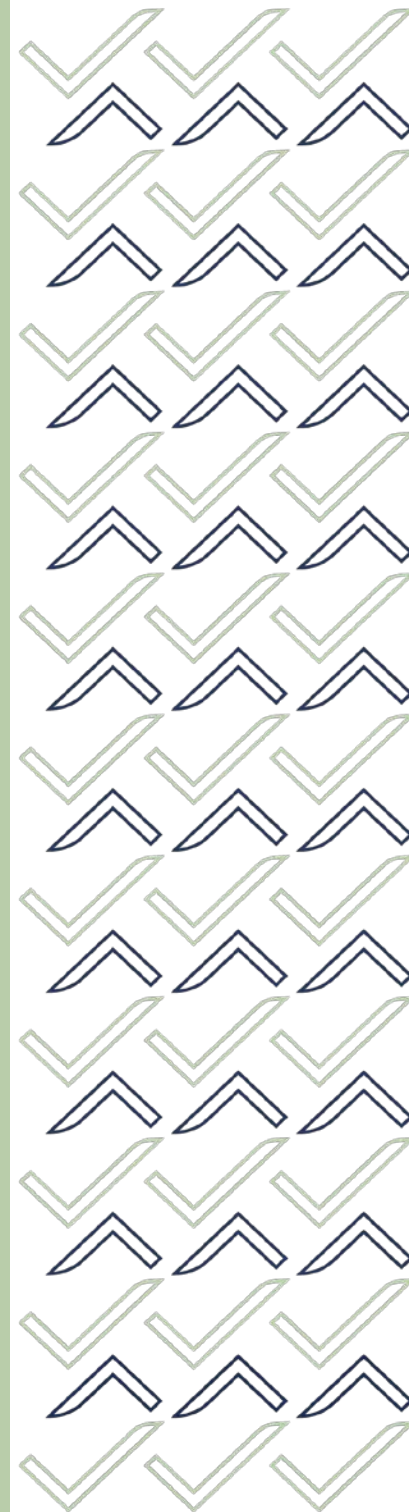


# REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS

## SUMMARY

02 September 2025

No RAE-5





## A WORD FROM THE AUDITOR GENERAL

The recommendations of public audits aim to resolve the problems identified during the audit, eliminate deficiencies, improve the performance of audited entities, and promote positive changes in the public sector. We follow the principle that a recommendation is considered implemented when, after the implementation of its measures, the problems and inconsistencies identified during the audit are eliminated and the planned change is achieved. We analyze the information received from the audited entity to determine whether the measures of the recommendations have been implemented on time and as planned in the recommendation implementation plan. We cooperate consistently with interested parties to ensure that the implementation of recommendations is rapid and effective. Audited entities must responsibly implement the measures agreed upon to implement the recommendations in order to achieve significant changes. We believe that the parliamentary scrutiny measures carried out by the Seimas would contribute to significant changes in the public sector, and we hope that the implementation of recommendations will accelerate in the future and the progress achieved will contribute to positive changes in public administration and society.

In this report, we review the status of implementation of recommendations made and monitored in public audit reports for 2017–2025 and the results of their implementation from 1 March 2025 to 1 September 2025. We have established that progress has been made, and positive changes are visible, but they are insufficient – 64 recommendations are delayed, accounting for 22% of all monitored recommendations, with approximately one in five recommendations delayed. Of the 64 recommendations that are delayed, 25 are particularly significant – of high importance (6 of the 25 recommendations have been implemented, but we are still waiting for data to assess the change).

**Having assessed the results of the implementation of the recommendations over the past six months, we have identified the following key significant changes:**

- ✓ With the creation of additional pre-pre-school education places and the upgrading of existing ones, more children from socially disadvantaged families have started to receive compulsory pre-school education – from 66 (in 2019) to 793 (in 2025), i.e. almost 300 more children than planned. This contributes to reducing social exclusion and differences in pupils' achievements;
- ✓ A uniform procedure for notarial acts has been established for elders, ensuring that services are provided uniformly and with high quality throughout Lithuania. This helps to avoid different practices and errors and provides residents with a clearer and more convenient procedure for notarial services.

