

National Audit Office Act

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Text in Bulgarian: Закон за Сметната палата

Chapter One GENERAL PROVISIONS

Subject Matter

Article 1. (1) This Act shall regulate the structure, functions, organisation and operations of the National Audit Office, as well as the mandate of its authorities.

(2) The National Audit Office shall exercise control over the implementation of the budget and other public resources and activities in accordance with this Act and the internationally adopted auditing standards.

Main Task

Article 2. The main task of the National Audit Office is to control the reliability and authenticity of the financial statements of budget organisations and the lawful, effective, efficient, and economical management of public resources and activities, as well as to provide the National Assembly with reliable and objective information thereof.

Independence

Article 3. The National Audit Office shall be independent in performing its operations and shall report to the National Assembly.

Basic Principles

Article 4. The National Audit Office shall operate on the basis of the following principles:

1. independence, objectivity, and good faith;
2. professionalism, integrity and impartiality;
3. consistency and predictability;
4. openness and transparency;
5. trust, co-operation and constructiveness.

Chapter Two FUNCTIONS, STATUS, AND BUDGET OF THE NATIONAL AUDIT OFFICE

Types of Audits

Article 5. (1) The National Audit Office shall carry out:

1. financial audits;
2. compliance audits;
3. performance audits;
4. ad-hoc audits.

(2) The National Audit Office may carry out documentary checks, factual checks and other controls regarding legal entities, as assigned to it by virtue of special legislation, only within its audit work and in accordance with the procedure set out in this Act.

Scope of Audit Work

Article 6. (1) The National Audit Office shall audit:

1. the state budget;
2. the budget of the public social security scheme;
3. the budget of the National Health Insurance Fund;
4. the budgets of municipalities;
5. other budgets adopted by the National Assembly.

(2) The National Audit Office shall also audit:

1. the budgets of budget authorisers referred to in paragraph 1 and the management of their property;
2. the budgets of budget organisations under Article 13, paragraphs 3 and 4 of the Public Finance Act;
3. the budgetary funds granted to persons engaged in business activities;
4. the accounts for European Union funds and funds under other international programmes and agreements referred to in Article 8, paragraphs 2 and 4 of the Public Finance Act, including their management by the relevant authorities and by the end users of such funds;
5. the budget expenditures of the Bulgarian National Bank (BNB) and their management;
6. the formulation of any annual surplus of income over the expenditure of the BNB that is payable into the state budget, and any other dealings of the Bank with the state budget;
7. the origination and management of the government debt, the government guaranteed debt, the municipal debt, and the utilisation of debt instruments;
8. (amended, SG No. 96/2017, effective 1.01.2018) the privatisation of state and municipal property, as well as the public resources and public assets placed at the disposal of parties outside the public sector, including in the course of implementation of concession agreements;
9. the execution of international agreements, treaties, conventions or other international instruments, where so provided for in the respective international instrument or assigned by an empowered authority;
10. other public resources, assets and activities, where so assigned by law.

(3) The National Audit Office shall audit:

1. state enterprises referred to in Article 62, paragraph 3 of the Commerce Act;

2. commercial companies with more than 50% stakeholding of the state and/or municipalities;
 3. legal entities with liabilities guaranteed by the state or liabilities guaranteed with state and/or municipal property.
- (4) The National Audit Office shall audit the management and disposal of public assets and liabilities, regardless of the grounds for said management and disposal and the legal situation of the persons performing it.
- (5) The National Audit Office shall prepare reports containing opinions on the implementation of the state budget, the budget of the public social security scheme, the budget of the National Health Insurance Fund and on the budgetary expenditure of the BNB and put forward these reports to the National Assembly.
- (6) The National Audit Office can also audit the accounts for non-treasury funds of budget organisations.

Annual Audit Programme

Article 7. (1) The National Audit Office shall adopt an Annual Audit Programme. The National Assembly may issue decisions assigning to the National Audit Office to carry out up to 5 audits, on an annual basis, other than those included in the annual programme.

(2) The National Audit Office shall adopt the programme referred to in paragraph 1 as soon as the law on the state budget of the Republic of Bulgaria for the relevant year has been promulgated in the State Gazette, but not later than 31 December of the previous year.

(3) The Annual Audit Programme of the National Audit Office shall be made available to the National Assembly within 7 days of its adoption or amendment.

(4) The annual audit programme of the National Audit Office, in its part concerning the auditing of accounts for European Union funds, shall be sent to the European Court of Auditors and the European Commission for information.

Co-operation with Institutions and organisations in the Republic of Bulgaria

Article 8. (1) When carrying out its activities, the National Audit Office shall co-operate with:

1. government authorities, for the purpose of increasing the efficiency of the control system and fighting against crime and corruption;
2. professional and non-governmental organisations, for the purpose of exchanging good practices and professional development.

(2) The specific forms of co-operation with the institutions and organisations referred to in paragraph 1 shall be set out in joint agreements.

Co-operation with the European Court of Auditors and Other Supreme Audit Institutions. Representation

Article 9. The National Audit Office shall co-operate with the European Court of Auditors and supreme audit institutions of other countries in the field of external audit and shall represent the Republic of Bulgaria in international organisations of the supreme audit institutions.

(2) The National Audit Office may carry out joint audits with the European Court of Auditors concerning the accounts for funds referred to in Article 6, paragraph 2, sub-paragraph 4, and with supreme audit institutions of other countries concerning the execution of international instruments referred to in Article 6, paragraph 2, sub-paragraph 9, where signed agreements have provided so.

Status of Office

Article 10. The National Audit Office shall be a budget-funded legal person domiciled in Sofia.

Budget

Article 11. The budget of the National Audit Office shall form an independent part of the state budget.

Chapter Three **STRUCTURE, MANAGEMENT, AND ORGANISATION**

Composition of the National Audit Office

Article 12. (1) The National Audit Office shall consist of a president, two vice presidents, and two members who shall be elected by the National Assembly.

(2) The president, vice presidents, and members shall be elected for a 7-year terms of office.

President

Article 13. (1) The National Audit Office shall be managed and represented by a president.

(2) The president shall be paid a basic monthly remuneration amounting to 90 per cent of the remuneration of the president of the National Assembly.

(3) The president may not be appointed again.

Vice presidents

Article 14. (1) The vice presidents shall be elected by the National Assembly, upon a proposal of the president of the National Audit Office.

(2) The vice presidents shall be paid a basic monthly salary amounting to 90 per cent of the president's remuneration.

(3) The vice presidents may be appointed again.

