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NAO OF LITHUANIA

APPROVED
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NATIONAL AUDIT OFFICE STRATEGY 2030

TURINYS

INTRODUCTION

We live in a dynamic and constantly changing era. Digital solutions and artificial intelligence are transforming the way we work with information. At the same time, an unstable geopolitical and economic situation, climate change, an ageing and declining population are posing increasing challenges to public finances and public services. All of this necessitates that the National Audit Office remains independent, modern and effective, capable of identifying risks in a timely manner and strengthening the state through proposals that enhance transparency, public sector efficiency and long-term financial sustainability.

Even amidst significant changes, the National Audit Office consistently fulfils its constitutional duty – to ensure the lawful, efficient and transparent use of public resources and to enhance public trust in state authorities.

A strong partnership with the Seimas, the Government, non-governmental organisations and other stakeholders, based on trust and mutual benefit, is essential to achieving transparency, efficiency and accountability in the use of public resources. An empowering partnership enhances the benefits of the National Audit Office to society, strengthens parliamentary oversight of the executive and promotes the maturity of public administration.

The results of the National Audit Office's work provide the Seimas with the objective information, based on evidence and verified data, necessary for its work regarding the need for and impact of legislation, its implementation, public finance management and the outcomes of public policy. We act as an independent and objective external evaluator for the Government and executive authorities, helping to identify systemic governance issues in the public sector and improve performance.

In implementing its new strategy, the National Audit Office will consistently introduce innovations across all areas of its work. Advanced data analysis, digital and artificial intelligence solutions will be applied to identify risks more efficiently, plan and carry out assessments and audits, and increase their impact. Innovation will be promoted not only at the technological level, but also at the methodological and organisational levels – by applying new audit methods, strengthening inter-institutional cooperation and fostering an organisational culture open to innovation. This will help to improve the efficiency and quality of the institution's work and strengthen its impact on progress in the public sector.

Over the next five years, the National Audit Office will take measures to ensure that its conclusions and recommendations provide concrete support to the state – helping to reduce national security risks, improve the quality of budget planning, optimise service delivery, and prepare for climate and demographic challenges. Independent audits and assessments, supported by modern technologies and active dialogue with stakeholders, will help state institutions to take timely action and increase public trust.

This strategy enshrines a commitment to act flexibly and responsibly: investing in human and technological capabilities, data analysis and forecasting, increasing the transparency of public sector data, applying a risk-based approach when prioritising activities, and strengthening international and domestic cooperation. In this way, the National Audit Office will remain a trusted partner, ensuring the financial resilience, efficiency and transparency of the state.

MISSION

Through independent audits and assessments, we build public sector progress and trust in the state

The purpose of the National Audit Office is defined in the Constitution of the Republic of Lithuania, and its powers are set out in detail in the Law of the Republic of Lithuania on the National Audit Office

In performing the functions assigned to it by law, the National Audit Office assesses the legality and efficiency of the use of state assets and the sustainability of public finances, and provides insights on how to improve the quality of public services, use resources more efficiently and strengthen public trust in state authorities

CONSTITUTION
OF THE REPUBLIC OF LITHUANIA

Article 134.
The National Audit Office oversees the lawfulness of the management and use of state assets and the implementation of the state biudget.

The National Audit Office's mission reflects the institution's pivotal role in ensuring transparency, accountability and operational efficiency across the entire public sector. Through independent audits and assessments, we reveal how public resources are used and actively contribute to building a progressive, accountable state, thereby strengthening public trust.

In fulfilling its mission, the National Audit Office will strive to ensure that the public sector creates value – improving people's quality of life, strengthening the state's long-term development and ensuring financial stability.

VISION

Greater value of the public sector for people and the state

This vision reflects the National Audit Office's ambition to promote the development of the public sector by 2030, increasing its transparency and focus on long-term benefits for people and the state.

We will pursue this vision by:

Promoting progress in the public sector

The state is already facing significant challenges – the need to strengthen security, accelerate digitalisation, develop artificial intelligence solutions, implement the green transition and respond to an ageing population. Independent audits and assessments by the National Audit Office will help ensure that these challenges are addressed in a timely and effective manner, with a focus on long-term benefits for society. Conclusions and recommendations based on objective insights and data will promote progress in public sector and financial management.

