



STATE AUDIT
OFFICE OF HUNGARY

The Integrity Survey

of the State Audit Office of Hungary

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Dissemination of integrity approach by integrity surveys

- SAO's Integrity Project (2009-2012) - additional yearly surveys till 2017
 - The Hungarian integrity survey is an adaptation of the Dutch SAINT- extending the survey to the whole Hungarian public sector
 - Target group of the survey consisted of all the Hungarian budgetary institutions (6-7 thousand organisations)
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Goals of the Survey

- To change administrative culture and officials' attitude
 - To measure the corruption risk level of budgetary organs (benchmarking)
 - To develop audit methodologies
 - To train the civil servants
 - To help governmental bodies
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Possibilities of the compilation of an integrity profile

- Self assessment
- Assessment carried out by an external body
- Audit carried out by independent auditors
- All three
- Integrity Project of SAO of Hungary:

QUESTIONNAIRE SURVEY

Building up the Integrity Questionnaire

- The questionnaire should be applicable to different types of institutions
 - The questions must be clean-cut. (Guideline)
 - The length of the questionnaire can influence the number of respondents. (voluntary-based survey)
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The structure of the Integrity Questionnaire: question types

The questionnaire has 4 types of question:

1. Dichotomous questions
2. Multiple Choice Questions
3. Multiple Answer Questions
4. Calculated Numeric Questions
(Ft (Hungarian currency), percentage, frequency)