Members

Article 15. (1) Upon a proposal of the president of the National Audit Office, the National Assembly shall elect one member nominated by the Institute of Chartered Accountants and one member nominated by the Institute of Internal Auditors.

(2) The members of the National Audit Office shall be paid for their participation in sessions of the National Audit Office, in an amount set in the Rules of Structure and Procedure of the National Audit Office. The monthly salary may not exceed 50 per cent of the president's basic monthly salary.

Requirements applicable to the president, vice presidents, and members

Article 16. (1) Eligible candidates for president, vice president, or member of the National Audit Office shall be persons who:

1. have completed a higher level of education, having been awarded with a master's degree, and have professional experience of at least 15 years in the field of audit, administrative or financial law, financial control, finance or accounting;

2. have not been an executive branch authority referred to in Article 19, paragraphs 2 - 4 of the Administration Act for the

last three years preceding their election;

3. have not been convicted for intentional publicly prosecutable offence and have not been deprived, in accordance with the applicable procedure, of the right to take up certain posts or be engaged in certain occupations.

(2) (Amended, SG No. 7/2018) The president, vice presidents, and members may not be related parties within the meaning of the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act and may not carry out any activity which contradicts said law.

(3) The president and vice presidents may not hold any other office for which they are paid, or perform any paid activities, other than those under international projects and programmes related to the activity of the National Audit Office, as well as research, teaching, or operations regulated under the Copyright and Neighbouring Rights Act.

(4) (New, SG No. 103/2017, effective 1.01.2018) The circumstance under paragraph 1 on their criminal record shall be established ex officio.

Election of president, vice presidents, and members

Article 17. (1) The National Assembly shall elect a president of the National Audit Office two months prior to the expiration of the incumbent president's mandate.

(2) Within 14 days after the mandate of the vice presidents of the National Audit Office expires, the president shall put forward a new election proposal to the National Assembly.

(3) Within 14 days after the mandate of the members of the National Audit Office expires, the Institute of Chartered Accountants and the Institute of Internal Auditors shall put forward their proposals for the election of a new member to the president of the National Audit Office. The president shall put forward the proposals to the national Assembly no later than three days from the date of receipt. If the National Assembly does not elect a member or both members nominated by the two institutes, said institutes shall make new proposals within 7 days.

(4) The president, vice presidents, and members shall be elected on the basis of a public procedure.

(5) The president of the National Audit Office elected under paragraph 1 shall assume office on the date of expiration of his/her predecessor's mandate.

(6) The individuals elected under paragraphs 2 and 3 shall assume office on the day of their election.

Oath of Office

Article 18. The president, vice presidents, and members of the National Audit Office shall be sworn into office, taking the following oath of office before the National Assembly: "In the name of the Republic of Bulgaria, I swear to abide by the Constitution and the laws of this country, to work for the implementation of the functions entrusted to the National Audit Office, and in doing so, to be guided by the principles of independence, objectivity and good faith in the performance of the duties assigned to me by law. I have sworn."

Early Dismissal

Article 19. (1) The president, vice presidents, and members of the National Audit Office can be dismissed by the National Assembly prior to the expiration of their term of office:

1. upon their written request;

2. in case of inability to perform their duties which has continued for more than six months;

3. in the event of ineligibility under Article 16;

4. (amended, SG No. 7/2018) upon entry into force of an act which ascertains a conflict of interest under the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act;

5. in the event of death.

- (2) Upon dismissal of the president, the National Assembly shall appoint a vice president to discharge the duties of the former president until a new one is elected.
- (3) In the cases referred to in paragraph 1, sub-paragraphs 2 - 4, the president shall put forward a reasoned proposal to the National Assembly for the dismissal of the vice president or member concerned.
- (4) Upon dismissal of a vice president, the president shall, within one month, submit a proposal to the National Assembly to elect a new vice president.
- (5) Upon dismissal of a member of the National Audit Office, the Institute of Chartered Accountants or the Institute of Internal Auditors, as applicable, shall put forward their proposals for the election of a new member within one month.
- (6) The newly elected president, vice president, or member shall complete the term of office of his/her predecessor.

Powers of the National Audit Office

Article 20. (1) The National Audit Office shall organise, manage, and control the audit activities under this Act.

(2) The National Audit Office shall adopt its decisions by open vote and majority of 4 votes. Abstention from voting shall not be allowed.

(3) The type of vote of every person who has cast a vote, as well as the reasons for the negative votes, shall be disclosed in a protocol and published on the website of the National Audit Office along with the audit report.

(4) Meetings shall be presided by the president of the National Audit Office or by a vice president authorised by the president.

(5) The National Audit Office shall:

1. approve its draft annual budget and the report on its implementation;
2. adopt the following instruments: Rules of Structure and Procedure of the National Audit Office; Code of Ethics of the National Audit Office; manual on the implementation of the internationally accepted audit standards and on the audit work of the National Audit Office; rules on the selection, appointment, training, performance assessment, and professional development of the staff of the National Audit Office; strategies, policies, guidelines and other internal instruments;
3. adopt an Annual Audit Programme and a report on its implementation;
4. (amended, SG No. 98/2016, effective 1.01.2017) adopt the audit reports;
5. approve a list of recognised auditor certificates;
6. discharge other powers specified by law;

(6) The National Audit Office shall manage the overall audit work. The National Audit Office shall exercise its audit powers through auditors.

Powers of the president of the National Audit Office

Article 21. The president shall:

1. manage and organise the activities of the National Audit Office, represent it in Bulgaria and abroad, and function as its budget authoriser by delegation.
2. determine the powers of the vice presidents related to the management, organisation, and control of audit activities;
3. designate his/her deputy in the event of absence;
4. develop the budget forecast and draft budget of the National Audit Office while complying with the requirements set out in the Public Finance Act;
5. enter into, modify, and terminate employment agreements with the staff of the National Audit Office in compliance with legal requirements;

6. publish the internationally accepted auditing standards on the website of the National Audit Office.

Powers of the vice presidents of the National Audit Office

Article 22. (1) The vice presidents shall:

1. manage audit directorates;
2. plan and allocate the resources needed to perform audits within the scope of the audit directorates concerned;
3. put forward draft audit reports, for review and adoption at sessions of the National Audit Office, along with any opinions, conclusions, and recommendations submitted in respect of the reports, when stipulated by the law;
4. exercise other powers assigned to them by law, as per the procedure and in the manner set out in an internal instrument or in an order issued by the president of the National Audit Office;
5. take responsibility for the organisation of audit work and its quality.

