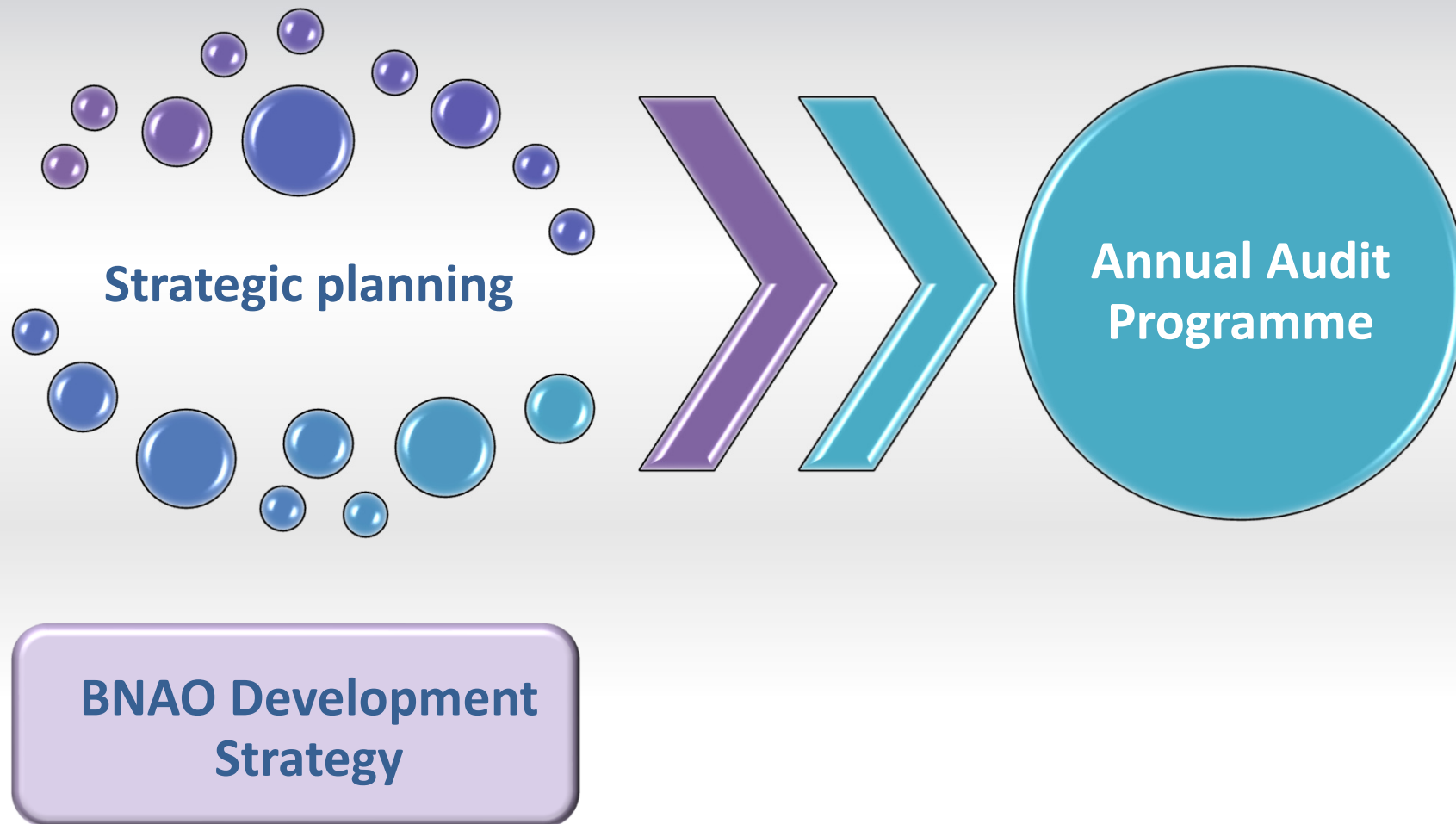


HOW DOES THE BULGARIAN NATIONAL AUDIT OFFICE SELECT PERFORMANCE AUDIT TOPICS?

