

ACQUISITIONS OF ARMAMENTS AND MILITARY EQUIPMENT

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SUMMARY

Relevance of the audit

The aim of Lithuania's defence policy is to ensure deterrence and, in the event of aggression, to defend the country's independence and territorial integrity. To this end, the Lithuanian Armed Forces must be adequately manned, equipped and prepared to operate both independently and alongside allies¹. One of the key elements in the development of operational capability is the acquisition of modern weaponry and equipment². The reliability and effectiveness of these measures are among the most important technical aspects of warfare (in a protracted conflict), as soldiers equipped with modern weapons and equipment have a greater advantage over the enemy³.

The government's priorities are focused on accelerating the armed forces' readiness for national defence and developing projects for the acquisition of weapon systems. Emphasis is placed on equipping the national Infantry Division, building up reserves of armaments and ammunition, and modernising the Lithuanian Armed Forces⁴. During the period under review, Lithuania ranked among the leading NATO countries in terms of defence spending⁵, which rose from 2.77 percent of GDP (in 2023) to 4.04 percent (in 2025). The proportion of funding allocated to the modernisation of the armed forces also increased significantly, from 25 percent to approximately 47 percent of total funding for the system⁶. The military doctrine states that plans to acquire ever-increasing amounts of equipment, armaments and technology may hinder the efficient utilisation of available

¹ Strategic Provisions, available online at: <https://kam.lt/strategines-nuostatos/> (accessed 10 April 2026).

² Methodology for Capability Planning of the National Defence System, approved by Order No. V-116 of the Minister of National Defence of 24 January 2019, para. 2.

³ Military Doctrine, approved by Order No. V-451 of the Commander of the Lithuanian Armed Forces of 19 March 2025, Defence, p. 37; Military Affairs, p. 6.

⁴ The 20th Government Programme, approved by Seimas Resolution No. XV-439 of 25 September 2025, p. 312.

⁵ In 2023 and 2024, Lithuania ranked 5th among NATO member states; in 2025, it ranked 2nd.

⁶ Annual Reports of the Ministry of National Defence for 2023, 2024 and 2025, available online: [Ministry of National Defence of the Republic of Lithuania](#) (accessed 10 April 2026).

resources and leave less room for manoeuvre in responding to technical and technological innovations and changes⁷.

Objective and scope of the audit

The objective of the audit is to assess whether the acquisitions of armaments and military equipment comply with the requirements applicable to procurement and enable the objectives of strengthening military capabilities to be achieved efficiently.

Key audit questions:

- ✓ whether the acquisitions of armaments and military equipment are planned in such a way as to facilitate the achievement of the Lithuanian Armed Forces' capability development objectives;
- ✓ whether the acquisitions of armaments and military equipment are carried out lawfully and efficiently?

Entities audited:

- ✓ The Ministry of National Defence, which formulates the state's defence policy and takes strategic decisions on the provision of resources to the Lithuanian Armed Forces, the acquisitions of armaments and the development of the material base.
- ✓ The Defence Resources Agency under the Ministry of National Defence, which is involved in shaping national defence preparedness policy, and in the procurement and management of military equipment and other goods, services and works; organises and coordinates centralised procurement of goods, services and works for the national defence system within the Agency's remit;
- ✓ The Lithuanian Armed Forces, which prepare the armed forces for the armed defence of the state, ensuring their interoperability with the armed forces of other NATO member states; draw up and implement plans for the development of the armed forces' capabilities; manages the process of supplying the armed forces: allocates armaments, equipment and other material assets, and is responsible for organising their protection and accounting, as well as ensuring their proper use.

The period covered by the audit is 2023–2025. In order to identify trends and assess the implementation of projects for the acquisitions of armaments and military equipment, we analysed data for the period 2016–2025, as well as changes that took place in the first half of 2026.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions⁸. The audit criteria, procedures carried out and methods applied are described in more detail in Annex 2, "Audit Criteria, Procedures Performed and Methods Applied" (p. [64](#)).

⁷ Military Doctrine, approved by Order No. V-451 of the Commander of the Lithuanian Armed Forces of 19 March 2025, Capabilities and Competencies, p. 42.

⁸ ISAAI 3000 - Performance Audit Standard, available online: <https://www.valstybeskontrole.lt/LT/post/15649/> (accessed 10 April 2026).