(2) In the absence of a vice president, his/her powers as a head of audit directorates, shall be discharged by the other vice president appointed by an order of the president of the National Audit Office.

Functional and Territorial Organisation

Article 23. (1) Audit activities in the National Audit Office is organised in directorates. Separate departments, sectors, and positions in remote office locations throughout the country may be set up within directorates.

(2) The directorates shall be managed by directors.

(3) Appointment as a director of directorate in the National Audit Office shall be offered to persons who:

1. have completed a higher level of education, having been awarded with a master's degree;
2. have served in previous employment and/or public service in the field of audit, financial control, finance, or accounting for at least 7 years;
3. have won a competition for appointment to the post of director;
4. have management experience of at least three years.

(4) In the absence of a director of a directorate, his/her powers shall be discharged by another director of directorate, as assigned in an order issued by the president of the National Audit Office.

Chapter Four

RIGHTS AND OBLIGATIONS OF THE NATIONAL AUDIT OFFICE MANAGEMENT BODIES AND STAFF

Management bodies and staff of the National Audit Office

Article 24. (1) The Management bodies of the National Audit Office shall include the president and vice presidents.

(2) The staff of the National Audit Office shall include directors of directorates, heads of structural units, auditors, and administrative officers.

Rights and Obligations under Employment Relationships

Article 25. (1) The employment relationships of employees of the National Audit Office shall be governed by the provisions of the Labour Code.

(2) The management bodies of the National Audit Office shall enjoy all rights granted under any employment legal arrangement, excluding those rights which are incompatible with or counter to their legal status or the Code of Ethics of the National Audit Office.

(3) The persons referred to in paragraph 1 shall comply with the requirements set out in the Code of Ethics of the National Audit Office and the manual on the implementation of the internationally accepted auditing standards and on the audit work of the National Audit Office. When failing to meet said requirements, the staff of the National Audit Office shall be subject to disciplinary liability as per the conditions and procedures set out in the Labour Code.

Auditors

Article 26. (1) Appointment as an auditor in the National Audit Office shall be offered to persons who:

1. have completed a higher level of education, having been awarded with a master's degree, and have served in previous employment or public service for at least three years;
2. have successfully passed the examination for auditors of the National Audit Office or who have an auditor certificate;
3. have won a competition for appointment in accordance with the regulations on the selection, appointment, training, performance assessment, and professional development of National Audit Office staff.

(2) Audit positions include: auditor, first-ranking senior auditor, second-ranking senior auditor, and chief auditor. Promotions shall follow the regulations on the selection, appointment, training, performance assessment, and professional development of National Audit Office staff.

(3) Appointment as a trainee auditor shall be offered to persons who have higher education, awarded with a Master's Degree, and have won a competition in accordance with the regulations on the selection, appointment, training, performance assessment, and professional development of National Audit Office staff. Trainee auditors shall support audit work.

(4) Auditors shall carry out their audit work in audit teams. The audit team leaders shall be nominated by the vice president concerned and shall be responsible for the professional management and quality of audits.

Ineligibility to Hold a Position

Article 27. (1) Appointment as employees of the National Audit Office shall be offered to persons who have not been convicted for any intentional publicly prosecuted offence and who have not been deprived, as per the applicable procedures, of the right to take up a certain office or to be engaged in a certain occupation.

(2) When the circumstances referred to in paragraph 1 change, the persons concerned shall notify, in writing and within 7 days, the president of the National Audit Office who must take action in line with his/her legal authorities.

(3) (New, SG No. 103/2017, effective 1.01.2018) The existence of circumstances relating to the previous convictions status of employees shall be established by official channels by the appointing authority at the time of assuming the relevant position.

Prohibition to Hold Any Other Paid Office or Carry Out Paid Activities

Article 28. (1) The directors of directorates, heads of structural units, and auditors may not hold any other office for which they are paid, or perform any paid activities, other than those under international projects and programmes related to the activity of the National Audit Office, as well as research, teaching, or operations regulated under the Copyright and Related Rights Act.

(2) The circumstances under paragraph 1 shall be attested to the employer by a declaration.

Obligation for Asset Disclosure

Article 29. (1) When entering into their employment agreements, the employees of the National Audit Office must submit an asset declaration to the president of the National Audit Office.

(2) No later than April of each calendar year, the employees of the National Audit Office must disclose their assets to the authority referred to in paragraph 1, including all income received during the previous calendar year under agreements for additional work under Article 111 of the Labour Code and income received under non-employment agreements, specifying the employer/contracting authority who paid the remuneration and the grounds thereof.

Remuneration

Article 30. (1) The basic monthly salaries of the employees of the National Audit Office shall be determined by the president in accordance with the internal rules on salaries and the disposable resources in the budget for the relevant year.

(2) The management bodies and employees of the National Audit Office may receive additional performance-based bonuses as per the procedures set out in a law or an instrument of the Council of Ministers, or in the internal rules on salaries.

Length of Service

Article 31. (1) The length of service of the directors of directorates, heads of structural units, auditors, and staff from the administration at managerial positions or at expert positions with managerial functions, when acquired at these posts with the National Audit Office, shall be recognised as public service in the specialist field concerned when applying for appointment which requires a certain length of public service in a specialist field.

(2) The length of service of persons with a law degree which has been accumulated while employed at the National Audit Office shall be recognised as service under Article 164, paragraphs 1 - 7 of the Judiciary Act and under Article 8, paragraph 1, sub-paragraph 3 of the Notaries and Notarial Activities Act.

Entitlement to Clothing for Official Occasions

Article 32. The staff of the National Audit Office shall be entitled to business clothing in an amount not exceeding the tripled amount of the minimum salary, whereby the business clothing shall be paid from the the budget of the National Audit Office.

Distinctions and Awards

Article 33. On account of having completed specific tasks, the staff of the National Audit Office may be awarded with distinctions and/or awards, in cash or in kind, which shall not exceed the base monthly salary and shall not go beyond the funds available in the budget of the National Audit Office for the relevant year. Distinctions and awards and the terms for their award shall be determined in the Rules of Structure and Operations of the National Audit Office.

Confidentiality Obligation

Article 34. (1) The management bodies, members, and employees of the National Audit Office shall safeguard classified information which constitutes state or professional secrecy, as well as trade, bank, or other secrecy protected by law, and shall not disclose any facts or circumstances that have come to their knowledge in the course of, or in connection with the discharge of their duties.

(2) When assuming their positions, the persons referred to in Article 26 shall sign a confidentiality and non-disclosure declaration which obligates them to safeguard secrecy and abstain from disclosing any facts or circumstances referred to in paragraph 1.