Detelina Hadjieva
Nevyana Nikolova-Stancheva

WGEPPP Annual Meeting
Bucharest, 20-21.06.2024

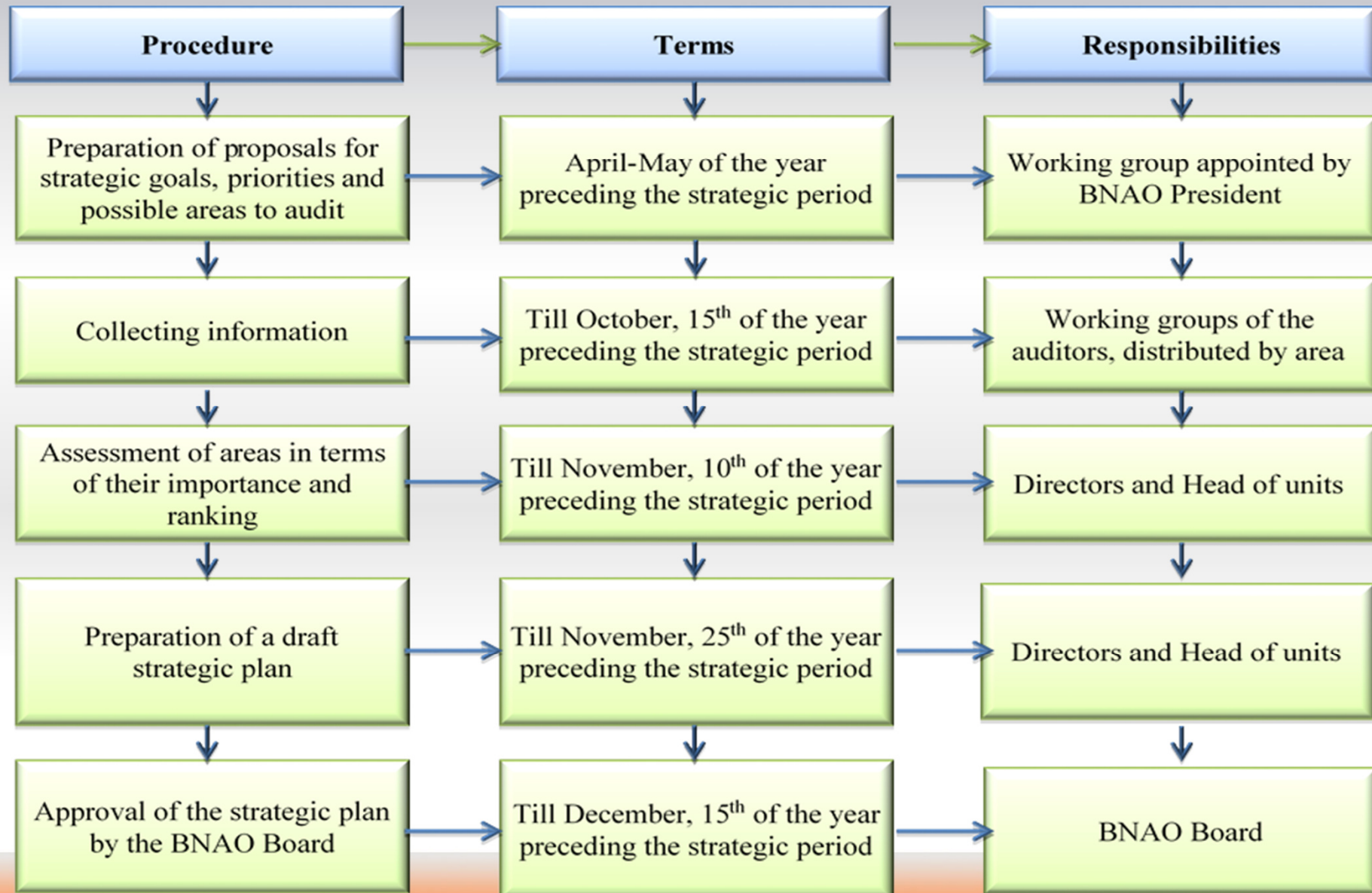




STRATEGIC PLANNING PROCESS

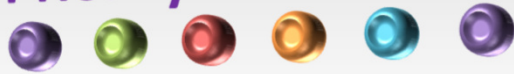


Strategic planning

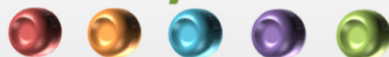


SELECTION OF THE PRIORITY AREAS

Priority areas



Priority areas

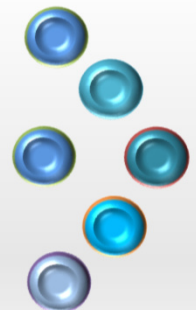


Priority areas



Priority areas
to be included

in the Strategic
plan



CRITERIA FOR ASSESSMENT

Criteria	Relative weight	Possible rating	Indicator
1. Financial resource	10%	From 1 to 3	
2. Scope of service users	15%	From 1 to 3	
3. Public interest based on data for the previous two years	15%	From 1 to 3	
4. Potential for Improvements/ Utility	30%	From 1 to 3	
5. Identified problems and risks	20%	From 1 to 3	
6. Number of performance audits carried out in the last three years in the studied area	10%	From 1 to 3	