**Over the next six months, the following actions must be taken to achieve fundamental change: the next**

- ✓ revise legislation on the assessment and compensation of environmental damage to ensure adequate assessment of environmental damage and restoration of the damaged environment;
- ✓ take decisions on the safe decommissioning of the power plant and possible additional sources of funding to ensure that, when the Ignalina Nuclear Power Plant is closed, radioactive waste is safely managed, does not pose a threat to the environment, people, and does not create an additional financial burden for Lithuania in the future;
- ✓ take decisions on strengthening the role of the Regional Development Programme manager in order to achieve better coordination between the institutions participating in the programme and more effective implementation;
- ✓ make decisions on the need to reserve territories for the Klaipėda Seaport.

In order to promote important changes in the public sector, we submit this report to: the Committees of the Seimas of the Republic of Lithuania, the Commissions for Anti-Corruption, Parliamentary Control of Criminal Intelligence, Energy and Sustainable Development, Youth and Sports Affairs, Maritime Affairs, Rights of Persons with Disabilities, Suicide and Violence Prevention, and Addiction Prevention, the Office of the President of the Republic of Lithuania, the Government of the Republic of Lithuania, ministries, the Prosecutor General's Office, the State Data Agency, the Competition Council, the State Tax Inspectorate, the Public Procurement Service, the Special Investigation Service, the Financial Crime Investigation Service, the Faculty of Economics of Vilnius University, the Association of Municipal Controllers, the Association of Internal Auditors, the Lithuanian Chamber of Auditors, the Lithuanian Confederation of Employers, the Lithuanian Business Confederation, the Lithuanian Confederation of Industrialists, and the Investors Forum association.

The report also provides information on draft laws submitted to the Seimas that were prepared in response to audit recommendations. The annex to the report (Excel workbook) contains statistical and other information on the recommendations reviewed in this report. The implementation of public audit recommendations is monitored on an ongoing basis, and relevant information on their implementation is published on the [website](#) of the National Audit Office.

Auditor General Irena Segalovičienė

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The report was prepared based on public audit reports, information provided by audited entities, and information collected by other means. The report was prepared using the ARIS audit results information website created by the National Audit Office for institutions implementing the recommendations made in the public audits.

# STATUS OF THE IMPLEMENTATION OF RECOMMENDATIONS (BETWEEN 01-03-2025 TO 01-09-2025)

## Significant changes that have taken place

### Increasing accessibility of pre-school education

Following the renovation of pre-school education institutions, more children from socially disadvantaged families began to receive compulsory pre-school education – from 66 children in 2019 to 793 children in 2025.

*(recommendation to the Ministry of Education, Science and Sport)*

### Improving the quality and accessibility of notary services throughout the country

Following the assessment of the needs for notarial acts performed by elders and the establishment of a uniform procedure for them, which helps to avoid differences in practice and errors, notarial services have become more transparent and of better quality for residents.

*(recommendation of the Government)*

## Indicators of change assessed

18

assessed changes

17 ▶

change occurred

1 ▶

change occurred in part

## Significant changes expected

### Effective regional development

Take decisions on strengthening the role of the Regional Development Programme manager in order to achieve better coordination between the institutions participating in the programme and more effective implementation.

*(recommendation to the Ministry of the Interior, implementation date – 2025)*

### Sustainable development of Klaipėda Seaport

Assess the need for reserve areas in the port and, taking into account the possibilities for using these areas, make decisions on their necessity.

*(recommendation to the Klaipėda Seaport Authority, implementation date – 2024)*

### Necessary funding secured for the construction of a waste storage facility at the Ignalina Nuclear Power Plant

Assess possible additional sources of funding for the construction of a deep repository in order to accumulate the necessary amount of money, propose an optimized financing model and a procedure for its review.

*(recommendation to the Government, implementation date – 2024)*

### Ensuring assessment and compensation for environmental damage

Revise legislation governing the identification, assessment, compensation, and restoration of environmental damage.