Training and Professional Qualification

Article 35. (1) The employees of the National Audit Office shall be obliged to take part in training organised by the National Audit Office for the purpose of maintaining and enhancing their professional qualification.

(2) The expenditure incurred under paragraph 1 shall be charged to the budget of the National Audit Office.

Performance Assessment. Consequences

Article 36. (1) The employees of the National Audit Office shall undergo performance assessments on an annual basis.

(2) Performance assessments shall be carried out in accordance with the conditions and procedures set out in the regulations on the selection, appointment, training, performance assessment, and professional development of the National Audit Office staff.

(3) (Amended, SG No. 98/2016, effective 1.01.2017) The employment legal relations of an employee may be terminated without notice, where he has received the lowest possible annual grade in the performance assessment, within one month of receiving the annual grade.

Insurance

Article 37. The management bodies, directors, heads of structural units, and auditors must be insured with life insurance and accident insurance paid from the budget of the National Audit Office.

Chapter Five

AUDIT WORK. AUTHORITIES AND OBLIGATIONS OF THE MANAGEMENT BODIES, DIRECTORS OF DIRECTORATES, HEADS OF STRUCTURAL UNITS, AND AUDITPRS

Assignment of Audits

Article 38. (1) Audits included in the Annual Audit Programme shall be assigned by an order of one of the vice presidents of the National Audit Office.

(2) Audits based on decisions of the National Assembly shall be assigned by an order of the president of the National Audit Office.

(3) Audits shall be carried out in the audited entity and/or on the premises of the National Audit Office on the basis of a programme approved by one of the vice presidents, or by the president in the cases referred to in paragraph 2.

Powers during Auditing

Article 39. (1) During and in connection with ongoing audits, the management bodies of the National Audit Office, directors of directorates, heads of structural units, and auditors have the right to:

1. free access to the official premises and all documents, reports, and assets relating to the financial management of audited organisations, including the right to request that the annual financial statements of auditable companies with state or municipal stakeholding, as well as the minutes reflecting the meetings of their authorities, be made available to them;

2. request, within time limits set by them, summary information, certified copies of documents, and other information relevant to the preliminary research and audit work, including the provision of such information and documents in an

electronic format;

3. request oral and written explanations by officials, including former officials, regarding facts established in the course of audits and regarding issues related to their work;
4. request summary information, certified copies of documents, and other information from natural persons, legal persons, and sole proprietors other than the auditee which are possibly related to suspected illegal operations affecting the financial and pecuniary interests of the auditee or the accounts for European Union funds;
5. request and obtain information from all authorities in Bulgaria, as well as access to their databases in connection with the work of the National Audit Office;
6. attend meetings of the authorities of audited organisations and persons if the agenda is relevant to any ongoing audit.

(2) When auditors are exercising their authorities referred to in paragraph 1, classified information shall be accessed in accordance with the conditions and procedures set out in the Protection of Classified Information Act.

(3) The auditors from the National Audit Office may request that physical inventory be carried out in connection with audits.

Obligations of the Heads and Officials of Audited Organisations

Article 40. (1) Heads and officials of audited organisations are obliged to cooperate with the persons referred to in Article 39, paragraph 1 when the latter are exercising their authorities and to provide appropriate rooms and technical equipment for the audits, including access to telecommunication devices.

(2) The persons referred to in paragraph 1 may not refer to any state, professional, trade, bank, or other secrecy protected by law when being audited by the National Audit Office.

(3) In the event of refusal to cooperate for the exercising of the authorities referred to in Article 39, including in the event of failure to provide the information requested, the president may upon issuing a written warning-announce the unlawful conduct of the officials concerned on the website of the National Audit Office.

(4) In the event of refusal to provide the information referred to in Article 39, paragraph 1, sub-paragraph 4, the president may issue an order for the legal person or sole proprietor concerned to be inspected concerning the information refused.

(5) If the legal person or sole proprietor concerned is obstructing the inspection referred to in paragraph 4, the National Audit Office shall notify the authorities of the prosecutor's office.

(6) The written evidence collected during the inspection referred to in paragraph 4 shall form an integral part of the documentation for the audit conducted in the audited organisation.

Liability for Damages

Article 41. The management bodies of the National Audit Office, the directors of directorates, the heads of structural units, and auditors shall not incur pecuniary liability for any damages caused when exercising their authorities, unless they have committed a crime or have acted with intent.

Conflict of Interests during Auditing

Article 42. (1) (Amended, SG No. 7/2018) Any persons who are relatives - in a direct line to an unlimited degree and collaterally up to and including the fourth degree - of officials of the auditee, whose activity pertains to the collection or disbursement of budgetary and other public resources and to the management of property under Article 6, or who are spouses or cohabitants of said officials, as well as any persons who have worked for the auditee or have been involved in its management during the past 3 years, or who have any private interest in the audited activity within the meaning of the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act, may not participate in audits.

(2) The circumstances under paragraph 1 shall be acknowledged in a written declaration to one of the vice presidents before the audit commences.

(3) Upon ascertaining incompatibility under paragraph 1 during an audit, the persons concerned shall be obliged to file an application in writing for their recusal.

(4) The declarations referred to in paragraph 2 and the recusals referred to in paragraph 3 shall form an integral part of the documentation for the audit conducted.

External Experts

Article 43. (1) From time to time, external experts may be hired for the purpose of reviewing specific issues during audits, while observing the requirements set out in Article 42 and in the internationally accepted auditing standards.

(2) The persons referred to in paragraph 1 shall sign a confidentiality and non-disclosure declaration which obligates them to abstain from disclosing any facts or circumstances referred to in Article 34, paragraph 1.

Measures during Audits in the Event of Illegal and Detrimental Acts

Article 44. Where an audit has resulted in finding that certain actions create opportunities for unlawful collection or spending of budgetary or other public funds, as well as for damaging the property of the auditee, the responsible vice president-upon a proposal by the audit team leader and the director-shall notify the competent authority so that measures can be taken to discontinue such actions.

Preparing Draft Audit Reports

Article 45. The audit team leader shall draw up a draft audit report in line with the adopted audit programme, as well as with the requirements of the law, the internationally accepted auditing standards, and the instruments issued by the National Audit Office.

Authorities of Directors of Directorates Control Procedure

Article 46. (1) Directors shall exercise control as to the compliance of the draft audit report with the requirements set out in Article 45 and shall assess the evidence in terms of their reliability and sufficiency and their relevance to the findings, conclusions, evaluations, and recommendations made.