Key audit findings

The development of the Lithuanian Armed Forces' capabilities depends on the system's funding capacity and the pace of acquisitions of armaments and military equipment. While strengthening capabilities allows for a flexible response to the changing situation and the adjustment of acquisition plans, however these efforts face significant challenges, it is therefore important to implement the planned capacity expansion strategically and consistently, which would enable the timely development of the First Division of the Lithuanian Armed Forces. No significant systemic breaches of procurement requirements have been identified in the acquisition of armaments and military equipment; however, the monitoring system that has been established does not provide the conditions for monitoring the efficiency of these procurements. Procurement procedures performed under exceptions are not standardised, and project management principles are applied in a fragmented manner to high-priority acquisitions, thereby losing the opportunity to conduct the procurement process in the most efficient manner possible.

1. The planning of acquisitions of armaments and military equipment does not ensure that the armed forces' needs are met in a timely manner

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2. The scale and pace of acquisitions of armaments and military equipment do not ensure the planned expansion of capabilities

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Consistent funding is essential for capacity building. In 2023, NATO set higher requirements for the readiness of member states' forces; however, 13 out of 16 capabilities relating to the acquisitions of armaments and military equipment have not been updated for more than four years due to the changing security environment and priorities, new political guidelines and changes to military structure (the Lithuanian Armed Forces' First Division by 2030), the complexity and intricacy of planning, and a shortage of human resources. No indicators have been established to specify the level of development each capability must achieve and within what timeframe; nor is the current level of capability development recorded.

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3. It is essential to optimise the process of acquisition of armaments and military equipment

Comprehensive monitoring of the efficiency of armaments and military equipment procurement is not ensured: monitoring is not carried out for almost half of these procurements, which are conducted under exemptions, while the efficiency of the remaining armaments and military equipment procurement is not monitored separately and no specific targets have been set for them. This situation is due to the fact that efficiency indicators are calculated collectively for all procurements carried out by the Defence Resources Agency. Without disaggregating the data, it is not recorded that the execution of acquisition of armaments and military equipment in 2023–2025 was less efficient than that of public procurement as a whole: in the case of armaments and military equipment procurement, the proportion of unsuccessful procurements rose significantly from 24 percent in 2023 to 59 percent in 2025, while the overall figures stood at 24.3 percent and 16.3 percent respectively (the target was not to exceed 15 percent); acquisitions of armaments and military equipment through negotiated procedures without prior publication accounted for between 15 percent and 7 percent, while the overall figure stood at between 3.9 percent and 2.8 percent respectively (the target is not to exceed 5 percent). An analysis of procurement durations shows that procurement under exceptions generally ensures a faster implementation of the procurement process (the pre-procurement stage is on average 15 calendar days shorter, and international procurement⁹ – 105 calendar days). Consequently, decision-makers do not have access to comprehensive, comparable and regularly updated information on the results and progress of the acquisition of armaments and military equipment; without this, it is difficult to make decisions on organising the process more efficiently (Section 2.1, p. 22).

Due to inefficient selection processes and the rotation of officers, the Defence Resources Agency faces a shortage of qualified specialists and challenges regarding the continuity of expertise; consequently, as acquisition needs grow, the capacity to carry out the procurement of armaments and military equipment is not increasing, which hinders the continuity and smooth completion of ongoing acquisitions and/or projects (Section 2.1, p. 22).

The methodology for the evaluation and monitoring of procurement within the national defence system, as approved by the Minister, sets out a system of indicators that is insufficiently clear and consistent, as the names of the indicators do not reveal the actual aspect of the evaluation being measured; the majority of (10 out of 17) procurement aspects are assessed only in relation to individual procurements, but the Ministry has not established them and does not monitor them at the level of the system as a whole and the contracting authorities operating within it, therefore, proper accountability for their achievement may not be ensured, comparability between contracting organisations may be compromised, and decision-making on improvements to the procurement process may be hampered (Section 2.1, p. 22).

The Procedure for the Organisation, Control and Supervision of Procurement, approved by the Minister of National Defence, stipulates that the procurement committee must coordinate its decisions with the structural units of the Ministry and the Lithuanian Armed

⁹ International procurement without national security requirements.

