS – 'ORSZÁGOS RENDŐR-FŐKAPITÁNYSÁG' (ORFK, HUNGARIAN NATIONAL POLICE HEADQUARTERS)**

**Type of audit:** compliance audit

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**Audit Topic: No. 37**

**AUDIT OF CENTRAL BUDGETARY BODIES – AUDIT OF MIDDLE MANAGEMENT FUNCTIONS –  
‘KLEBELSBERG KÖZPONT’ (KLEBERSBERG CENTER)**

**Type of audit:** compliance audit

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**Audit Topic: No. 38**

**AUDIT OF THE PROPERTY MANAGEMENT ACTIVITIES OF LOCAL GOVERNMENTS AND  
CENTRAL BUDGETARY BODIES**

**Type of audit:** compliance and performance audit

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**Audit Topic: No. 39**

**AUDIT OF THE ACTIVITIES RELATED TO THE EXERCISE OF OWNERSHIP RIGHTS OVER STATE  
ASSETS**

**Type of audit:** regularity audit

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**Audit Topic: No. 40**

**REGULARITY AUDIT OF THE OPERATION OF THE ‘MAGYAR NEMZETI BANK’ (MNB,  
THE CENTRAL BANK OF HUNGARY)**

**Type of audit:** regularity audit

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**Audit Topic: No. 41**

**AUDIT OF THE LEGALITY OF THE 2020-2021 FINANCIAL MANAGEMENT OF POLITICAL PARTIES  
RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

**Type of audit:** regularity audit

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**Audit Topic: No. 42**

**AUDIT OF THE LEGALITY OF THE 2020-2021 FINANCIAL MANAGEMENT OF POLITICAL PARTY  
FOUNDATIONS RECEIVING SUPPORT FROM THE CENTRAL BUDGET**

**Type of audit:** regularity audit

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**Audit Topic: No. 43**

**AUDIT OF CAMPAIGN FUNDS – AUDIT OF THE ACCOUNTING OF FUNDS SPENT ON THE 2022 PARLIAMENTARY ELECTION CAMPAIGN IN CASE OF INDIVIDUAL CANDIDATES**

**Type of audit:** regularity audit

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**Audit Topic: No. 44**

**AUDIT OF CAMPAIGN FUNDS – AUDIT OF THE ACCOUNTING OF FUNDS SPENT ON THE 2022 PARLIAMENTARY ELECTION CAMPAIGN BY NOMINATING ORGANISATIONS**

**Type of audit:** regularity audit

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**Audit Topic: No. 45**

**AUDIT OF THE ‘MÉDIASZOLGÁLTATÁS-TÁMOGATÓ ÉS VAGYONKEZELŐ ALAP’ (MTVA, MEDIA SERVICES AND SUPPORT TRUST FUND)**

**Type of audit:** compliance audit

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**Audit Topic: No. 46**

**AUDIT OF PREVENTION TASKS OF DISASTER MANAGEMENT**

**Type of audit:** performance audit

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**Audit Topic: No. 47**

**AUDIT OF INSTITUTIONS PROVIDING RESIDENTIAL SOCIAL CARE FOR THE ELDERLY**

**Type of audit:** performance audit

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**Audit Topic: No. 48**

**AUDIT OF MEASURES TAKEN TO IMPLEMENT THE NATIONAL WATER STRATEGY**

**Type of audit:** performance audit

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