

“The National Audit Office shall supervise
the lawfulness of the possession and use of
State property and the execution of the
State budget”

Article 134 of the Constitution of the Republic of Lithuania.

National Audit Office Strategy 2025

This is the main planning document for the development of the activities of the National Audit Office, the supreme audit institution, defining the institution’s mission, values, strategic goal and directions for its implementation and indicators.

Mission

We promote progress in the public sector and the changes necessary for society.

Values

- Ethical behaviour — we are honest, objective and impartial, we base cooperation with stakeholders on respect and mutual trust.
- Cooperation — by working together, sharing our accumulated knowledge and experience, we help each other to achieve a common goal.
- Innovation — we are curious and brave in searching, discovering, testing and adapting.
- Professionalism — by using good practice, constantly improving, we provide opinions, conclusions and recommendations only on the basis of the evidence collected.

Strategic goal

The results of our work are used to make country-relevant decisions.

Strategic directions

- I. Results creating positive change for the state and society.
 - Relevant, objectively informed audits and assessments that promote sustainable change in a timely manner.
 - High-quality, revealing the causes of problems, good practice and reaching key stakeholders. We share the results in a comprehensible and attractive way to reach as much of society as possible.
 - We respond in a timely manner to ongoing developments, provide insights through audits and assessments.
- II. Performance leading by example in organisation management.
 - Effective, applicable good governance practices, advanced business management models and methods help us to use the available organisational resources efficiently.
 - Digitalised activities, our daily work is easier with modern operational management tools based on digitalisation, automation and robotics.
 - Harmonious and inclusive working environment that provides for working together comfortably and smartly. Our work environment and work organisation are environmentally friendly.
- III. Team is professional, collaborating openly and ethically.
 - Competent professional community, knowledge we need today and in the future is brought together by investing

in the professional competencies of the team.

- Sharing the accumulated experience, knowledge and skills.
- Creating a work culture based on openness, trust, respect and equal opportunities.

Remit

The remit of the National Audit Office is laid down in Article 7 of the Law on National Audit Office. In carrying out the functions assigned to us, we carry out public audit, monitor budgetary policies and perform other activities.

I. What do we do?

- Public audits – we assess the accountability, efficiency and effectiveness of the activities of public sector entities.
- European Union investments audits – we assess the management and control system created for the implementation of the 2014-2020 Operational Programme for the European Union Funds investments and eligibility of expenditure declared to the European Commission.
- Monitoring of budgetary policies – we assess compliance with the rules on fiscal discipline applicable to members of the Economic and Monetary Union in Lithuania and fulfilment of the tasks set out in the legislation.
- Assessments – we summarise information from public audits carried out in a particular area of the public sector and reveal the current state of the public sector.

II. Priority directions of activity

We have chosen priority directions for activities in areas where, according to our assessment, sustainable change is needed most now, and the results of our audits and assessments would be relevant and used to make country-relevant decisions.

1. Sustainable government finances:
 - 1.1. Fiscal policy and public debt management;
 - 1.2. Strategic management and return on public investment;
 - 1.3. Measures to stimulate the economy.
2. Effective public administration:
 - 2.1. Evidence-based management;
 - 2.2. Efficient management and supervision processes, quality services;
 - 2.3. Innovation and technological progress;
 - 2.4. Reliable critical infrastructure.
3. Safe and advanced society:
 - 3.1. Safe environment and healthy society;
 - 3.2. Social stability, reduction of social exclusion and poverty;
 - 3.3. Human rights, equality, e-inclusion (services);
 - 3.4. Education, skills and employment.

Indicators

The achievement of the strategic goal shall be measured by the following indicators:

Results	Creating positive change for the state and society
Indicator	R1. Index of relevance
Description	The indicator is intended to measure the relevance of the audits and assessments carried out, the response to the changing situation and the ability to cover the most relevant topics of the public sector and society.
Measurement periodicity	Twice a year
Indicator	R2. Impact of the activities of the National Audit Office and its audits (part of changes that have taken place)

Aim	The indicator is intended to measure the positive changes in the public sector and their positive impact on public welfare achieved through the activities of the National Audit Office.
Measurement periodicity	Once a month
Indicator	R3. Performance Quality Index
Aim	The indicator is intended to measure the quality and compliance of the activities carried out to the set requirements and the expectations of interested parties.
Measurement periodicity	Once a year
Indicator	R4. Duration of audits and assessments
Aim	The indicator is intended to measure the timeliness of the presented results.
Measurement periodicity	Once a month
Performance	Leading by example in organisation management
Indicator	P1. Maturity of the process management in the institution
Aim	The indicator is intended to measure the ability of processes to ensure the achievement of the institution's objectives.
Measurement periodicity	Once a year
Indicator	P2. Digital maturity
Aim	The indicator is intended to measure the institution's ability to use data and information in an advanced way.
Measurement periodicity	Once a year
Indicator	P3. Satisfaction with working conditions
Aim	The indicator is intended to measure employee satisfaction with psychological, social, technological and physical working conditions, including ensuring equal opportunities.
Measurement periodicity	Once a year
Team	Professional, collaborating openly and ethically
Indicator	T1. Index of competences
Aim	Indicator is intended to measure the knowledge, skills and values of the institution's staff necessary for the achievement of the tasks and taking into account the changes being made.
Measurement periodicity	Once a year
Indicator	T2. Expertise Score
Aim	Indicator is intended to measure the institution's active representation in other Lithuanian and other countries' institutions, organisations, in providing opinions, involvement in peer reviews
Measurement periodicity	Once a quarter

The strategy is prepared taking into consideration external evaluations carried out by international external experts, the results of self-assessments, the principles set out in the professional pronouncements of INTOSAI (International Organisation of Supreme Audit Institutions) and the standards of independent fiscal institutions adopted by the European Union Network of Independent Fiscal Institutions.