

Bulgarian National Audit Office's feedback on the Strategic Development Plan for INTOSAI's Professional Pronouncements

1. The Bulgarian National Audit Office (BNAO) considers that the initiatives related to improving the accessibility, content and approach in providing guidance shall contribute to improving the IFPP's clarity and understandability.
2. The suggested initiatives shall help the auditors working at the Bulgarian NAO in implementing the IFPP.
3. In accordance with art. 1, para 2 and art. 21, para 6 of the National Audit Office Act, the Bulgarian NAO is obliged to apply the internationally accepted auditing standards. The pronouncements are published on the BNAO webpage thus making them available for the auditors in their daily work.
4. We do not have suggestions for new initiatives to support the implementation of the ISSAIs.
5. Up till now, we haven't identified new topics/areas not covered by the IFPP to be included in it.