

Public Audit Report

Development of Physical Education and Sports

31 December 2009 No VA-P-50-1-28

Vilnius

Summary

Audit started 2009-02-02

Audit concluded 2009-12-31

Full audit report in Lithuanian is available at the
National Audit Office internet site www.vkontrole.lt

The aim of this audit was to examine if development of physical education and sports is managed effectively, if the Department of Physical Education and Sports (DPES) at the Government of the Republic of Lithuania performs its functions properly.

The audit determined that due to the fact that there is no approved state strategy for sports and an institution sufficiently mandated to co-ordinate the development of physical education and sports at the national level development of physical education and sports is poorly co-ordinated, co-operation between responsible institutions is not sufficient, funding is generally allocated to individual programmes and projects, implemented programmes have overlapping aims.

DPES does not ensure proper performance of the assigned functions: it does not properly administrate the Physical Education and Sports Support Fund by allocating part of its funding without following the legal requirements and approved procedures, it does not have reliable information about funding for development of physical education and sports allocated from other sources.

DPES does not have an effective monitoring and control system. It does not ensure adequate proportion of shareholder votes in all the public entities, effective use of existing human and material resources in the Lithuanian Olympic Sports Centre, prevention of cases of over letting the state property transferred to public entities by the right of trust to other entities, activity analysis of the managed institutions to prevent their unprofitability.

The function of co-ordination is in fact assigned to one institution – the Department of Physical Education and Sports – which does not perform this function properly as it does not have legal instruments to co-ordinate activities of other institutions (ministries, municipalities, higher education establishments) operating in the area of physical education and sports.

To improve co-ordination of the development of physical education and sports we proposed the Government of the Republic of Lithuania to establish mechanisms (framework) for co-ordination of activity of institutions and bodies implementing sports policy that would ensure targeted and consistent development of physical education and sports and proper involvement of children and youth into physical education and sports activity.

We proposed the Department of Physical Education and Sports (DPES) at the Government of the Republic of Lithuania to revise the administration rules of the Physical Education and Sports Support Fund, to establish objective project evaluation criteria that would be in line with the priorities and supported areas defined in the Law on the Physical Education and Sports Support Fund, to set clearer technical and qualification requirements for applicants.

We also proposed to optimise the Lithuanian Olympic Sports Centre activity and its maintenance expenditure by assessing its structure and functions, envisaging additional measures for improving the control system for evaluation of the use of funding and results of activity, to regularly assess the institutions activity to ensure effective use of state property and proper representation of state interests at the institutions where the DPES is a founder (shareholder).