*(recommendation to the Ministry of Environment, implementation date – 2023)*

## Indicators of change assessed


17 ▶

change occurred

-  2 Management of public-private partnership projects
-  1 Developing police officer qualifications
-  1 Preparedness for emergencies
-  1 Quality of services provided by notaries
-  1 Accessibility of pre-school education
-  2 Preparation of an official statistics programme
-  1 Municipal real estate management
-  3 State Food and Veterinary Control
-  4 Activities of the Ministry of Agriculture

1 ▶

change occurred in part

-  1 Activities of the Ministry of Agriculture

## 1. CHANGES AND TRENDS IN THE IMPLEMENTATION OF RECOMMENDATIONS (PERIOD FROM 1 MARCH 2025 TO 1 SEPTEMBER 2025)

In the public sector areas (8 out of 16), 26 recommendations were implemented, of which 4 were of high importance (1 of which was partially implemented), 2 recommendations were implemented on time, and 2 were delayed.

The final values of the change indicators for the implementation of 18 recommendations were assessed: change occurred in the values of 17 assessed indicators, and 1 change occurred partially. By 1 September 2025, it is planned that a further 64 change indicators will be assessed, but their monitoring is continuing due to delays in the implementation of measures or pending data to assess the change.

There are delays in implementing 64 recommendations, which accounts for 22% of all monitored recommendations. Of the 64 recommendations that are delayed, 25 are particularly significant – of high importance (6 of the 25 recommendations have been implemented, but we are still waiting for data to assess the change). The delay in implementing high-importance recommendations that the audited entities have failed to implement within the agreed time frame ranges from 2 to 68 months.

### **Entities most often indicate the following reasons for delays in implementing recommendations:**

- ✓ The drafting, coordination, and implementation of legislation often takes longer than anticipated.
- ✓ The development and modernization of IT systems is often hampered by protracted public procurement procedures (e.g., the development of the Social Support for Families Information System is already 32 months behind schedule, and the upgrade of the software for the General Assistance Center Information System is 11 months behind schedule).
- ✓ Staff turnover and shortage of specialists;
- ✓ Complex legal regulations (e.g., when transferring real estate, the refusal of the SE *Turto bankas* to take over the property, lack of financial and human resources, the need to perform property valuations, etc.).
- ✓ The deadlines for the entry into force of legislation are set later than the deadlines for the implementation of the recommendations themselves (e.g., audit *Is it ensured that the functions delegated to bailiffs and notaries were performed effectively, 2020*).

We also note that, in accordance with the law, the SE *Turto bankas* prepares a report on the management, use, and disposal of state property by June 1 each year and submits it to the Ministry of Finance, which must submit the report to the Government by July 1. However, the ministry is late every year and only submits the report at the end of the year. The delay is due to inaccurate or late data submitted to the State Property Information Search System (VTIPS), which requires additional time for verification. Accurate and comprehensive data on managed assets enable real estate managers to make informed decisions on their effective use, ensuring maximum benefit to society.

<b>74</b> audits monitored	<b>26</b> recommendations implemented, of which <b>4</b> are of high importance	<b>286</b> monitored recommendations, of which:				<b>18</b> final values of the assessed change indicators, of which:		
		<b>222</b> term not expired, of which <b>89</b> are of high importance	<b>64</b> delayed, of which <b>25</b> are of high importance			<b>17</b> change occurred	<b>1</b> change occurred in part	<b>0</b> no change occurred

