



EUROPEAN  
COURT  
OF AUDITORS

**Tony Murphy**  
President

Ms Goritsa Grancharova-Kozhareva  
Acting President  
Bulgarian National Audit Office  
Ul. Exarch Joseph 37  
1000 Sofia  
Bulgaria

Luxembourg, 7 August 2024  
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Dear Ms Grancharova-Kozhareva,

In your letter dated 5 August, you refer to your concerns about developments posing risks to the independence of the Bulgarian National Audit Office.

The independence of Supreme Audit Institutions (SAIs) is a key principle for their objective and effective functioning. It is recognised, as you state in your letter, in the Lima declaration of the International Organization of Supreme Audit Institutions (INTOSAI), the umbrella organisation for SAIs worldwide.

Where a SAI considers that its independence is at risk, the INTOSAI through its Development Initiative (IDI) offers the possibility to launch the “SAI Independence Rapid Advocacy Mechanism” (SIRAM) procedure. This procedure has been designed to provide a timely and coordinated response to potential threats and breaches to the independence of SAIs.

I wish you every success in your role and look forward to continuing the good cooperation between our institutions both at bilateral and multilateral level, notably in the context of the Contact Committee.

Yours sincerely,

Tony Murphy