(2) In their activities under paragraph 1, directors shall be supported by the heads of structural units.

(3) Within 30 days from the submission date of the draft audit report, the director shall issue a reasoned written decision:

1. approving the draft audit report;
2. returning the draft audit report, with instructions for further development and elimination of any omissions made.

(4) Within 7 days from the date of the decision referred to in paragraph 2, sub-paragraph 3, the audit team leader shall submit the revised draft audit report to the director for approval.

(5) If disagreeing with the instructions given, the audit team leader shall submit a written objection to the responsible vice president.

(6) The vice president of the National Audit Office shall review the objection and express an opinion, within 7 days, in a reasoned written decision which shall be final.

Presentation of Draft Audit Reports

Article 47. (1) The approved draft audit report shall be handed over to the head of the audited organisation, as well as to the persons who have been heads of the organisation during the audited period, no later than one month after the issuance of the decision under Article 46, paragraph 3, sub-paragraph 1.

- (2) Regardless of the hand-over obligation referred to in paragraph 1, the notice concerning the handing over of the audit report shall be published on the website of the National Audit Office, and the competent management body of the National Audit Office may undertake other actions in order to notify the former heads of the audited organisation in due time.
- (3) The persons referred to in paragraph 1 may submit written opinions on the draft audit report, providing additional evidence and/or additional written explanations, within 14 days after the handing over of the draft report.
- (4) Upon a request made in writing by the persons referred to in paragraph 1, the responsible vice president of the National Audit Office may extend the deadline under paragraph 3 by 7 days.
- (5) The vice president of the National Audit Office shall draw up a reasoned conclusion on the opinions referred to in Article 3 within 14 days upon receiving them. Within three days after drawing up the conclusion, the vice president shall put forward-for review at a meeting of the National Audit Office-the report, the opinions under paragraph 3, the reasoned conclusion, and reasoned written proposals for modification of findings, conclusions, assessments, or recommendations.
- (6) If an audited organisation has closed down, the draft audit report shall be handed over to the head of the audited organisation's successor. If no successor has been appointed, the draft audit report shall be forwarded for information to the authority which took the decision on closing down the organisation concerned.

Final Audit Reports

Article 48. (1) The National Audit Office shall review the draft report, together with the conclusion and opinions referred to in Article 47, paragraph 5, and shall issue a decision adopting the final audit report on the basis of a comprehensive evaluation of evidence, opinions, and explanations, whereby the National Audit Office may:

1. accept or reject, in full or in part, the conclusion referred to in Article 47, paragraph 5 and the proposals for changes included in it and accept, modify or annul, in full or in part, findings, conclusions, assessments, and recommendations in the audit report;

2. completely reject the audit report because of omissions and irregularities in it that cannot be remedied.

- (2) When changes in the findings, conclusions, assessments, or recommendations in an audit report result in conclusions pointing to violations which entail heavier liability, the president of the National Audit Office shall notify the head of the audited organisation.

- (3) The head of the audited organisation may submit an additional written objection to any changes made under paragraph 2 within 14 days upon receipt.

- (4) The National Audit Office shall issue a final decision with an opinion on the additional objection submitted under paragraph 3.

Sending Audit Reports to Auditees

Article 49. (1) The National Audit Office shall send the final audit report to the head of the audited organisation within 7 days from the date of its issuance.

- (2) Where the audited organisation is a budget authoriser by sub-delegation or a lower-level budget authoriser, the report referred to in paragraph 1 shall also be sent to the budget authoriser by delegation for information or for the purpose of taking specific action in line with its legal authorities.

- (3) The National Audit Office may also send the report to other authorities which are concerned with the completed audit, for information or for the purpose of taking specific action.

Follow-up of Recommendations

Article 50. (1) The president of the National Audit Office, or the vice president authorised by the president, shall organise timely follow-up on the implementation of recommendations.

- (2) The head of the audited organisation must take measures to implement the recommendations and must notify, in

writing, the president of the National Audit Office about the measures within a time limit specified in the report which needs to be appropriately determined given the nature of the recommendations.

(3) In the event of failure to implement the recommendations, the National Audit Office shall send a report with proposals for action to the National Assembly, the Council of Ministers, or the Municipal Council, as appropriate.

Measures in the Event of Violations of the Public Procurement Regime

Article 51. (1) Where violations of public procurement procedures have been established, the audit report, in its part concerning the violations of procedures, shall be sent to the Public Procurement Agency in order for it to take the relevant actions.

(2) The report referred to in paragraph 1 shall be sent within 7 days from the date of adoption of the audit report.

Request for Dismissal of a Guilty Official

Article 52. In the audit report, the National Audit Office may propose the dismissal of an official with managerial responsibilities whose action or failure to act resulted in violations of a law or in failure to implement recommendations given by the National Audit Office.

Proposal for Restricting the Expenditure of an Audited Organisation

Article 53. (1) (Amended, SG No. 99/2017, effective 1.01.2018) Upon adopting a final audit report, the National Audit Office may propose that the Minister of Finance apply Article 107 of the Public Finance Act in respect of an audited organisation which violates the law or systematically fails to implement recommendations given to it, until the violations are brought to an end.

(2) Proposals referred to in paragraph 1 may not entail measures which would result in discontinuing the business of the organisation concerned.

Financial Audit

Article 54. (1) The National Audit Office shall carry out financial audits of:

1. annual financial statements of budget organisations that are budget budget authorisers by delegation and of budget organisations that are budget authorisers by sub-delegation and implement independent budgets pursuant to special laws;
2. annual financial statements of municipalities in which the total amount of reported budget expenditure, accounts for European Union funds, and accounts for non-treasury funds for the previous year exceed 10 million levs;
3. other financial statements, where this is provided for in a law.

(2) The National Audit Office shall carry out financial audits of annual financial statements of municipalities in which the total amount of reported budget expenditure, accounts for European Union funds, and accounts for non-treasury funds for the previous year do not exceed 10 million levs with as often as the National Audit Office determines or on the basis of risk assessments;

(3) Financial audits shall be carried out as per the procedures set out in this Act, the internationally accepted auditing standards, and the instruments issued by the National Audit Office.

(4) The regular reports on the implementation of budgets, accounts for European Union funds, and accounts for non-treasury funds, as well as the the trial balances of the persons referred to in paragraph 1, shall be submitted to the National Audit Office in order for it to perform preliminary research, risk assessment, and ongoing control as an intermediary stage of conducting the financial audit of annual financial statements.