Strengthening trust in the state

The purpose of our institution is to contribute to ensuring the state's accountability to citizens. An independent assessment of the public sector's performance and financial position, coupled with the transparent publication of all performance results, enables the public to understand how state authorities manage the resources entrusted to them and strengthens trust in the state.

Building resilience to crises

Recent years have shown that sudden challenges – economic, health or security crises – can rapidly alter the state's priorities. The National Audit Office will contribute to ensuring that state institutions remain accountable and are able to operate efficiently even in difficult circumstances. The conclusions, audits, assessments and recommendations provided by the National Audit Office will help strengthen the state's resilience and preparedness for crisis situations.

VALUES

The National Audit Office's activities and decisions are based on values that reflect our approach to work, responsibility and cooperation.

Independence – we rely on facts, remain objective, and boldly express our professional opinion.

Professionalism and leadership – we are guided by the highest level of knowledge and competence, act ethically and responsibly, set an example, and inspire others to strive for better results.

Value for people and the state – we work to ensure that our decisions and activities create long-term benefits for society and the state.

ENVIRONMENT

In order to assess our key strengths, opportunities and risks, we analysed the internal and external environment of the National Audit Office.

Strengths

Professional standards

- ✓ Our activities comply with the international standards of supreme audit institutions (INTOSAI standards).
- ✓ We adhere to the principles of the Organisation for Economic Co-operation and Development (OECD) applicable to independent fiscal institutions.
- ✓ Our activities comply with the minimum standards of the European Union Network of Independent Fiscal Institutions.
- ✓ The processes comply with the requirements of the ISO 9001:2015 quality management system.

Management and control system

- ✓ An effective internal control and risk management system.
- ✓ The annual work plan is drawn up on the basis of continuous monitoring of public sector risks and changes.

Innovation

- ✓ Access to key government information resources has been established and data analysis tools are in use.
- ✓ Having a dedicated team of data analysts enables us to utilise audit resources more efficiently and provide well-founded conclusions.

Staff

- ✓ A clear system for onboarding and integrating new staff helps attract and retain employees.
- ✓ Additional benefits are provided to staff.
- ✓ In-house experts are being developed.

Weaknesses

Operational processes

- ✓ The distinction between a strategic study and a preliminary study is not sufficiently defined.
- ✓ Insufficient quality of recommendations and a complex process of reaching agreement with audited entities on measures to ensure their implementation.

Staff

- ✓ Difficulty in attracting highly competent specialists.

- ✓ Lack of competence in assessing economy, efficiency and effectiveness (the 3E principles).
- ✓ Lack of specialised expertise to perform core functions.

Opportunities

Technological progress and data analytics

- ✓ Opportunity to implement automated and artificial intelligence solutions for big data analysis and to improve the institution's operational efficiency.
- ✓ Opportunity to take advantage of the opening up of public sector data, its increasing accessibility and use.

Trust and accountability

- ✓ Increasing use of the National Audit Office's conclusions in decision-making.
- ✓ Growing expectations for independent, objective and data-based insights and recommendations.
- ✓ Public support for the implementation of transparency and accountability initiatives.

Threats

Geopolitics

- ✓ Geopolitical uncertainty.
- ✓ Potential increasing political influence on the independence of the National Audit Office.
- ✓ Growing national security challenges.

Cyber security and technological risks

- ✓ Cyber incidents may restrict access to data and pose a risk to their reliability.
- ✓ Large volumes of data pose challenges to data quality and analytical capabilities.

STRATEGIC GOAL

Strengthen the value created by the National Audit Office for the public sector

In pursuit of its vision and the tasks assigned by law, the National Audit Office seeks to have a real and measurable impact on the quality of public sector decisions and long-term government outcomes.

This impact depends on how well the National Audit Office understands the needs of stakeholders and other beneficiaries who use the results of its work, as well as the expectations of the public sector and society. When implementing changes, it is not only the changes themselves that matter, but also the pace at which they are implemented. Therefore, systematic cooperation with stakeholders and the targeted dissemination of the National Audit Office's results are of paramount importance. The institution's activities must be assessed in light of the experience and expectations of stakeholders, as they are the primary users of the products created by the National Audit Office, making decisions of importance to the state and driving progress in the public sector.

In implementing this goal, the National Audit Office will strengthen dialogue with stakeholders, improve the quality of its work and apply data-based indicators that allow conclusions and recommendations to be substantiated more objectively.

