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ÁLLAMI  
SZÁMVEVŐSZÉK

**Annual Audit Plan**  
**of the State Audit Office of Hungary**  
**2024**

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# Annual Audit Plan of the State Audit Office of Hungary 2024

KIG-1081-001/2023

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Approved by:

  
ÁLLAMI SZÁMVEVŐSZÉK  
ELNÖK  
dr. László Windisch  
President

Budapest, 21 December 2023

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

**(Audit topics No. 1-9)**

**Audit topic No. 1**

**AUDIT OF THE FINAL ACCOUNTS ON THE EXECUTION OF THE CENTRAL BUDGET  
OF HUNGARY**

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**Audit topic No. 2**

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

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**Audit topic No. 3**

**AUDIT OF THE FUNDS ALLOCATED FOR THE 2024 ELECTION OF REPRESENTATIVES OF LOCAL  
GOVERNMENTS AND MINORITY SELF-GOVERNMENTS, AS WELL AS MEMBERS OF THE  
EUROPEAN PARLIAMENT**

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**Audit Topic No. 4**

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

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**Audit topic No. 5**

**AUDIT OF THE EXERCISE OF PROPRIETARY RIGHTS OVER STATE ASSETS**

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**Audit Topic No. 6**

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

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**Audit Topic No. 7**

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

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**Audit Topic No. 8**

**AUDIT OF THE UTILISATION OF THE FUNDS PROVIDED FOR MID-TERM ELECTIONS**

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**Audit Topic No. 9**

**AUDIT OF THE DISTRIBUTION OF REVENUES DIVIDED BETWEEN THE MUNICIPALITY OF BUDAPEST AND DISTRICT-LEVEL GOVERNMENTS**

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

**(Audit topics No. 10-56)**

**Audit topic No. 10**

**IMPLEMENTATION OF THE NATIONAL WATER STRATEGY - AGRICULTURAL WATER DEMAND,  
SUSTAINABLE WATER USE**

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**Audit topic No. 11**

**THE IMPACT OF WATER POLLUTION (I.E. INDUSTRIAL WATER POLLUTION AND THAT  
RESULTING FROM INAPPROPRIATE WASTE TREATMENT) TO THE QUALITY OF WATERBODIES  
AND THE EFFECTIVENESS OF THE ACTIONS TAKEN TO REDUCE WATER POLLUTION**

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**Audit topic No. 12**

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

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**Audit topic No. 13**

**ACHIEVEMENT OF THE NATIONAL CLIMATE POLICY OBJECTIVE, WITH SPECIAL REGARD  
TO THE REDUCTION OF GREENHOUSE GAS EMISSION**

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**Audit topic No. 14**

**COMPLIANCE AUDIT OF THE CALLS FOR APPLICATIONS ANNOUNCED IN THE FRAMEWORK OF EU SUPPORT PROGRAMMES**

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**Audit topic No. 15**

**MONITORING EXERCISE OF THE FULFILMENT OF THE MAINTENANCE OBLIGATION IN RELATION TO THE COHESION POLICY OPERATIONAL PROGRAMMES OF THE PROGRAMMING PERIOD 2014-2020**

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**Audit topic No. 16**

**AUDIT OF THE FINANCIAL MANAGEMENT IN THE DEFENCE SECTOR**

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**Audit topic No. 17**

**EFFECTIVENESS OF THE MEASURES RELATED TO THE DIGITAL AGRICULTURAL SECTOR; SPREAD OF DIGITAL SOLUTIONS**

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**Audit topic No. 18**

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

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**Audit topic No. 19**

**AUDIT OF THE TAX COLLECTION CAPACITY OF THE 'NEMZETI ADÓ- ÉS VÁMHIVATAL' (NAV, NATIONAL TAX AND CUSTOMS ADMINISTRATION) INCLUDING THE TAX EXECUTION ACTIVITY**

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**Audit topic No. 20**

**CLAIM MANAGEMENT OF CENTRAL BUDGETARY BODIES – MANAGEMENT OF BAD DEBTS AND WAIVED RECEIVABLES**

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**Audit topic No. 21**

**AUDIT OF THE CENTRAL PAYROLL ACTIVITIES OF THE 'MAGYAR ÁLLAMKINCSTÁR' (MÁK, HUNGARIAN STATE TREASURY)**

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**Audit topic No. 22**

**AUDIT OF THE FIELD OF OCCUPATIONAL SAFETY**

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**Audit topic No. 23**

**TRANSFER OF THE FIELD OF NURSING CARE FROM HEALTHCARE TO THE SOCIAL BRANCH**

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**Audit topic No. 24**

**AUDIT OF THE FINANCIAL MANAGEMENT OF INPATIENT INSTITUTIONS MAINTAINED BY A CHURCH**

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**Audit topic No. 25**

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

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**Audit topic No. 26**

**AUDIT OF ASSOCIATIONS AND FOUNDATIONS**

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**Audit topic No. 27**

**AUDIT OF THE FINANCIAL MANAGEMENT OF ASSET MANAGER FOUNDATIONS OF PUBLIC INTEREST PROVIDING PUBLIC SERVICES OF HIGHER EDUCATION**

