



ÁLLAMI  
SZÁMVEVŐSZÉK

DR. LÁSZLÓ WINDISCH  
PRESIDENT  
STATE AUDIT OFFICE OF HUNGARY

Our ref.: NF-0518-009/2023

Date: June 16, 2023

**Ms. Roberta Metsola**

President  
European Parliament  
President's Cabinet

Brussels

**Madame President,**

The European Parliament adopted the report and the recommendations on the result of the 'Investigation of alleged contraventions and maladministration in the application of Union law in relation to the use of Pegasus and equivalent surveillance spyware (2022/2077(INI))' on June 14, 2023, and so seriously violating the independence of the State Audit Office of Hungary, guaranteed by the Fundamental Law in line with the requirements of international principles declared in INTOSAI's Lima and Mexico Declaration and confirmed in United Nations resolutions 66/209 and 69/228.

Concluding statement nr. 108 of the report claims that 'the (Hungarian) government has systematically placed party loyalists in leading roles in bodies such as the Constitutional Court, the Supreme Court, the Court of Auditors, the prosecution service, the National Bank of Hungary and the National Election Committee.' Following the statement recommendation 18(f) of the report calls on the Hungary to 'reinstate independent employees into leading roles in oversight bodies such as the Constitutional Court, the Supreme Court, the Court of Auditors, the prosecution service, the National Bank of Hungary and the National Election Committee'.

I have to declare that it is highly controversial that this severe statement according to the bibliography reference made in the text is solely based on a publication formulating the opinion of Mr. Martin, J and Mr. Ligeti, M. the CEO, and the legal director of Transparency International Hungary. TI Hungary is a non-governmental organization with a number of questionably unbiased assessments taking into consideration the lack and the limitations of proper methodological substantiation of conclusions compared to international scientific standards as it has been highlighted previously in various studies<sup>1</sup>. It is also important to record that the given publication

<sup>1</sup> <https://journals.lib.uni-corvinus.hu/index.php/penzugyiszemle/article/view/1323/846>

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titled 'Hungary. Lobbying, State Capture and Crony Capitalism' was published by Springer 6 years ago, in 2017 therefore long outdated.

It is even more arguable that the European Parliament seemingly validated and adopted the claim and the recommendation concerning Hungarian constitutional institutions without any further substantiation, independent and timely assessment nor paying attention to the fact that the National Assembly elected new leaders to the top of the Supreme Court, the National Election Committee and the Court of Auditors since the period passed.

As the President of the State Audit Office of Hungary (SAO), leader of the constitutional institution addressed indirectly by the report it is within my duty and obligation to call your attention, with all due respect, to false observations and substantive errors of the statement and recommendation concerning the SAO.

As you may know the Hungarian National Assembly elected a new president of the State Audit Office of Hungary in my person on July 4, 2022. The procedural rules of the nomination and election of the president of the SAO assures that lawfulness, right of participation, transparency, as well as impartiality is maintained throughout the whole process<sup>2</sup>.

It is highly relevant that in line with article 9(2) of the Act LXVI of 2011 on the State Audit Office of Hungary (the Act on SAO) 'a person who has been a member of the Government or held an elected leadership position in the national (central) organisation of a political party in the previous four years shall not be nominated as President of the State Audit Office.' Following Article 43(2) of the Fundamental Law (the constitution) the president of the State Audit Office is elected for 12 years from among the suitable candidates nominated by the Audit Office Committee. A particular feature of the 2022 presidential nomination and election was that the Committee selected professional with no political background at all. Besides the legal provisions presented I am convinced that my professional background also lacking political affiliations, and my experience covering 20 years in various field of financial administration, audit, analyses and supervision is an additional guarantee of the independent operation of the SAO.

Unequivocally, statement nr. 108 of the report is simply false, whereas supporting observations by Mr. Martin and Mr. Ligeti is not just invalid, but misleading and manipulative, as well.

Furthermore, as clarified above, the Hungarian National Assembly elects and not the Hungarian Government appoints the president of the State Audit Office of Hungary. Consequently, any statement suggesting that 'the government has systematically placed party loyalists in leading roles in bodies such as the Court of Auditors' is equally incorrect.

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<sup>2</sup> <https://www.parlament.hu/a-kozzogi-tisztsegviselok-megvalasztasanak-szabalyai>

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Acts guaranteeing the independence of the State Audit Office of Hungary comply with relevant international principles and standards to an extent exceeding international guideline, such as INTOSAI's Mexico Declaration. The mandate, powers, instruments and transparency of the institution is among the most complete even in international comparison. The Act on the SAO, currently in effect and its more recent amendments in force from 1 January 2023 reaffirmed the level of independence in several aspects. Hence, the State Audit Office of Hungary has always performed and continues to perform its statutory tasks in accordance with the law, impartially auditing public finances and ensuring transparency and accountability in the use of public assets.

It is embedded in international declarations concerning supreme audit institutions such as the above mentioned INTOSAI's Lima and Mexico Declaration, or INTOSAI IDI's SIRAM statements that the independence is vital prerequisite for supreme audit institutions to fulfil their mandate to provide an effective oversight function on government activities. Whereas the independence of a supreme audit institution is threatened, Democracy is threatened. These principles can be interpreted as applying to any intention to interfere with the operation of supreme audit institutions regardless of where it comes from and for what reason.

In accordance with international principles commonly shared by supreme audit institutions I therefore strongly believe that any misstatement, home or abroad, that is likely to undermine the trust placed in the independent, impartial functioning of audit institutions (applying equally to other constitutional bodies) resulting in alienating state and society represent considerable risk to democratic values. As I am also convinced that the European Parliament is an institution sharing the importance of protecting the independence of all constitutional institutions and building trust, thus refrains from any action that could exert negative influence on it.

Therefore, I urge you Madame President to take the necessary actions in your capacity recommending the relevant body to have the statement and recommendation in question corrected as an act of remedy to damages caused also in order assure its compliance with the facts, thus corresponding with the founding values of the European Union in particular the principle of rule of law.

Yours sincerely,