Forces. The Ministry and the Defence Resources Agency regard these consultations as control procedures that enable them to verify the legality of decisions taken and to assess whether financial commitments can be entered into; however, in the auditors' view, this way of organising work reduces the Commission's independence, increases the scope of coordination and prolongs procurement procedures. We found that 42 percent (13 out of 31) of the procurement decisions analysed involved coordination with departmental units and advisory groups, as well as other institutions not directly involved in the procurement, which took between 30 and 374 calendar days, whereas the recommended maximum duration for the entire international procurement process is 180–240 calendar days. This indicates that the coordination of decisions has a significant impact on the duration of the procurement process. In 45 percent (14 out of 31) of procurement cases, advisory bodies without independent decision-making powers were involved in the decision-making process, and their members did not declare any private interests as participants in the procurement process, as no such obligation is laid down for them in legislation. This practice of advisory bodies participating in decision-making is inconsistent with the principles of public administration and should be regarded as an overstepping of the limits of these bodies' powers. This situation arose because the procurement procedures do not specify the circumstances under which the contracting authority may consult advisory bodies, the criteria for such consultation, the responsibilities of these bodies within the procurement process, or the deadlines for coordinating decisions. The incomplete regulation of the functions of entities involved in the procurement process in domestic legislation, the granting of decision-making powers to advisory groups, and the fragmentation of responsibilities in the context of protracted procurement processes have a negative impact on the efficiency of procurement organisation within the national defence system (Section 2.1, [p. 22](#)).

Although the EU Directives¹⁰ and the Law on Public Procurement in the Fields of Defence and Security provide for certain exceptions and more flexible procurement procedures, these are not specifically linked solely to a state of mobilisation, war or emergency. In the event of mobilisation, war or a state of emergency, there is no specific mechanism in place for organising and carrying out the acquisition of armaments and military equipment that would apply exclusively during such periods and facilitate even more streamlined processes and faster decision-making. In the absence of an acquisition mechanism and more flexible, simplified procedures in the event of mobilisation, war or a state of emergency, there is a risk that the timely acquisition of armaments and military equipment would not be ensured, even though this is even more important than in peacetime (Section 2.1, [p. 22](#)).

4. The application of exemptions in the procurement of armaments and military equipment needs to be improved

2023–2025 The Defence Resources Agency, making use of the exemptions provided for in the Law on Public Procurement in the fields of defence and security, concluded 62 contracts for the acquisition of armaments and military equipment, with a total value of EUR 3,396.5 million. This accounted for 48 percent of all contracts for the acquisition of armaments and military equipment and 40 percent of the total value. Having assessed the

¹⁰ Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the procedure for the award of certain contracts for the procurement of works, supplies and services, and amending Directives 2004/17/EC and 2004/18/EC.

implementation of 10 selected procurements carried out under the exemptions, we found that:

- ✓ Common elements of procurement organisation (initiation, coordination, preparation of procurement documents and signing of the contract) were applied in all procurements; however, in 7 of them, possible alternatives, efficiency and/or the reasonableness of prices were not assessed: In two procurements, negotiations were conducted with specific suppliers; five procurements from the US Government were ongoing contracts, involving the signing of amendments to contracts concluded in previous periods (14–30 years ago).
- ✓ In 53 percent (58 out of 110) of cases, staff involved in all the procurements assessed (the head of the contracting authority, procurement initiators and others) did not, in any form, disclose their involvement in the procurement when declaring private interests, and in 5.5 percent (6 out of 110) cases, individuals signed confidentiality undertakings after the procurement procedures had already commenced.
- ✓ In two procurements, decisions regarding the acquisition of simulation systems for driving and collective training on VILKAS infantry fighting vehicles and additional training equipment (value EUR 15.4 million) were taken by the Armaments and Military Equipment Group by applying exemptions, and the agency's director approved this procurement method when endorsing the public procurement plan. Decisions taken by advisory bodies (groups) cannot override the responsibilities of the head of the contracting authority as set out in legislation.

This situation was caused by the absence of minimum requirements or standardised procedures for procurement within the national defence system, to which the requirements of the Law on Public Procurement in the fields of defence and security do not apply. By justifying acquisitions in the national defence system, which have been ongoing for more than 10 years, on the basis of contract continuity and without assessing possible procurement alternatives, operational efficiency or the reasonableness of prices, and by failing to identify staff involved in procurement who are required to declare private interests, there is a growing risk of unjustified and inappropriate application of exemptions and public procurement principles, as well as of non-transparent procurement; managing this risk is particularly relevant given the increasing funding of the system and the diversity of its needs (Section 2.2, p. 32).

