

# Audit

## of Political Parties and Campaign Spendings in Hungary

State Audit Office of Hungary  
Dr. Imre Nagy advisor

# State Audit Office of Hungary has wide audit

State Audit Office of Hungary  
financial and economic audit body of the Hungarian Parliament



Political parties



Political party  
foundations



Election  
campaign  
spendings



Budget funds  
allocated for the  
elections



# Hungary has strong legislation on political spendings

Transparenc  
v

Accountability

Purity of political life and  
elections

Equal opportunities

Political  
parties

Financial  
management

Funding  
restrictions

Annual financial  
report

Political party  
foundations

Financial  
management

Funding  
transparency

Annual financial  
report

Campaign  
spendings

Use of budget  
support

Funding  
restrictions

Campaign report

Spending limit

Funds for  
elections

Planning

Use of budget  
funds

Audit of use

Accounting



# SAOH faces significant challenges

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Different audit authorizations and legal frameworks at the SAI's.

But the challenges may be the same or similar.

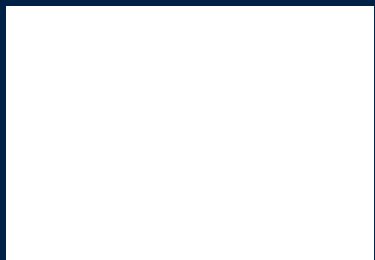
Proxy  
campaign

Support  
from abroad

New fights  
with old rules  
and tools

Third party  
organisations  
in campaign

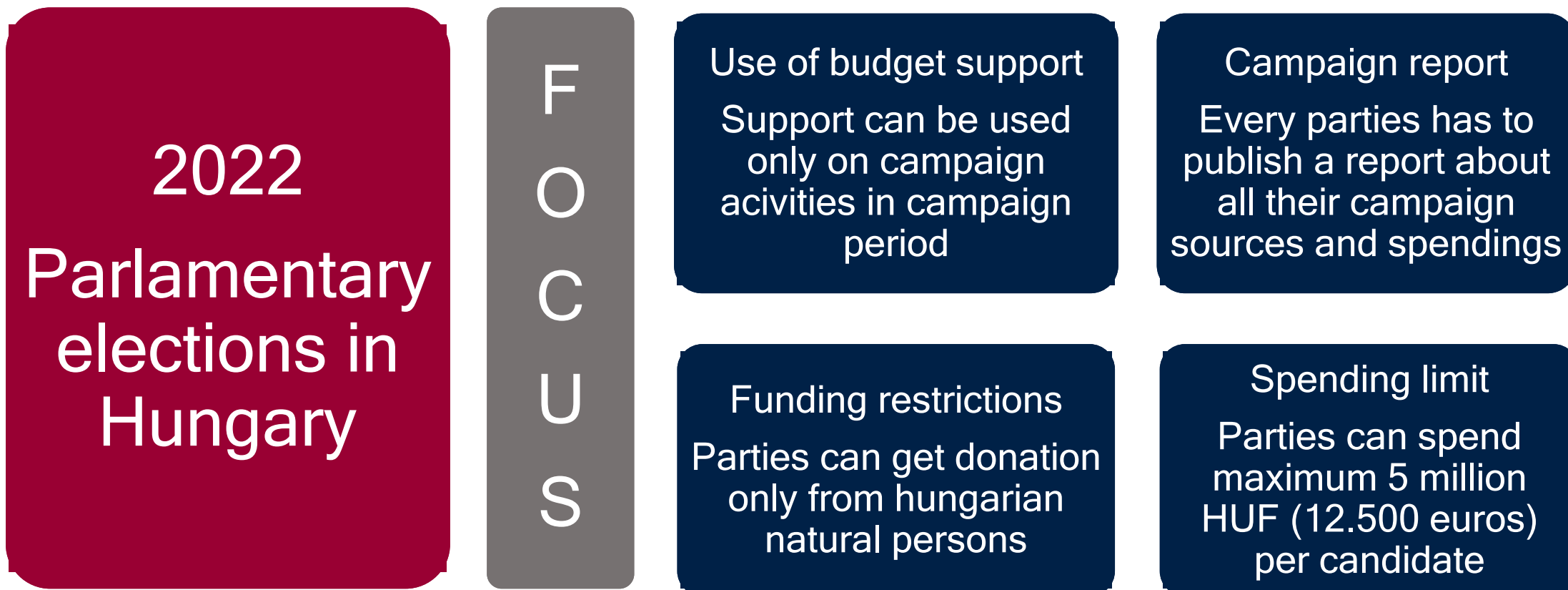
Social media  
and influencers



## Example on Challenges

# Audit of the 2022 Parliamentary Election Campaign Spending

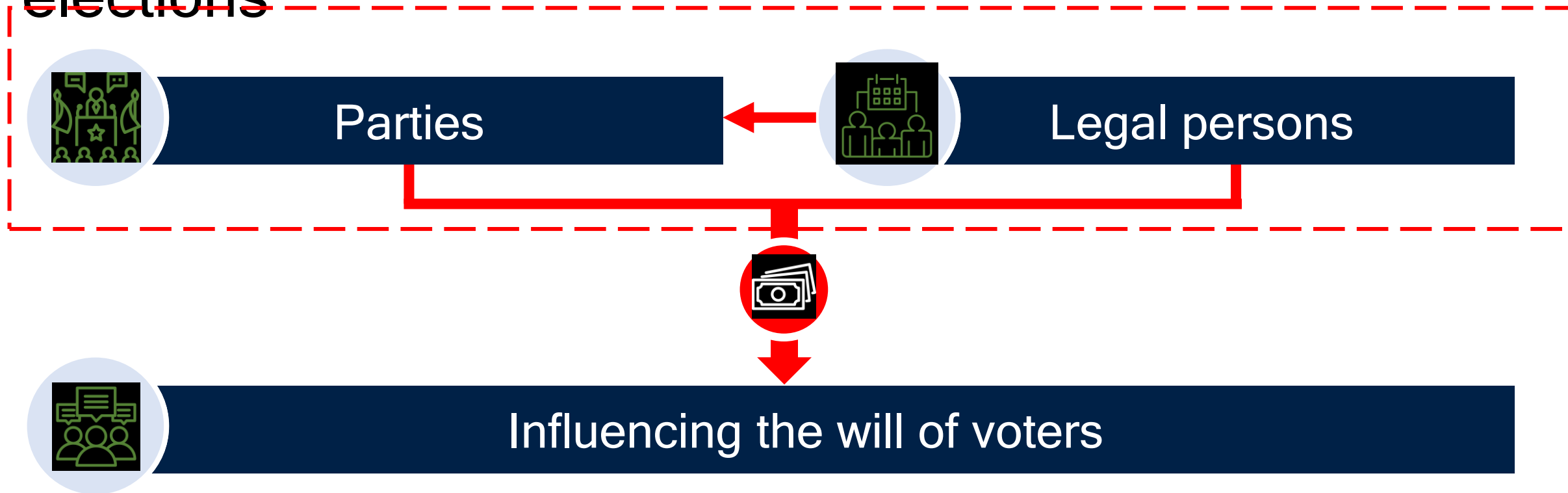
# SAO audited the compliance of campaign spendings



