

# Summaries

*Gyula Pulay*

## **How can government promote the spread of organizational culture? – Model and reality**

The member states European Union tries to disseminate the culture of corporate social responsibility (CSR) by five types of government measures: “sermons, carrots, sticks, ties and adhesives. Based on this experience the article builds on the “mushroom” model of organizational culture dissemination. The model incorporates hard and soft government measures, the role of exemplary organizations, and efforts to create favorable environment for the spreading of the culture. The culture of CSR is not the only one to be disseminated. In Hungary the State Audit of Hungary and other high level state bodies tried to create the organisational structure of integrity, with success. The article reviews and quantifies the impact of tools applied to promote the spreading of the organizational culture of integrity. By doing so it demonstrates that the “mushroom” model works in practice as well.

*Diána Orosz*

## **Operational efficiency of the public service organizations – the example of a waterworks**

In my study I attempt to determine the operational efficiency of public service organizations through the example of a water service. The selection of this topic was influenced by several factors. The public accountability and efficiency of the public funds usage in the last period is increasingly appreciated. In the case of public service organizations, the definition of value should be based on the conceptual nature of the public service, since public services can be used by everyone. After that, I present the specificities of the operation and management of public service organizations, because these features, in my opinion, have a decisive influence on the framework of the performance management system to be set up, together with the efficiency of the operation.

In this study I attempt to set up a possible test model for management processes that is value-based and can contribute to the efficient operation of public service organizations. My model consists of three parts, defining a value system, creating a “valuation map”, determining and analyzing risk elements. The model will be tested for a public service organization, which means that the organization is characterized by operational efficiency.

*Richárd Tóth*

### **Opportunities for the use of classification methods to support sampling procedures in audits**

The target of my article was to show how to support the State Audit Office of Hungary's (SAO) work in several areas by using classification methods in order to improve the quality of SAO's reports.

I presented the directives and guidelines of ECA, GAO, INTOSAI and NAO related to sampling procedures and stratified sampling. I described the stratified sampling in the next section. After this I provided a summary of literature in connection with classification methods focusing on the potential application area of cluster analysis and discriminant analysis in SAO's audits.

I showed the process of database construction in connection with child welfare services, using cluster analysis. After amending the databases with new metric and binary variables I presented the results of cluster analysis executed in two databases with various hierarchical, non-hierarchical and TwoStep clustering methods for the year of 2015 using IBM® SPSS® Statistics statistical analysis software (version 23). In the end of the section I pointed out that in my opinion this result could support the SAO in course of stratified sampling. In my point of view the greatest challenge in the procedure of cluster analysis was to find the most adequate relevant metric variables connecting to audit and cluster analyzing goals and to collect data. Concerning the results of cluster analysis I presented some applying possibilities of discriminant analysis.

In the end of the article I summarized my recommendations. I strongly believe that applying classifical methods – primarily cluster analysis with discriminant analysis – can assist SAO's audit in several stages and analysis too, – including risk analysis - which creates added value and thereby intensifies SAO's contribution to the „good governance” according to SAO's strategic objectives.

*Norbert Teski*

### **Evaluation of healthcare institutions integrity based on the experience of the State Audit Office**

Integrity is the foundation stone of good governance. It is necessary to broaden the fight against corruption, promote transparency and accountability, for a well-functioning state. The State Audit Office supports the promotion of transparency of public expenditures and the protection of public property. The quality and cost related to the healthcare are continuously focused on social interest. Healthcare tax issues are one of the most significant expenditures of the general government finances, from that healthcare institutions receive the most support. The study examines that internal control system and integrity of the healthcare institutions audited by the State Audit Office contributed to the protection of public property, transparency and accountability. Therefore, the study performs a comparative analysis based on the evaluated integrity surveys filled out by public institutions and use the reports on the financial and asset management of health institutions published by the State Audit Office in 2016.

*Ádám Nagy*

### **Compliance kultúra erősítése a víziközmű szolgáltató vállalatok esetében**

In my thesis I have outlined the academic background of compliance, the development of corporate compliance and I tried to describe the conceptual elements of compliance, its position in organization, and its potential benefits. Besides the large private-owned multinational companies in Hungary, there are more and more local companies-not just in the financial sector applying a compliance approach in corporate management. The compliance organizational culture in Hungarian public service is not yet a commonly used approach.

Based on public website information, I have examined ten domestic water service suppliers from point of view, to what extent have the elements of the compliance management system required for the establishment and operation of the compliance organization have been developed in their organization. Based on these, could a compliance organization be established at a big water service supplier. Based on this study and also on the corporate structure of the largest water service supplier, I developed a possible compliance organization.

The implementation of a GRC system, presented in this thesis, can only be effective if all employees of the company engages in a positive way and believes it will serve them and that it really creates added value. They should understand that the added value of this system will also facilitates their work and is not about another administrative nuisance that they have to put up with and get through with.