By a resolution, the Government authorised the procurement of specific models of anti-drone devices, optical surveillance equipment and laser target designators from specific manufacturers. This requirement was justified on the grounds that the equipment had already been supplied to the Ukrainian armed forces, had been successfully used in combat operations and met their operational requirements; however, by failing to specify the technical specifications of the equipment, the opportunity to assess technological alternatives, involve a wider range of potential Lithuanian manufacturers and diversify risk has been limited. The application of procurement exemptions to specific suppliers of military equipment, specifying only models and allocated amounts rather than the technical specifications of the military equipment, concentrates manufacturing expertise on specific individual manufacturers, failing to ensure the balanced development of manufacturers important to national security and the diversification of risk (Section 2.2, p. 32).

5. No significant systemic irregularities were identified in procurement, but increasing funding necessitates greater transparency and stronger controls

Between 2023 and 2025, the Defence Resources Agency, when procuring armaments and military equipment through public procurement, concluded the majority of contracts—both in terms of number (46 percent) and value (77 percent)—through negotiated procedures without prior publication. Having assessed a sample of 21 procurement procedures for armaments and military equipment performed through public procurement, we did not identify any material systemic breaches of the laws governing procurement that would have affected the legality of the procurement outcome or unlawfully restricted competition. Nevertheless, in 38 percent (8 out of 21) of the procurements, we identified non-compliances of high (1) and/or medium (7) significance which, although they did not affect the final outcome, nevertheless indicate a need to improve internal procurement organisation procedures and processes. During the procurement preparation stage, we found that market research was either not carried out (6 out of 21) or was insufficiently documented (8 out of 21), as was evidence of its implementation (7 out of 21); the timely commencement of procurement is not ensured: the time from the Public Procurement Service's approval to the initiation of procurement ranged from 10 calendar days to almost 18 months; we also identified errors and omissions in the content of procurement documents, where minimum requirements that are non-negotiable were not specified, or where inaccurate parameters were set out in the technical specifications; In 5 (out of 21) of the procurements examined, cases were identified where members of the selection committees (5), although they had submitted a declaration of private interests, had failed to declare their participation in public procurement, thereby failing to comply with the requirements of the Law on the Reconciliation of Public and Private Interests; In 14 procurement procedures (71 out of 166), instances were identified where staff involved in the initiation of procurement and other stages of the process, although they had submitted declarations of private interests, did not indicate their involvement in the procurement process in any form. The failure to carry out market research, the failure to declare participation in procurement procedures and other documentation shortcomings raise doubts regarding the proper assessment of alternatives available on the market, financial planning, the impartiality of decisions, the implementation of the principles of transparency and internal control; while the long lead time before the start of the procurement in urgent circumstances indicates a lack of consistency in planning, inflexible internal processes in exceptional circumstances, and may raise doubts as to the justification for the urgency (Section 2.3, p. 38).

During the implementation phase of the procurement procedures, shortcomings in process documentation were identified, which reveal systemic gaps in internal controls and pose a risk that decisions may be taken on the basis of unverified or out-of-date information, which may undermine the transparency of procurement and other principles, increase the risk of disputes, and fail to ensure the quality of the goods procured or fair competition (Section 2.3, p. 38).

At the contract award stage, there was no assurance that information required to be published regarding the concluded contract was published in a timely manner (2 out of 21); in a procurement procedure conducted in accordance with the Law on Public Procurement (1 out of 2), suppliers' tenders and contract amendments were not made public. Where suppliers failed to provide, or provided late, the performance guarantee

stipulated in the contracts (bank guarantee or letter of surety), and the contracting authority failed to offer to conclude the procurement contract with the next best tenderer in order of ranking, the legal framework for public procurement was not complied with (3 out of 21), and the contracts were performed for some time without the mandatory security measure, and thus without the envisaged financial protection. In 1 (of 3) cases, as the supplier failed to deliver the goods and the contracting authority did not make use of the guarantee submitted late, a longer and more complex method of dispute resolution or compensation for losses was chosen through legal proceedings. Inadequate monitoring of the implementation of procurement contract provisions and the publication of mandatory information failed to ensure proper compliance with procurement conditions, procurement contracts and the requirements laid down in legislation in all procurements, nor was the proper implementation of the fundamental principles of public procurement, in particular transparency, ensured (Section 2.3, p. 38).