In pursuit of this strategic goal, we will assess progress systematically – by analysing stakeholder evaluations and the sustainability of changes, and by measuring the benefits generated by the National Audit Office.

We will pursue our strategic goal by 2030 through the following measures:

we will enhance the effectiveness of the supreme audit institution and the independent fiscal institution by ensuring the consistent and sustainable implementation of changes prompted by audit recommendations and the management of fiscal risks;

by operating efficiently and economically, we will ensure the impeccable quality of our operations and results.

STRATEGIC DIRECTIONS

Greater impact of the Supreme Audit Institution

The impact of public audit is linked to how the recommendations made during the audit are implemented and how they contribute to the improvement of the public sector and the quality of decision-making. The results of the implementation of our insights and recommendations bring benefits to the public sector.

By focusing our activities in this direction, we will strive to ensure that the insights and recommendations we provide promote efficiency in the public sector and create greater value for people and the state – well-founded and relevant solutions that ensure faster change.

To achieve greater impact:

- ✓ We will analyse the recommendations made and refine our impact assessment methodology to ensure that the recommendations we make can create a greater impact for the benefit of the state and society.
- ✓ We will strengthen the monitoring of public sector risks by selecting the audit topics most relevant to the public.
- ✓ We will increase the visibility of the National Audit Office's outputs and outcomes.

Measurement indicator – growth in significant changes driven by the National Audit Office.

Purpose of the indicator - to assess the extent to which the National Audit Office's activities contribute to more efficient public sector management, greater accountability and transparency, and long-term, systemic changes that benefit society and the state.

We will consider the following to be a significant change:

- ✓ improved quality of management processes or services;
- ✓ changes to legislation based on audit or assessment findings;
- ✓ optimised use of state resources, strengthened internal control or financial management;
- ✓ strategic decisions taken (e.g. sectoral reforms, investment priorities) that were influenced by the conclusions or recommendations of the National Audit Office.

Stronger impact of fiscal oversight

Sustainable public finances are linked to responsible fiscal decisions that ensure the state's ability to meet its obligations, use resources efficiently and maintain a manageable level of debt.

In performing our independent fiscal oversight function, we will strive to ensure that the state's fiscal decisions are data-based, that public finances are sustainable in the medium and long term, and that public finance management ensures stable economic growth.

To achieve greater impact of fiscal oversight:

- ✓ we will strengthen human resources and analytical, impact-oriented capabilities;
- ✓ we will expand the scope of analytical outputs produced by the independent fiscal institution;
- ✓ we will increase the visibility, communication and recognition of the independent fiscal institution's opinions.

Measurement indicator – incorporation into decision-making.

Measurement objective – to assess the proportion of the independent fiscal institution's opinions that are incorporated into decision-making.

We will consider the following to be a significant change:

- ✓ an increase in the number of opinions taken into account in decision-making relating to fiscal policy.

Ensuring impeccable quality

The quality of the National Audit Office's work is based on international auditing standards and the principles governing the activities of independent fiscal institutions, ensuring the highest standards of professionalism, reliability and transparency. We will strive to ensure that the management of all activities is based on the principles of economy, efficiency and effectiveness, ensuring the rational use of resources and data-based decision-making. This process will be strengthened by advanced analytical tools, the integration of artificial intelligence and a clear methodology.

By ensuring impeccable quality:

- ✓ we will strengthen auditors' analytical capabilities and expand the use of advanced methods, data analysis and artificial intelligence tools;
- ✓ we will implement innovations, automate processes and improve planning through the use of smart technologies;
- ✓ we will strengthen human resources management, the development of competencies and expertise,
- ✓ we will improve the management of data, information and knowledge.

Performance indicator – an indicator of the quality of performance.

Measurement objective - to assess the quality of the National Audit Office's performance and its compliance with external requirements.

We will consider the following to be an achievement of change:

- ✓ when independent assessments do not identify any significant systemic shortcomings or non-compliances;
- ✓ when the institution's operational and management processes are assessed as meeting high quality and international standards, demonstrating increased maturity;
- ✓ when all products developed by the institution meet the quality requirements set for them.

Measurement indicator – performance efficiency indicator.

Measurement objective - to assess how the institution uses its resources to achieve results.