# Natural and legal persons has the right to freedom of opinion

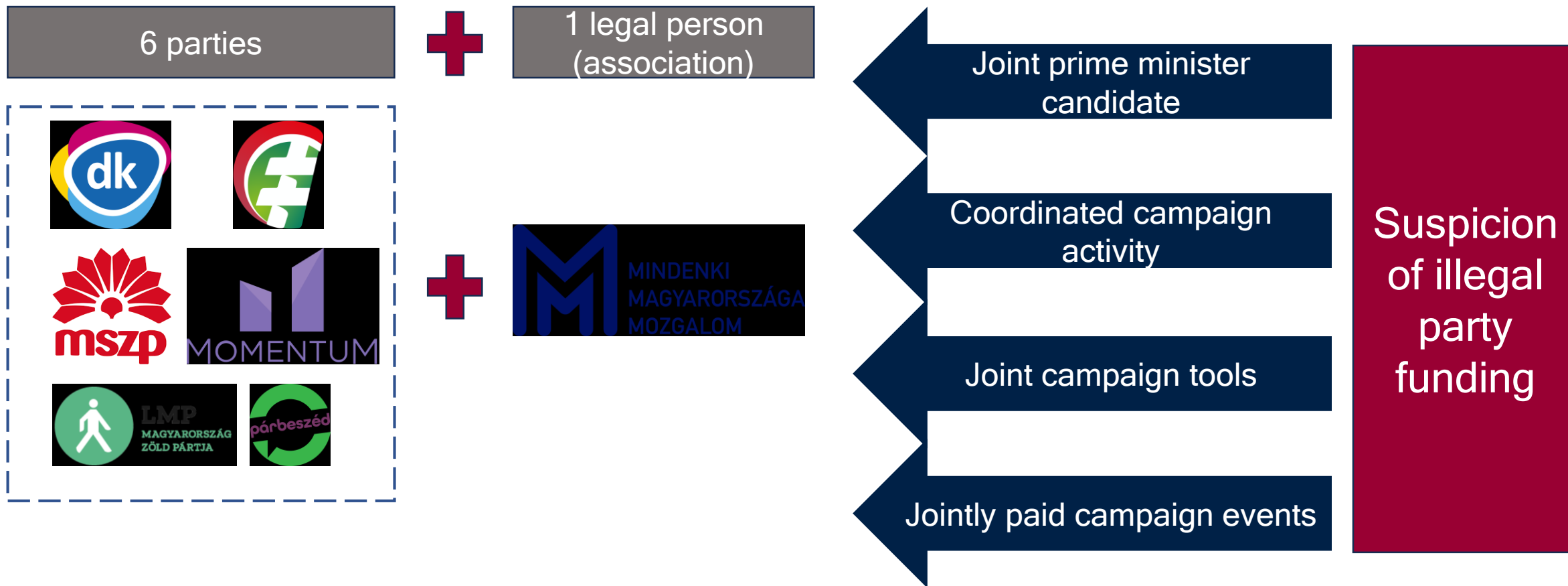


# Funding restrictions protect the purity of elections



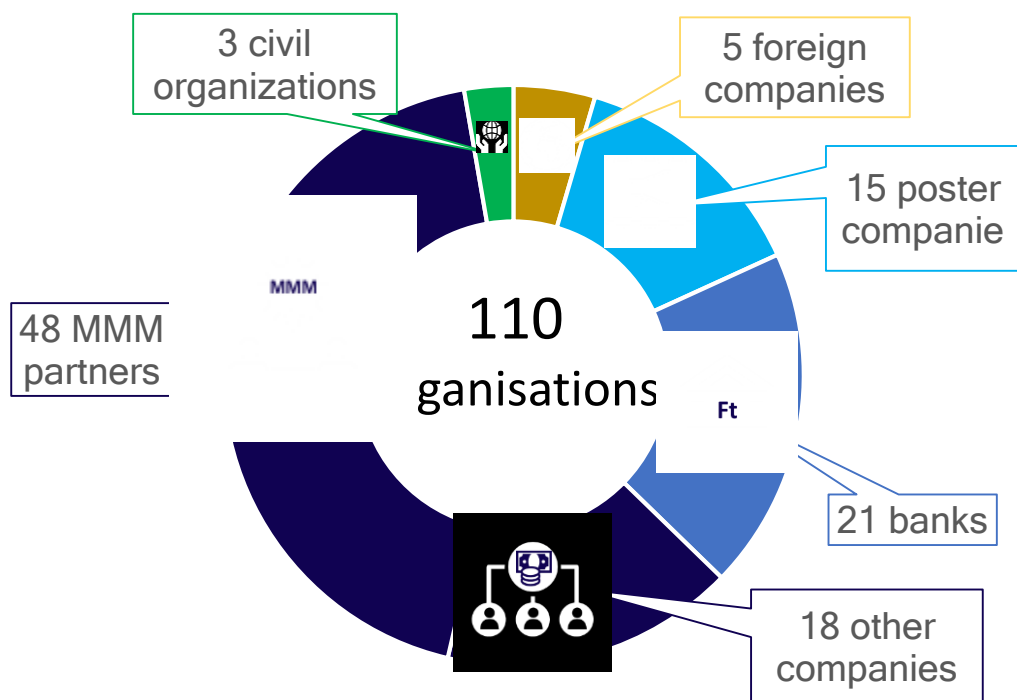


# SAO identified special circumstances during the audit

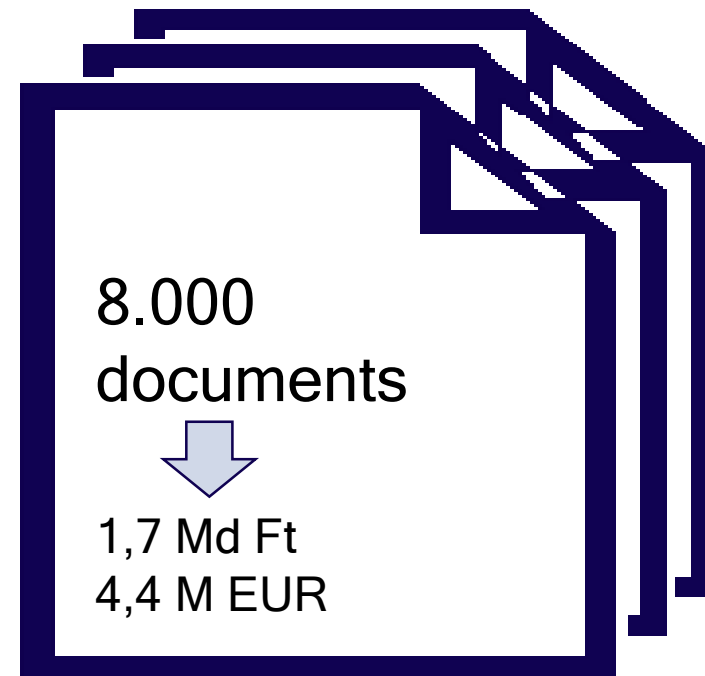


# Special circumstances required special audit tools

Organisations contacted as audit supporting organizations



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# SAO found illegal party funding

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⇒ 6 parties received 261,26 M Ft (0,67 M EUR) PROHIBITED SUPPORT from legal person