6. Project management principles were applied in a fragmented manner to the acquisitions of armaments and military equipment

The National Defence System Planning Manual identifies 29 high-priority projects for the acquisition of armaments and military equipment. In 2025, the Defence Resources Agency managed 19 projects, 13 of which corresponded to those listed in the Planning Manual. We found that the Agency applies fragmented project management:

- ✓ In all the projects assessed (5 out of 19), project management working groups had been set up, but their responsibilities covered only the procurement process, rather than project management throughout the entire project. In none of the projects analysed were project implementation plans drawn up setting out all project activities, their deadlines and the persons responsible.
- ✓ Key decisions regarding acquisition requirements, alternatives, quantities and value were taken by resolutions of the State Defence Council, the Defence Resources Council and the Armaments and Military Equipment Group. Although problems that had already arisen were addressed at the meetings of these groups, the risks associated with the overall implementation of the project were not identified or managed. No systematic monitoring of the projects was planned to assess the progress, frequency and content of the project's interim stages, and no project progress reports were prepared.
- ✓ At the start of the projects, no preliminary cost estimates were made, nor were the life-cycle costs of armaments and military equipment, or the costs of infrastructure installation and maintenance, assessed; for example: in the case of the LEOPARD 2 A8 tanks, after assessing the values of all contracts already concluded and those planned, the project's value has increased by 33 percent from 2025 onwards <...>.

The shortcomings identified were due to the fact that the national defence system lacked a uniform procedure for managing acquisition projects for armaments and military equipment, as well as criteria for classifying such projects as high-priority and managing them in accordance with project management principles. The application of fragmented project management to significant armaments and military equipment acquisitions means that the opportunity to ensure a consistent and potentially most efficient acquisition process is lost. Failure to plan the project workflow and manage risks at the level of the national defence system makes it more difficult to control and monitor project implementation. Furthermore, failure to assess the total value of a project – including the

necessary ammunition, infrastructure and full life-cycle maintenance costs – makes it difficult to plan funding, the sequencing of works and the readiness of equipment for use appropriately (Section 2.4, p. 50).

Developments during the audit

- ✓ The Ministry of National Defence plans to review, by 2027, calculation of the indicator *Quantity of available armaments, communications equipment and military hardware compared with that specified in the approved Table of Organisational Structure and Equipment for military units (percent)*. It is also planned to retain a single modernisation indicator – *the proportion of funds allocated to the modernisation of the national defence system compared with total defence expenditure (percent)* – and to align its value with the NATO recommendation of no less than 20 percent.
- ✓ The loan agreement concluded on 9 May 2026 for EUR 6,375.4 million to finance the national defence system through SAFE measures will enable the system's funding, as set by the State Defence Council – 5–6 percent of GDP – to be achieved during the period 2026–2030. The 2027–2036 planning manual allocates EUR 3,894.8 million in SAFE funding for the acquisitions of armaments and military equipment: the majority of this – to the Division (EUR 3,795 million), and to strengthening intelligence and maritime mine-laying capabilities (EUR 99.8 million). The remaining amount is earmarked for ammunition (EUR 2,430.7 million) and support for Ukraine (EUR 49.9 million).
- ✓ The Ministry of National Defence in 2026 has proposed to the Ministry of Economy and Innovation and the European Commission that legislation governing public procurement should provide for additional simplified procurement procedures and exemptions applicable in the event of mobilisation and/or war, or that the legal framework for such provisions be established in other legislation.
- ✓ A post of Process Management Manager is being established at the Defence Resources Agency, with responsibility for strengthening project management. On 6 May 2026, project management procedures were approved, setting out the stages of project implementation, procedures, the roles and responsibilities of participants, and project selection criteria. A list of 10 ongoing projects subject to the procedure was approved; following a request from the auditors on 27 May 2026, a further two projects were added to the list.
- ✓ On 10 July 2026, the Ministry of National Defence submitted proposals to the Ministry of Economy and Innovation and the Government regarding amendments to Article 1(5) and Article 19(4)(4) of the Law on Public Procurement in the fields of defence and security, which would expand the scope for applying urgent procurement procedures when specific goods, services or works are required in the event of threats to national security, and that decisions on such acquisitions could be taken by the minister within his or her area of responsibility.

