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COMMENTS ON ROBERT DE KONING'S BOOK ON *PUBLIC INTERNAL FINANCIAL CONTROL*

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In his book on "Public Internal Financial Control", Robert de Koning has managed to present the overall process of transformation of the national control systems of European countries in compliance with the PIFC concept. By following chronologically the stages in the development of the concept and by analysing the factors and reasons for this fundamental change, Robert de Koning demonstrates that the PIFC implementation is a process and not a single act. This is a process related not only to harmonisation of the legislation and institution-building, but also to a mentality change and continuous training of the people involved in it. I definitely believe that this is one of the outstanding merits of this book.

I'm also convinced that this work will undoubtedly contribute to a better understanding and implementation of the concept in the EU. It will be most useful to the new members of the EU and also to the applicant countries, as many of them are trying hard to carry out the transition from financial inspection to internal audit. At the same time, the book is a good basis for the evaluation and reconsideration of some of the PIFC elements with regard to their future development and strengthening.

For me as a participant in this process, it was a real pleasure to read through this book and to re-examine the process of adopting the PIFC concept in Bulgaria. It was a process accompanied by crucial decisions and dramatic changes in its implementation, especially in relation to internal auditing. The support of Robert de Koning in this process was extremely important for us and that is why the internal auditors in Bulgaria recognise Robert as one of the founders of public internal auditing.

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