We will consider the following to be a significant change:

- ✓ when the digital tools developed and used help to increase performance efficiency and reduce the costs of activities carried out;
- ✓ when all resources (financial, human, information and technological) are used efficiently and are directed towards performing core functions;
- ✓ when decisions and the organisation of activities enable results to be achieved by optimising the use of resources, avoiding redundant and duplicative activities, and ensuring a balance between costs and results.

ANNEXES

National Audit Strategy 2030
Annex 1

Principles of Ethical Conduct

Conduct	Recognised when
Independence	
We rely on facts and evidence, and remain objective and impartial	We avoid personal bias We base our decisions on data and analysis We offer realistic, well-founded solutions We adhere to the principles of independence We evaluate information from multiple sources We encourage and support reasoned discussion
We openly identify problems and propose solutions	
We foster critical thinking	
We foster independent thinking and behaviour within the organisation	
We express our opinions boldly	
We are guided by professional expertise, values and integrity	
We maintain professional resilience in the face of influence, politics or pressure	
Professionalism and leadership	
We adhere to ethical and professional standards, even when no one is watching	We deliver high-quality work on time We take the initiative and, through leadership, encourage action and the resolution of challenges We share our knowledge We apply innovative methods and technologies We share our experience through mentoring and consultations
We act boldly and inspire change	
We improve through innovation	
Value for people and the state	
Our work is focused on delivering the greatest benefit to people and the state	We value our impact on society We consider long-term value We encourage dialogue and cooperation We strive for transparency and accountability
We work with stakeholders to bring about change	
We are concerned with the reliability of public finances and the efficiency of the public sector	

National Audit Strategy 2030
Annex 2

Strategic indicators

Indicator	Target	Measurement	Frequency	Target value
Vision indicators				
National indicators for priority areas	Assess the impact of the National Audit Office's activities and outputs on changes in the public sector	Changes in the indicators of the identified priority areas, directly related to the audits and assessments carried out by the National Audit Office and other outputs, are assessed.	Once a year	Taking into account the selected indicators
Public finance indicators	Assess whether public finance indicators (net expenditure, debt, deficit) comply with fiscal discipline rules	The values of indicators related to the sustainability of public finances are assessed. The indicator comprises three dimensions: ✓ change in net expenditure; ✓ general government debt; ✓ general government budget deficit.	Once a year	Established by EU legislation and national commitments
Strategic goal indicators				
Impact generated by the National Audit Office	Assess the extent to which the results of the National Audit Office's activities contribute to the adoption of important decisions	A 3-dimensional index is calculated: ✓ stakeholder survey (benefit) – 40% of the indicator value; ✓ sustainability of changes – 30% of the indicator's value; ✓ value for 1 euro – 30% of the indicator value. Stakeholders (survey): audited entities, non-governmental organisations, the academic community, experts, the Seimas of the Republic of Lithuania, the Government of the Republic of Lithuania, the Office of the President of the Republic of Lithuania. The sustainability of changes covers two aspects – the effectiveness of the change (whether it solved the problem) and its long-term nature (whether the problem recurs, and whether the solutions continue to be applied).	Once a year	New indicator; therefore, the value will be determined following an assessment in 2026.

Indicator	Target	Measurement	Frequency	Target value
		Value for 1 euro – what benefit did the public sector derive from every euro spent on the National Audit Office's activities.		
Strategic direction indicators				
Proportion of significant changes encouraged by the National Audit Office	Assess the extent to which the National Audit Office's activities contribute to more efficient public sector management, greater accountability and transparency, and long-term, systemic changes that benefit society and the state	The proportion of significant changes implemented as a result of audit recommendations is calculated – change indicators achieved. Significant changes – a tangible result that has an impact on the quality of public policy or the activities of an institution, i.e. by implementing the National Audit Office's recommendation: ✓ the quality of management processes or services provided to the public has improved; ✓ legislative amendments have been adopted, based on audit or assessment findings; ✓ the use of public institutions' resources has been optimised, and internal control or financial management has been strengthened; ✓ strategic decisions have been taken (e.g. on sectoral reform, investment priorities) influenced by the National Audit Office's conclusions or proposals.	Twice a year When preparing the report on the implementation of recommendations	Increasing Initial value calculated for 2026
Indicator of involvement in decision-making	Assess the proportion of the independent fiscal institution's opinions incorporated into decision-making	A 2-dimensional indicator is calculated: ✓ the extent to which the independent fiscal institution's opinions are taken into account – 50% of the indicator's value; the frequency with which the independent fiscal institution's opinions are cited in committees – 50% of the indicator's value.	Once a year	New indicator; therefore the value will be determined following a calculation in 2026
Performance quality indicator	Assess the quality of the National Audit Office's performance and compliance with requirements	A 4-dimensional indicator is calculated: ✓ public audit quality index – 30% of the indicator's value; ✓ opinion quality index – 30% of the indicator value; ✓ analytical competence score – 15% of the indicator value; ✓ results of cold reviews – 15% of the indicator value.	Once a year	New indicator; therefore the value will be determined following a calculation in 2026

