

The National Audit Office of the Republic of Bulgaria was established under the Constitution of 1991 with a special act, adopted by the National Assembly in 1995. The National Audit Office performs external independent audit of the state budget and other public funds, guaranteeing the public trust in the expenditure of funds and contributes to the sound financial governance in the country. The National Audit Office continues the budgetary control traditions of the Supreme Chamber of Control, established by law in 1880 and operating till 1947.

The National Audit Office provides the National Assembly with reliable information on the use of public funds in accordance with the principles of legality, efficiency, effectiveness and economy; and for truthful reporting of the execution of the respective budgets.

The National Audit Office is elected by the National Assembly. It consists of President and 10 members, for a term of 9 years. The organizational structure of the National Audit Office includes 10 departments, 6 Regional Offices in the country with respective sectors and administration. The National Audit office reports its activity to the National Assembly and gives publicity of the results of the audits completed.