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**Audit topic No. 28**

**AUDIT OF THE FINANCIAL MANAGEMENT OF ASSET MANAGER FOUNDATIONS OF PUBLIC INTEREST PROVIDING PUBLIC SERVICES EXCLUDING HIGHER EDUCATION**

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**Audit topic No. 29**

**AUDIT OF THE UTILISATION OF INVESTMENT SUPPORTS GRANTED FOR CHURCHES**

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**Audit topic No. 30**

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

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**Audit topic No. 31**

**AUDIT OF THE 'ORSZÁGOS BETÉTBIZTOSÍTÁSI ALAP' (OBA, NATIONAL DEPOSIT INSURANCE FUND)**

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**Audit topic No. 32**

**AUDIT OF THE OBLIGATIONS TO HAND OVER PRODUCTS AND SERVICES SUPPLIED IN PENITENTIARY INSTITUTIONS TO CENTRAL ADMINISTRATIVE BODIES AND LAW ENFORCEMENT ORGANISATIONS**

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**Audit topic No. 33**

**AUDIT OF OTHER EMPLOYMENT RELATIONSHIPS AS WELL AS AGENCY AND BUSINESS CONTRACTS OF PUBLICLY OWNED ECONOMIC ENTERPRISES, EXCEEDING A SPECIFIED AMOUNT**

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**Audit topic No. 34**

**AUDIT OF IT PROCUREMENTS OF ECONOMIC ENTERPRISES IN MAJORITY OWNERSHIP OF THE STATE**

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**Audit topic No. 35**

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

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**Audit topic No. 36**

**AUDIT OF THE ASSET REGISTRY SYSTEM OF THE STATE**

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**Audit topic No. 37**

**AUDIT OF THE CONTRACTING PROCESSES OF STATE-OWNED ECONOMIC ENTERPRISES  
IN THE COURSE OF PUBLIC PROCUREMENT PROCEDURES**

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**Audit topic No. 38**

**AUDIT OF THE LETTING OF REAL ESTATES OF ECONOMIC ENTERPRISES IN A MAJORITY  
OWNERSHIP OF THE STATE**

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**Audit topic No. 39**

**AUDIT OF THE PROCUREMENTS OF ECONOMIC ENTERPRISES IN A MAJORITY OWNERSHIP  
OF THE STATE**

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**Audit topic No. 40**

**THE APPLICATION OF PERFORMANCE MANAGEMENT AND CONTROLLING APPROACH  
IN PUBLICLY OWNED ECONOMIC ENTERPRISES**

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**Audit topic No. 41**

**AUDIT OF THE FUNCTIONING OF THE RESPONSIBLE CORPORATE GOVERNANCE SYSTEM  
IN PUBLICLY OWNED ECONOMIC ENTERPRISES, THE APPLICATION OF REQUIREMENTS  
STIPULATED BY GOVERNMENT DECREE 339/2019. (XII. 23.) ON THE INTERNAL CONTROL  
SYSTEMS OF PUBLICLY OWNED ECONOMIC ENTERPRISES**

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**Audit topic No. 42**

**CHANGE IN THE EXERCISE OF PROPRIETARY RIGHTS IN CASE OF THE ACQUISITION  
OF ECONOMIC ENTERPRISES**

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**Audit topic No. 43**

**TASK PERFORMANCE OF BUDGETARY SUPERVISORS**

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**Audit topic No. 44**

**AUDIT OF THE UTILISATION OF FLATS OWNED BY LOCAL GOVERNMENTS**

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**Audit topic No. 45**

**AUDIT OF THE ASSET MANAGEMENT ACTIVITIES OF THE MUNICIPALITY OF BUDAPEST**

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**Audit topic No. 46**

**AUDIT OF THE FUNCTIONING AND FINANCIAL MANAGEMENT OF LOCAL GOVERNMENTS AND MINORITY SELF-GOVERNMENTS COVERING THE PERIOD AFTER THE LOCAL GOVERNMENT AND MINORITY SELF-GOVERNMENT ELECTIONS IN 2024**

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**Audit topic No. 47**

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

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**Audit topic No. 48**

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

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**Audit topic No. 49**

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

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**Audit topic No. 50**

**AUDIT OF NATIONAL MINORITY SELF-GOVERNMENTS**

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**Audit topic No. 51**

**AUDIT OF LOCAL MINORITY SELF-GOVERNMENTS**

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**Audit topic No. 52**

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

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**Audit topic No. 53**

**AUDIT OF ECONOMIC ENTERPRISES OWNED BY LOCAL GOVERNMENTS**

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**Audit topic No. 54**

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

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**Audit topic No. 55**

**TARGETED AUDIT OF THE DISCLOSURE OBLIGATION OF LOCAL GOVERNMENTS**

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**Audit topic No. 56**

**UTILISATION OF FUNDS RELATED TO PUBLIC EMPLOYMENT BY LOCAL GOVERNMENTS**

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