PERFORMANCE AUDIT STRATEGIC PLAN

CONTENT

Strategic goals of the BNAO audit activity

Strategic goals of the Performance Audit Directorate

Expected results and indicators for the implementation of the Performance Audit Directorate's strategic goals

Determining the required resources

Risks for high quality audits in selected areas and activities for their management

ANNEX: Assessment of the areas and sub-areas and prioritization on accordance with the assessment



ANNUAL PLANNING STAGES

The following procedures are to be carried out in the annual planning course:

to be developed reasoned and well motivated proposals of potential audit topics;

to be defined criteria for selecting audit tasks and to be discussed the proposals made;

to be assessed the proposed topics and to be suggested audit tasks for the Annual programme;

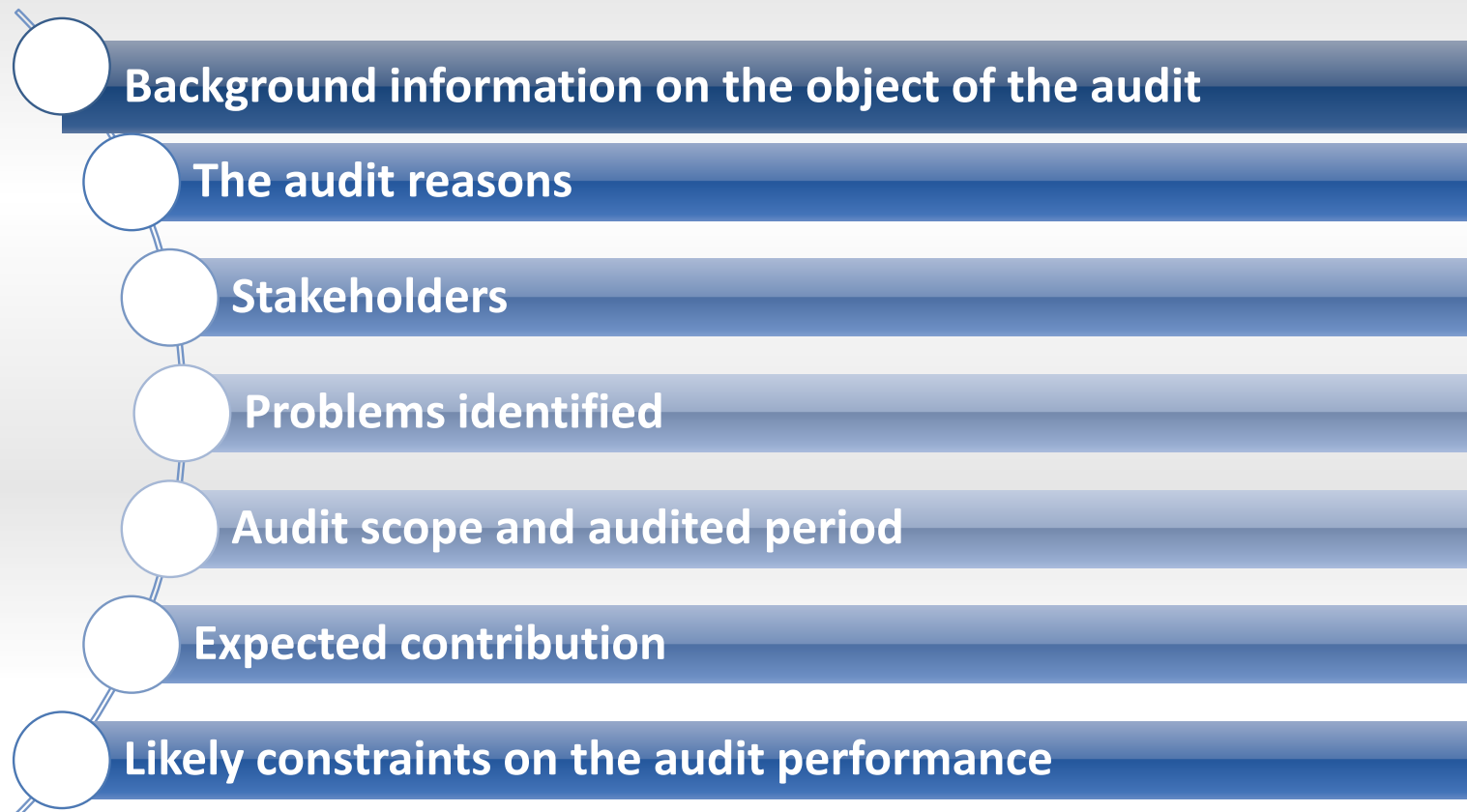
to be drawn up a draft annual performance audit programme;

the draft annual programme to be approved by the Bulgarian National Audit Office.