(5) The procedures and deadlines for the submission of statements under paragraphs 1 and 4 to the National Audit Office shall be determined by the Minister of Finance, in coordination with the National Audit Office.

- (6) If the statements have not been submitted, or have been submitted after the time limit set under paragraph 5, the president of the National Audit Office shall notify the Minister of Finance, so that the latter can take specific action in line with his/her legal authorities.
- (7) Financial audits referred to in paragraph 1 shall be assigned by orders of the responsible vice president.
- (8) (Amended, SG No. 99/2017, effective 1.01.2018) The audit team leader shall prepare a draft audit report with an audit opinion on the financial statements in compliance with the requirements of this Act, the internationally accepted auditing standards, and the instruments issued by the National Audit Office. Audit opinions on financial statements may be:
1. unmodified opinion;
 2. qualified opinion;
 3. adverse opinion;
 4. disclaimer of opinion.
- (9) (Amended, SG No. 99/2017, effective 1.01.2018) The grounds for formulating audit opinions in financial audits are determined in the internationally accepted auditing standards.
- (10) (Amended, SG No. 99/2017, effective 1.01.2018) The draft audit report shall be verified and approved by the director of directorate concerned, who shall carry out the quality control procedure pursuant to Article 46.
- (11) (Amended, SG No. 99/2017, effective 1.01.2018) The draft audit report shall be handed over to the head of the audited organisation or to persons authorised by the head of the audited organisation. The head of the audited organisation and/or persons authorised by him/her may submit written opinions on the draft audit report handed over to the auditee, providing additional evidence and/or additional written explanations, within 14 days upon receipt.
- (12) Upon a request made in writing by the head of the audited organisation and/or persons authorised by him/her, the responsible vice president may extend the deadline under paragraph 11 by 7 days.
- (13) (Amended, SG No. 98/2016, effective 1.01.2017) The BNAO deputy president shall draw up a justified conclusion on the opinions under Paragraph 11 within 14 days of receiving them.
- (14) (Amended, SG No. 98/2016, effective 1.01.2017, SG No. 99/2017, effective 1.01.2018) Within three days of drawing up the conclusion, the deputy president shall table for discussion at a BNAO session the draft audit report, the opinions under Paragraph 11 and the justified conclusion. With a decision the BNAO shall adopt a final audit report on the basis of a thorough assessment of the evidence, the opinions under Paragraph 11 and the conclusion, where it may adopt or reject fully or partially the conclusion and the proposals made to it, and adopt, amend or repeal fully or partially findings, conclusions, assessments and recommendations in the audit report as well as the type of the audit opinion expressed.
- (15) (Amended, SG No. 99/2017, effective 1.01.2018) The National Audit Office shall send the final audit report containing an audit opinion on the financial statements to the head of the audited organisation within 7 days from the date of its adoption.
- (16) (Amended, SG No. 99/2017, effective 1.01.2018) In the events where the audit report contains an adverse audit opinion or a disclaimer of opinion, the National Audit Office shall notify the Minister of Finance, who may undertake measures under Article 107 of the Public Finance Act. When an audit concerns a budget authoriser by sub-delegation, the audit report containing an audit opinion on the financial statements shall be also forwarded to the relevant budget authoriser by delegation.

Applying the Administrative Procedure Code

- Article 55.** (1) For issues which are not regulated in the procedures under Articles 38 - 54, the provisions of Chapter Two, Chapter Five, or Chapter Seven of the Administrative Procedure Code shall be applied accordingly.
- (2) (Amended, SG No. 99/2017, effective 1.01.2018) The final audit reports may not be contested in a court of law.

Reports Containing Opinions on Statements of Implementation of Budgets

Article 56. (1) The Council of Ministers, the National Social Security Institute, the National Health Insurance Fund, and the BNB shall submit the following statements to the National Audit Office, within 7 days of their approval: statements on the implementation of the state budget, statements on the implementation of the budget of the public social security scheme, statements on the implementation of the budget of the National Health Insurance Fund, and statements on the budgetary expenditure of the BNB.

(2) The National Audit Office shall draw up reports with opinions on the statements referred to in paragraph 1 no later than three months from the date of receiving them.

Notifications to Competent Authorities for Undertaking of Measures

Article 57. (1) If available data point to damages and violations in the implementation of budgets or accounts for European Union funds or in the management of property, whereby the damages and violations do not constitute a criminal offence, the National Audit Office shall forward the audit report to the competent authority, with a view to seeking pecuniary liability or administrative penal liability. Within 14 days of receiving the audit materials or the audit report, the competent authority must assign appropriate action to be taken so as to hold the culpable parties liable.

(2) Within two months from the date of receiving the audit materials or the audit report, the authority referred to in paragraph 1 shall inform the president of the National Audit Office about the measures undertaken in connection with them.

(3) The National Audit Office shall make such notifications publicly available and announce any breaches of the notification obligation.

Notification in the Event of Data Indicating Crime

Article 58. (1) If available data point to crime, the National Audit Office shall forward the audit report and the materials enclosed with it to the Prosecutor's Office.

(2) The prosecution authorities shall keep the National Audit Office informed about the actions undertaken in connection with the materials referred to in paragraph 1.

(3) The National Audit Office may not disclose any data in the cases referred to in paragraph 1 until the completion of the criminal proceedings.

(4) If available data point to crime in the management of accounts for European Union funds, by a decision of the National Audit Office the audit materials or the audit report shall also be forwarded to the specialised European Union authorities for prevention and combating of fraud and corruption.

Making Audit Reports Available to the Public

Article 59. (1) Audit reports that do not constitute secrecy protected by law, including those concerning accounts for European Union funds, as well as opinions under Article 56, shall be made available to the public by the National Audit Office.

(2) Report shall be made publicly available via the website of the National Audit Office.

(3) Completed audits shall not be made available to the public before the issuance of the final audit report under Article 48 and Article 54, paragraphs 13 and 14.

(4) Reports and opinions referred to in Article 56, paragraph 2 shall be made available to the public after their submission to the National Assembly.

Disclosing Other Circumstances to the Public

Article 60. The National Audit Office shall announce on its website any non-fulfilment of the obligations referred to in

Article 40, any failure to implement the recommendations made, any refusal to discharge officials pursuant to Article 52, as well as other circumstances specified in a decision of the National Audit Office.

Audit Reports on Resources from European Union funds and programmes and on the Implementation of International Instruments

Article 61. Reports on completed audits, including audit evidence, concerning the accounts for European Union funds and the implementation of international instruments under Article 6, paragraph 2, sub-paragraph 9, shall be submitted to the European Court of Auditors and the European Commission.