Recommendations

To the Ministry of National Defence

1. In order to ensure the expediency of decision-making in the procurement of armaments and military equipment and a clear allocation of responsibility for such procurement, the competences and responsibilities of each advisory body and the body authorised to take decisions should be clearly delineated, and the procedure for coordinating decisions and the maximum time limits for coordination with the relevant bodies should be established (Audit finding 3).
2. In order to increase the efficiency of the acquisition process for armaments and military equipment, ensure its monitoring and make data-driven decisions to improve it (Audit finding 3):
 - ✓ following an analysis of the efficiency indicators for the procurement of armaments and military equipment, take decisions on streamlining the procurement process by increasing the scope for applying the most efficient procurement methods;
 - ✓ establish specific public procurement evaluation indicators and their target values for monitoring the efficiency of the procurement of armaments and military equipment (including those carried out under exceptional circumstances), taking into account the specific nature of such procurement compared with other public procurement carried out within the national defence system;
 - ✓ establish separate sets of public procurement indicators for monitoring each procurement, procurement segments and the entire contracting authority's process, and to specify which procurements are to be included in the assessment sample for each indicator;
 - ✓ establish a mechanism enabling the rapid procurement of armaments and military equipment in the event of threats to national security, mobilisation or war.
3. In order to increase transparency, avoid conflicts of interest and the risk of bias in decision-making (Key audit findings 3, 4 and 5):
 - ✓ define the group of other persons involved in the procurement process or who may influence its outcome;
 - ✓ strengthen controls to prevent conflicts of interest in the procurement of armaments and military equipment (including procurements carried out under exemptions).
4. In order to manage the risks associated with the implementation of major arms and military equipment acquisition projects more effectively, ensure (Audit finding 6):
 - ✓ consistent application of project identification criteria both within the defence planning process of the national defence system and in the project management of the Defence Resources Agency;
 - ✓ mandatory identification of the total project value at the start of each project, including an assessment of infrastructure, ammunition, communications and other necessary equipment, life-cycle costs and other expenses;

- ✓ a monitoring mechanism operating at the level of the Ministry or advisory bodies, including periodic supervision of project implementation.

To the Defence Resources Agency

5. In order to ensure that the procurement process for armaments and military equipment complies with public procurement principles and requirements, establish additional control measures and introduce an obligation (Audit finding 5):
 - ✓ carry out and document a market analysis or market consultation for every procurement of armaments and military equipment, ensuring an assessment of changes in the specific sector or technologies and of other alternatives offered by the market, assess potential suppliers and prices, giving priority to written supplier enquiries to ensure the traceability and soundness of decision-making;
 - ✓ set out in the procurement documents for procurements conducted by way of negotiated procedures without prior publication the minimum requirements which every tender must meet and which are non-negotiable;
 - ✓ require a supplier who has submitted a tender at an unusually low price to provide documents proving the validity of the information set out in the justification for that price;
 - ✓ include provisions in the procurement documents stipulating that, should the successful supplier fail to submit a document guaranteeing the performance of the contract in a timely manner, the procurement contract shall be awarded to the supplier whose tender ranks first after the successful supplier in accordance with the established order of tenders.

For the Lithuanian Armed Forces

6. In order to ensure the necessary development of the Lithuanian Armed Forces' capabilities relating to armaments and military equipment, and the objective monitoring of progress (impact) in capability development, following the update of capability development plans, the current and target levels of development for each capability (in percent) should be established, along with indicators measuring the impact (weight) of specific acquisitions on the achievement of the overall capability development level (Audit finding 2).

The measures and deadlines for implementing the recommendations, the expected impact of the audit and the indicators for assessing changes are set out in the section of the report entitled "Plan for the Implementation of Recommendations" (p. 60). Up-to-date information on the status of the implementation of the recommendations, the results and the changes that have taken place is published in the open data section of the National Audit Office's website at <https://www.valstybeskontrole.lt/LT/AtviriDuomenys>.