Indicator	Target	Measurement	Frequency	Target value
Performance efficiency indicator	Assess how the institution uses resources to achieve results	A 3-dimensional indicator is calculated: ✓ scope of performance results – 45% of the indicator's value; ✓ financial management efficiency – 25% of the indicator's value; ✓ level of administrative burden – 15% of the indicator value; ✓ change brought about by innovation – 20% of the indicator value. Scope of performance results – the proportion of products planned to be produced and those actually produced. Covers all core activity products. Financial management efficiency – budget compliance, planning accuracy, rate of utilisation of appropriations. Level of administrative burden – the proportion of time spent on administrative activities compared to core activities. Change brought about by innovation – the tools introduced reduce the amount of manual work, shorten execution times and require fewer resources.	Quarterly	New indicator; therefore, the value will be determined following a calculation in 2026.

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Progress indicators

Indicator	Target	Measurement	Frequency	Target value
Proportion of high-importance recommendations implemented	Assess the implementation of recommendations made by the National Audit Office within the agreed timeframe	The ratio of planned to implemented recommendations is calculated	Once a quarter	Increasing or >50% (at the end of the year)
No non-compliances identified during external evaluations	Assess the compliance of public audits with international standards of supreme audit institutions and the compliance of fiscal institutions' opinions with the minimum standards of the European Union Network of Independent Fiscal Institutions.	Results of external evaluations	Every 5 years	No non-compliance identified
Assessment of the bias in macroeconomic and fiscal indicators (to assess whether the errors calculated by the independent fiscal institution are not biased)	Assess whether the errors are biased	Components: macroeconomic and fiscal indicators, comparison of errors with data from the Ministry of Finance, the Bank of Lithuania and the European Commission	Once a year	New indicator; therefore, the value will be determined following calculations in 2026
Competence index	Assess employees' knowledge and skills required to carry out tasks, taking into account ongoing changes	Joint assessment of manager and employee competence surveys according to specified areas	Once a year	Determined by positions
Engagement Index	Assess how much energy the work provides and how much meaning employees find in it (i.e., how committed they are and how much effort they put in)	Calculated based on a survey prepared and conducted by external providers	Once a year	Monitored

Indicator	Target	Measurement	Frequency	Target value
Digital maturity	Assess the institution's ability to implement digital solutions, apply technologies to improve operations, and make smart use of data and information	Standardised assessment based on the following components: digital strategy and investment, digital/computer literacy, people-centred digitalisation, data management and security, interoperability, green digitalisation	Once a year	≥8
Process management maturity	Assess the institution's ability to manage its activities as an integrated system of processes and to continuously improve process efficiency and the application of innovation	Standardised assessment by component: process efficiency, alignment with strategy, implementation of innovation	Once a year	≥8
Number of mentions in the media	Assess the dissemination of results in the public sphere	Summarise mentions of the National Audit Office and its performance in the media	Once a year	Monitored
Number of citations	Assess expertise and visibility in the public sphere	Summarise citations of the National Audit Office representatives and performance results in the media, documents of other institutions, specialist sector publications and other sources	Once a year	Monitored
Proportion of implemented recommendations to improve the National Audit Office's activities	Assess the extent to which recommendations for improving performance are implemented	Calculate the ratio of planned to implemented recommendations	Once a quarter	≥80 proc.
Proportion of implemented innovations	Assess what proportion of proposed innovative solutions are implemented	The ratio of innovative solutions submitted to those implemented	Twice a year	Monitored
Duration of implementation of innovative solutions	Assess how long it takes to implement the proposed solutions	Calculated implementation duration from proposal submission to implementation for use	Twice a year	Monitored

2026