Chapter Six

ACCOUNTABILITY AND CONTROL OF THE WORK OF THE NATIONAL AUDIT OFFICE

Submission of Reports to the National Assembly

Article 62. (1) The National Audit Office shall put forward the following reports to the National Assembly:

1. reports with opinions on the statements of the implementation of the state budget, the budget of the public social security scheme, the budget of the National Health Insurance Fund, and on the budgetary expenditure of the Bulgarian National Bank for the preceding year;
2. (amended, SG No. 99/2017, effective 1.01.2018) reports on audits performed in respect of the management of public resources and activities which have arrived at significant results;
3. audit reports on audits performed on the basis of a decision of the National Assembly;

(2) The National Assembly shall review the reports referred to in paragraph 1, sub-paragraphs 1 and 3 within three months from their submission date.

(3) At the request of the National Assembly or any of its committees, the National Audit Office shall submit specific audit reports.

Proposals for Review of Audit Reports

Article 63. The National Audit Office may submit proposals to the National Assembly and its committees to review audit reports which can add significant value to the improvement of the budget discipline and the management of budgetary resources and/or other public resources and activities.

Activity Report of the National Audit Office

Article 64. (1) No later than 30 September of the current year, the National Audit Office shall submit its activity report for the preceding year to the National Assembly.

(2) The report shall be published on the website of the National Audit Office.

Audit of Annual Financial Statements of the National Audit Office

Article 65. (1) The annual financial statements of the National Audit Office shall be audited by an independent panel comprising at least two registered auditors.

(2) The members of the panel referred to in paragraph 1, as well as their number, shall be determined by the National

Assembly.

- (3) The report of the panel on the statement referred to in paragraph 1 shall be submitted to the National Assembly together with the activity report of the National Audit Office for the corresponding year.
- (4) The president of the National Audit Office may submit a written opinion on the report referred to in paragraph 3, and the opinion shall be enclosed with the report and put forward to the National Assembly.
- (5) (Amended, SG No. 99/2017, effective 1.01.2018) Reports referred to in paragraph 3 shall be made available to the public after being discussed by the National Assembly, together with the opinion referred to in paragraph 4.
- (6) The costs of carrying out audits referred to in paragraph 1 shall be charged to the budget of the National Audit Office.

Chapter Seven

ADMINISTRATIVE PENAL PROVISIONS

Article 66. (1) In the event of a violation under Article 40, paragraphs 1 and 2, and Article 57, paragraph 2, the guilty person shall be sanctioned with a fine ranging from BGN 1,000 to BGN 5,000.

(2) In the event of a repeated offence under paragraph 1, the fine shall range from BGN 2,000 to BGN 10,000.

(3) In the event of obstructing the inspection referred to in Article 40, paragraph 4, the person shall be sanctioned with a pecuniary penalty ranging from BGN 2,000 to BGN 10,000.

Article 67. (1) Statements establishing violations shall be drawn up by auditors, and penalty decrees shall be issued by the president or by an official authorised thereby.

(2) The drawing up of such statements and the issuance, appeal, and execution of penalty warrants shall follow the procedure set out in the Administrative Violations and Sanctions Act.

ADDITIONAL PROVISION

§ 1. For the purposes of this Act:

1. "Audi" shall refer to an inspection that involves actions to collect and analyse financial and non-financial information for the purposes of evaluating the management of budgetary and other public resources and activities and reporting at the auditee to ensure their improvement.

2. (Amended, SG No. 99/2017, effective 1.01.2018) "Financial audit" shall mean the expressing of an independent audit opinion with a reasonable assurance as to whether the annual financial statements of a budget organisation have been prepared in all material aspects in accordance with the applicable common financial reporting framework.

3. "Compliance audit" shall mean the review of the financial management and control systems, including internal audit, and managerial decisions relating to the organisation, planning, management, reporting and control of budgetary and other public resources and activities within the audited organisation in respect of its adherence to requirements set out in statutory instruments, internal instruments and agreements.

4. "Performance audit" shall mean the review of activities pertaining to the planning, implementation and control at all management levels within the auditee regarding their effectiveness, efficiency and economy, whereby:

a) "effectiveness" shall mean the extent to which the auditee has achieved its objectives while comparing actual and anticipated results of its operations;

b) "efficiency" shall mean the achievement of optimum results with the resources employed by the auditee in carrying out its operations;

- c) "economy" shall mean the obtaining, at minimum cost, of the resources the auditee needs in order to perform its operations, while observing the resource quality requirements.
5. "Audited organisation" shall mean any organisation which is subject to auditing according to the requirements set out in this Act.
6. "Specific audits" shall mean audits carried out in accordance with the conditions and procedures set out in special laws. These may be combined audits which integrate the approaches for conducting financial audit, compliance audit, and performance audit.
7. "Auditee" shall mean a programme, activity, or function within an individual audited organisation, or in the public sector as a whole, which is subject to auditing.
8. "Public resources" shall mean the resources in the meaning of § 1, Item 1 of the Supplementary Provision of the Financial Management and Control in the Public Sector Act.
9. "Public assets" shall mean public resources, as well as all other property which is owned by the State or a municipality or which is subject to rights held by budget organisations.
10. "Budget organisation" shall mean all legal persons within the meaning of § 1 (5) of the Additional Provisions of the Public Finance Act.
11. "Financial control" shall mean any form of control relating to the management of public resources and activities, which is exercised by virtue of special powers and procedures, including budget control, financial inspection control, tax control, customs control, etc.
12. "Repeated violation" shall mean any violation made within one year from the enforcement date of a penalty decree, which sanctions the culpable person for the same type of violation.
13. "Internationally accepted auditing standards" shall mean:
- a) the Auditing Standards issued by the Auditing Standards Board of the International Organisation of Supreme Audit Institutions - INTOSAI (ISSAI);
 - b) the International Standards on Auditing Issued by the International Federation of Accountants (IFAC) Board, appropriate for financial audits in the case of assignments which include additional matters specific to public sector organisations.

TRANSITIONAL AND FINAL PROVISIONS

§ 2. The National Audit Office Act (promulgated, SG No. 35 of 2014; amended, SG Nos 40 and 98 of 2014) shall be repealed.

§ 3. (1) Within one month after the coming into force of this Act, the National Assembly shall elect a president, vice presidents, and members of the National Audit Office.

(2) Until a president is elected, the vice presidents and members elected pursuant to the repealed National Audit Office Act shall continue to discharge their functions.