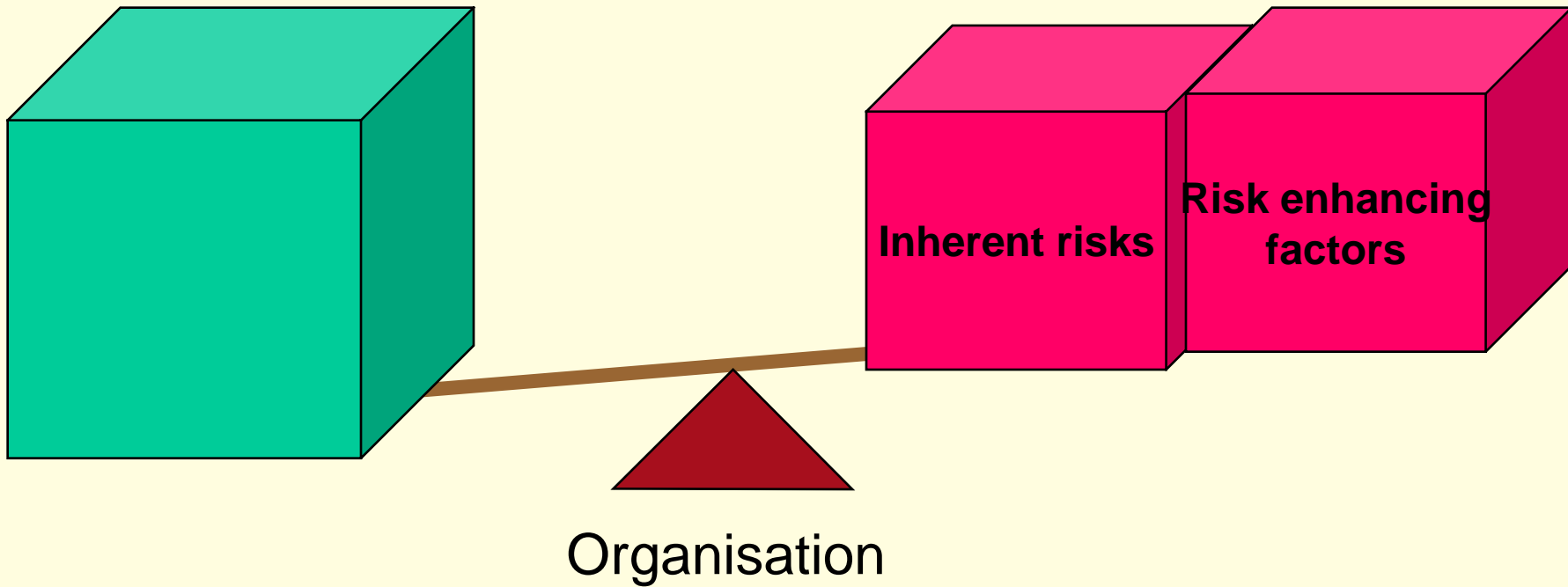
Applied survey methods

- Voluntary-based data collecting
- Questionnaire with 155 questions
- Using smart, digital form via Internet
- Automated data processing
- Summing up risk points
- 3 indexes are calculated:
 - Inherent Vulnerability Index (**IVI**)
 - Enhanced Factors Index (**EFI**)
 - Existence of Controls Index (**EoCI**)
- Scale of results: 0-100 percentage points

Integrity approach

Integrity controls

Corruption risks



Inherent Vulnerability Index (IVI)

- IVI indicates the extent to which a particular organization is exposed to corruption on the basis of its legal status and role.
- There are activities which are more exposed to corruption: legislation, implementation of law, collecting revenues (taxes, customs, duties), providing public services.
- Potential risk factors are issuing permits, distributing allowances and aids, imposing fines.
- In the case of authorities, exercising discretion is a critical area from the point of view of corruption risk.

Enhanced Factors Index (EFI)

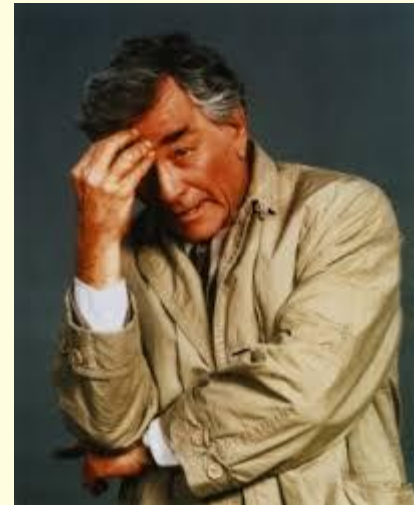
- EFI shows legal and institutional features of the particular organization which increases the risks of corruption:
 - Frequent changes in regulatory environment
 - Overregulation
 - Bad legislation
- EFI also represents the effects of the additional activities that are not part of the basic ones:
 - Contracts with external organizations in order to provide basic activities,
 - EU subsidies
 - Public procurement
 - Investment projects

Existence of Controls Index (EoCI)

