



ÁLLAMI  
SZÁMVEVŐSZÉK

COURTESY TRANSLATION

DR. LÁSZLÓ WINDISCH  
PRESIDENT  
STATE AUDIT OFFICE OF HUNGARY

Our ref.: EJF-0766-002/2025  
Budapest, “ 16 ” June 2025

**Mr. Michael McGrath**

Commissioner for Democracy, Justice, the Rule of Law and Consumer Protection  
**European Commission**

Brussels

**Dear Mr. Commissioner,**

As President of the State Audit Office of Hungary (hereinafter: SAO), I would like to submit the following comments and suggestions to the European Commission regarding the draft country chapter on Hungary in the European Commission's 2025 Rule of Law Report (hereinafter: Draft).

I strongly reject the statements on page 21-22 of the Draft and in the related footnote 176 in the strongest possible terms. They contain lies spread by parties caught engaging in illegal party financing and by ‘civil society organisations’ whose activities clearly indicate that their expressed aim is to undermine the professional reputation of Hungary's constitutional institutions, including the SAO, and questioning their independence. The specific statement also undoubtedly outlines the goal of legalising the illegal practices established during the 2022 parliamentary election campaign.

The statement that the SAO carried out its relevant audit only of opposition parties and failed to examine the ‘similar practices’ of the governing parties is untrue. The SAO audited all parties that nominated candidates in the 2022 parliamentary elections, applying the same criteria and methodology to determine whether they complied with legal requirements in the financing of their campaigns.

In its report on the audit and following its publication, the SAO explained in detail and unequivocally in several forums and [statements](#) the basis on which it had concluded that the opposition parties had accepted prohibited support. Several organisations on both the government and opposition sides carried out activities that could conceptually be classified as campaign activity. This is not prohibited, as freedom of expression extends even to legal entities to engage in activities that are likely to influence the will of voters. On the other hand, it is prohibited to support parties' campaigns in the form of financial or non-financial contributions, as this constitutes prohibited campaign support.

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Close cooperation between the parties of the opposition coalition and the civil society organisation providing them with financial support (MMM) was evident in the following ways:

- The president of the MMM was also the joint prime ministerial candidate of the parties participating in the six-party coalition.
- The parties participating in the six-party coalition and the MMM announced in a public statement that the MMM and the parties concerned were operating a campaign council to direct the joint campaign.
- Posters, leaflets and publications appeared during the campaign featuring the logos of the parties participating in the six-party coalition and the MMM, and the campaign slogans were also common.
- During the election campaign period, there were several events whose costs were jointly covered by the parties participating in the six-party coalition and the MMM, as evidenced by supporting documents.
- The prime ministerial candidate of the six-party opposition coalition, who is also the president of the MMM, made numerous statements and gave interviews that were accessible to everyone and clearly indicated that the MMM had provided significant financial support for the six-party coalition's campaign.

During its detailed audit, the SAO did not identify any cooperation between the governing parties and other civil society organisations that was similar to or in line with the above. For the reasons described above, prohibited support was found to have been provided and the legal consequences specified by law were applied in this case in relation to the six parties of the opposition coalition. Contrary to what is stated in the Draft, no fines were imposed in their case either, as the SAO does not have such powers.

It is important to note that the six parties concerned have appealed to the Hungarian courts for redress in relation to the legal consequences in question. The independent Hungarian court reviewed the substance and content of SAO's audit report. As a result of the review, in five cases that have been concluded so far out of the six, the court upheld the SAO's findings in its judgment, stating that the SAO's report was professionally sound and that the legal consequences set out therein were correctly established by the SAO in accordance with the legal requirements as a consequence of the parties' unlawful conduct.

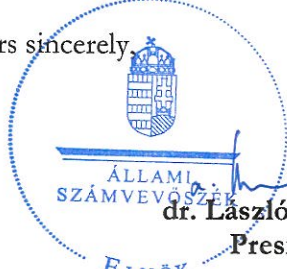
Based on the findings and concerns of stakeholders whose impartiality is questionable, at best, the Draft contains factually incorrect statements, and their findings are consistently formulated in line with their political interests, while their opinions are conceptual and biased. The practice of the European Commission making statements based on one-sided opinions rather than facts is generally and professionally reprehensible and has an impact on the European Commission's

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reputation. By incorporating the materials of these clearly politically influenced and interest-driven 'civil society organisations' into the Draft, the European Commission is promoting these organisations and elevating their materials to the level of the Commission's professional documents without any source criticism. This practice is particularly worrying given that during the online consultation with the State Audit Office of Hungary in February 2025, the delegates of the European Commission did not ask a single question on the subject, and the topic of campaign audit did not even come up during the consultation. In my opinion, this method – in addition to publishing professionally unfounded statements about the functioning of the constitutional bodies concerned – also has a seriously negative impact on the assessment of the European Commission.

Based on the above, on behalf of SAO, I reject the false and misleading statements concerning the State Audit Office of Hungary on pages 21-22 of the Draft, and request that the European Commission refrain from participating in the activities of interest groups seeking to discredit SAO as an independent constitutional body. In view of this, I kindly request that you take steps to ensure that the entire section of the Draft relating to the SAO campaign audit is deleted from pages 21-22. If you are unwilling to do so, I strongly request you to include the professional counterarguments set out in my letter in the final report.

Yours sincerely,



**dr. László Windisch**  
President