§ 4. Within three months after the election of a president, vice presidents, and members, the National Audit Office shall adopt the Rules of Structure and Procedure of the National Audit Office.

§ 5. Within one month after the adoption of the Rules on the Structure and Procedure of the National Audit Office, a competition shall be held for appointing directors of directorates.

§ 6. The National Audit Office shall approve and disclose the instruments referred to in Article 20, paragraph 5, sub-paragraph 2 within 6 months from its election.

§ 7. Audits which have not been completed and audits for which audit reports have not been delivered before the coming into force of this Act shall be completed under the procedure laid down herein.

§ 8. The existing instruments of the National Audit Office shall remain effective, to the extent that they are not in contradiction with the requirements of this Act.

§ 9. In the Public Procurement Act (promulgated, SG No. 28 of 2004; amended, SG No. 53 of 2004; amended, SG Nos 31, 34 and 105 of 2005, Nos 18, 33, 37 and 79 of 2006, No. 59 of 2007, Nos 94, 98 and 102 of 2008, Nos 24 and 82 of 2009, Nos 52, 54, 97, 98 and 99 of 2010, Nos 19, 43, 73 and 93 of 2011, Nos 33, 38 and 82 of 2012, No. 15 of 2013, Nos 35 and 40 of 2014), a new Article 127c shall be created:

"Article 127c. (1) Statements of violations under this Act ascertained by National Audit Office bodies shall be drawn up by authorised auditors within 6 months from the day on which the offender has been detected, but no later than three years after committing the violation.

(2) Penalty warrants shall be issued by the president of the National Audit Office or by an official authorised by the president.

(3) The establishing of the violations and the issuance, appeal, and execution of penalty warrants shall follow the procedure set out in the Administrative Violations and Sanctions Act."

§ 10. In the Social Insurance Act (promulgated, SG No. 110 of 1999; Judgement No. 5 of 2000 of the Constitutional Court, SG No. 55 of 2000; amended, SG No. 64 of 2000, Nos 1, 35 and 41 of 2001, No. 1, 10, 45, 74, 112, 119 and 120 of 2002, Nos 8, 42, 67, 95, 112 and 114 of 2003, Nos 12, 21, 38, 52, 53, 69, 70, 112 and 115 of 2004, No. 38, 39, 76, 102, 103, 104 and 105 of 2005, Nos 17, 30, 34, 56, 57, 59 and 68 of 2006; corrected, No. 76 of 2006; amended, SG No. 80, 82, 95, 102 and 105 of 2006, Nos 41, 52, 53, 64, 77, 97, 100, 109 and 113 of 2007, No. 33, 43, 67, 69, 89, 102 and 109 of 2008, Nos 23, 25, 35, 41, 42, 93, 95, 99 and 103 of 2009, No. 16, 19, 43, 49, 58, 59, 88, 97, 98 and 100 of 2010; Judgement No. 7 of 2011 of the Constitutional Court, SG No. 45 of 2011; amended, SG Nos 60, 77 and 100 of 2011, Nos 7, 21, 38, 40, 44, 58, 81, 89, 94 and 99 of 2012, Nos 15, 20, 70, 98, 104, 106, 109 and 111 of 2013, Nos 1, 18, 27, 35, 53 и 107 of 2014) in Article 108, paragraph 6, the phrase "Article 54, paragraph 1" shall be replaced with "Article 57, paragraph 1".

§ 11. In the Health Insurance Act (promulgated, SG No. 70 of 1998; amended, SG No. 93 and 153 of 1998, Nos 65, 67, 69, 110 and 113 of 1999, Nos 1 and 64 of 2000, No. 41 of 2001, Nos 74, 107, 112, 119 and 120 of 2002, Nos 8, 50, 107 and 114 of 2003, Nos 28, 38, 49, 70, 85 and 111 of 2004, Nos 339, 45, 76, 99, 102, 103 and 105 of 2005, Nos 17, 18, 30, 33, 34, 59, 80, 95 and 105 of 2006, No. 11 of 2007; Judgement No. 3 of 2007 of the Constitutional Court, SG No. 26 of 2007; amended, SG Nos 31, 46, 53, 59, 97, 100 and 113 of 2007, Nos 37, 71 and 110 of 2008, No. 35, 41, 42, 93, 99 and 101 of 2009, Nos 19, 26, 43, 49, 58, 59, 62, 96, 97, 98 and 100 of 2010, Nos 9, 60, 99 and 100 of 2011, Nos 38, 60, 94, 101 and 102 of 2012, Nos 4, 15, 20, 23 and 106 of 2013, Nos 1, 18, 35, 53, 54 и 107 of 2014), in Article 72, paragraph 1, the phrase "Article 54, paragraph 1" shall be replaced with "Article 57, paragraph 1".

§ 12. In the Public Disclosure of Financial Interests of Officials Holding High State and Other Positions Act (promulgated, SG No. 38 of 2000; amended, SG Nos 28 and 74 of 2002, No. 8 of 2003, No. 38 of 2004, No. 105 of 2005, Nos 38 and 73 of 2006, No. 109 of 2007, Nos 33, 69 and 94 of 2008, No. 93 of 2009, Nos 18 and 62 of 2010, No. 38 of 2012, Nos 30 and 71 of 2013), Article 2, paragraph 1, sub-paragraph 10 shall be amended as follows:

"10. the president, vice president, and members of the National Audit Office;".

§ 13. The Conflict of Interest Prevention and Ascertainment Act (promulgated, SG No. 94 of 2008; amended, SG Nos 10, 26 and 101 of 2009, Nos 62 and 97 of 2010, No. 38 of 2012 and No. 15 of 2013) shall be amended as follows:

1. Article 3 paragraph 12 shall be amended as follows:

"12. the president, vice president, and members of the National Audit Office;".

2. In Article 25, paragraph 2, sub-paragraph 1, the phrase "the president and members of the National Audit Office" shall be replaced with "the president, vice presidents, and members of the National Audit Office".

This Act was adopted by the 43rd National Assembly on 29 January 2015 and stamped with the official seal of the National Assembly.

TRANSITIONAL AND FINAL PROVISIONS
to the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act
(SG No. 7/2018)

.....
§ 36. In the National Audit Office Act (promulgated in the State Gazette No. 12 of 2015; amended in No. 98 of 2016, Nos. 96 and 99 of 2017), the words "the Conflict of Interest Prevention and Ascertainment Act" shall be replaced passim by "the Counter-Corruption and Unlawfully Acquired Assets Forfeiture Act".
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