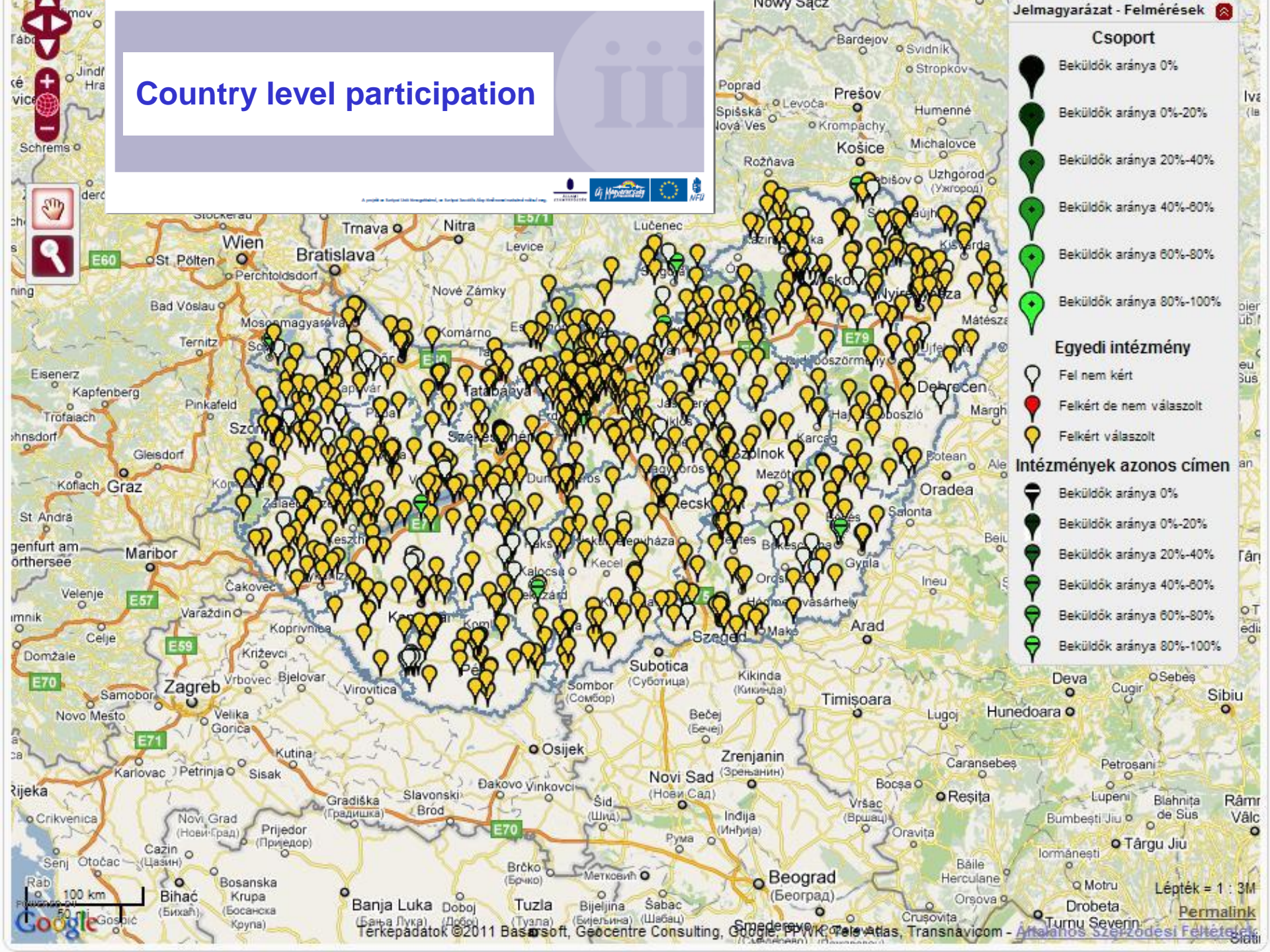
- EoCI measures the maturity of the existing control system:
 - Quality and condition of internal rules and regulations (internal control system)
 - Presence of anti-corruption systems
 - Institutional policy of publicity
 - Effect of external audits

Visualisation

- Visualisation of results on digital map: (search & compare)
- “Corruption is similar to Columbo’s wife: everybody speaks about her, but nobody can see her.”



Country level participation



Csoport

- Beküldők aránya 0%
- Beküldők aránya 0%-20%
- Beküldők aránya 20%-40%
- Beküldők aránya 40%-60%
- Beküldők aránya 60%-80%
- Beküldők aránya 80%-100%

Egyedi intézmény

- Fel nem kért
- Felkért de nem válaszolt
- Felkért válaszolt

Intézmények azonos címen

- Beküldők aránya 0%
- Beküldők aránya 0%-20%
- Beküldők aránya 20%-40%
- Beküldők aránya 40%-60%
- Beküldők aránya 60%-80%
- Beküldők aránya 80%-100%

Lépték = 1 : 3M

[Permalink](#)

Summary

- A clearer picture is outlined about the fields of corruption exposure of public administration organisations.
 - A part of budgetary institutions pay more attention to corruption risks and they strengthen their controls.
 - **The SAO gains useful information for the risk-based selection of audit topics and auditees.**
 - **The Integrity questionnaire will be built into the audit programs (auditing integrity).**
 - The integrity-based approach has become one of the pillars of the anti-corruption measures of the government.
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Thank you for your attention!

Any questions?

contact international@asz.hu