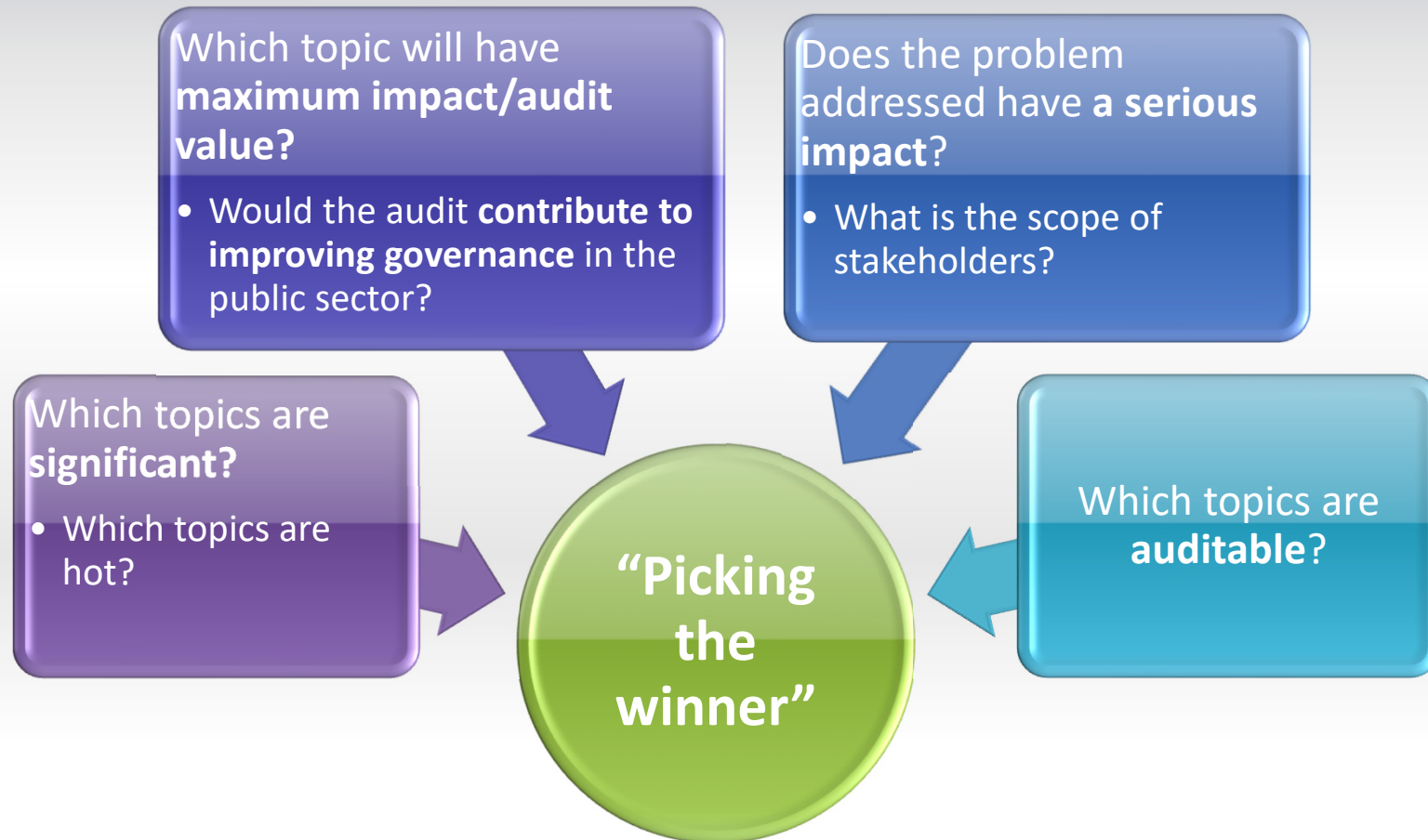


CONTENT OF THE PROPOSED AUDIT TOPICS

Proposals are prepared by auditors from the Performance Audit Directorate, who are allocated to priority areas.



CRITERIA FOR ASSESSING THE PROPOSED AUDIT TOPICS



CHALLENGES



Lack of binding of the audit activity with the BNAO Development Strategy



Difficulties in the financial planning due to the presence of transitional audits and the budget legislation limitations



The diminishing administrative capacity of the PA Directorate



Thank you for the attention!

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