⇒ CAMPAIGN REPORTS of the 6 parties were not complete

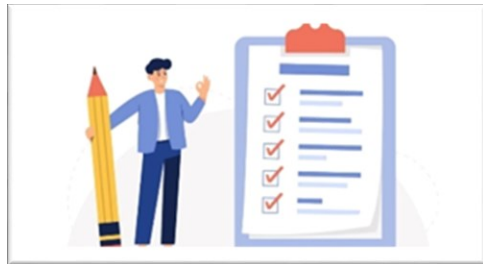
⇒ They EXCEEDED CAMPAIGN FUNDING LIMIT by 193,3 M Ft (0,5 M EUR)

⇒ The process of the NATIONAL TAX OFFICE is still in progress on 1 412,26 M Ft (3,6 M EUR) spending

# SAO not only audits but also supports



Proposals  
Action plans



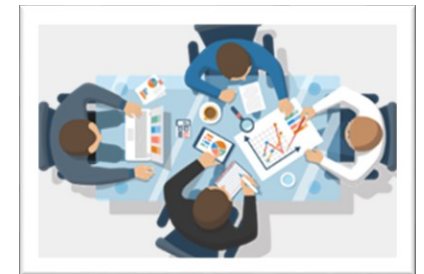
Manuals  
Self tests



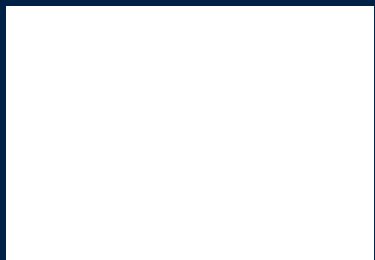
Audits  
Public reports



Analyses



Consultations



Thank you for your kind attention!