**Table 1.** Changes in the implementation of recommendations by area of public sector activity, units.

Area of public sector activity	Audits monitored 01-09-2025	Recommendations implemented between 01-03-2025–01-09-2025		Assessment of final values of change indicators for the period between 01-03-2025 and 01-09-2025						
	In total	In total	of high importance					change occurred	change occurred in part	no change occurred
1. Environment, forests, climate change and land management	4	1	1					-	-	-
2. Economic competitiveness	4	2	-					2	-	-
3. Energy	3	-	-					-	-	-
4. European Union investments	-	8	-					-	-	-
5. Information resources management	6	-	-					-	-	-
6. Social security and employment	5	-	-					-	-	-
7. Healthcare	4	-	-					-	-	-
8. Education, science, and sport	4	2	1					1	-	-
9. Justice	4	4	2					1	-	-
10. Transport and communications	3	-	-					-	-	-
11. Foreign policy	1	-	-					-	-	-
12. National security and defense	4	-	-					-	-	-
13. Public security	4	1	-					3	-	-
14. Public governance	2	-	-					-	-	-
15. Public finances and official statistics	24	4	-					3	-	-
16. Agriculture and food, rural development, fisheries, and veterinary medicine	2	4	-					7	1	-
In total:	74	26	4					17	1	-

More information on the results of the implementation of the recommendations is available at [www.valstybeskontrolė.lt/LT/AtviriDuomenys](http://www.valstybeskontrolė.lt/LT/AtviriDuomenys).

## 2. OVERVIEW OF THE IMPLEMENTATION OF RECOMMENDATIONS AND CHANGE INDICATORS (BETWEEN 01-03-2025 AND 01-09-2025)

Having assessed the results of the implementation of the recommendations over the past six months, we have identified the changes that have been achieved and those that are expected in the near future.

### 2.1. CHANGES ACHIEVED

#### Key changes that have taken place:

- ✓ Accessibility of pre-school education is being increased, especially for children from socially disadvantaged families. Educational institutions have been modernized, equipment for teachers' workplaces has been purchased, pre-school and pre-primary education places have been created and renovated, and the number of children from socially vulnerable families attending pre-school education programmes has increased from 66 (in 2019) to 793 (in 2025), exceeding the target by almost 300 children.
- ✓ The need for notarial acts performed by elders has been assessed and description of the procedure has been approved, which establishes uniform requirements for notarial acts performed by elders. This ensures a clearer procedure for residents and helps to avoid differences in practice and errors when elders perform notarial acts.
- ✓ IT system interfaces have been created that allow the data collected and systematized by institutions to be used for state environmental control.

#### Other positive changes that have taken place:

- ✓ Strengthening public and institutional confidence in the transparency and clarity of data in the official statistics program programme. All information about statistical surveys conducted under the official statistics programme is published on the Official Statistics Portal, and about 96% of statistical indicators have metadata descriptions that help users conveniently find the data they need and understand the changes that have been made so that they can use the statistical information properly.
- ✓ More accurate municipal data on state-owned real estate managed under a trust agreement. The municipality of Skuodas transferred three unusable (unfit for use) real estate properties to the SE Turto bankas for demolition and liquidation. This implemented the last recommendation to municipalities regarding state-owned real estate that municipalities did not know had been assigned to them but had not yet been transferred to their ownership. Eight municipalities inventoried and made decisions on 48 real estate properties (3,980 sq. m): 20 properties (1,387 sq. m) were recorded, 28 properties (2,593 sq. m) were recognized as unsuitable (unusable) and written off, and the real estate register data was updated. Accurate and comprehensive data on managed property allows real estate managers to make informed decisions on its effective use, ensuring maximum benefit to society.
- ✓ The competencies of police officers are being strengthened. There has been an increase in practical training and conditions have been created for regular participation in such training, allowing training topics to be selected according to the functions performed. Between 2020 and 2025, the proportion of police officers satisfied with their professional development increased from 59% to 75%.
- ✓ Preparedness for emergencies is being strengthened. The institution responsible for reviewing the National Emergency Management Plan (the National Crisis Management Centre) has been designated, and the procedure for preparing and updating the plan and the review process have been regulated.
- ✓ Management of public-private partnership projects is being improved. The Ministry of Health has approved concession management rules for the development of Santariškės sites, while Kaunas City Municipality has updated its concession supervision procedure, specifying the actions to be taken by those responsible for the project. This will allow for better supervision of projects and ensure that residents receive high-quality services in a timely manner once the projects are implemented.
- ✓ Organisation and implementation of food and veterinary control is being strengthened. The State Food and Veterinary Service publishes draft control questionnaires, involves business representatives and associations in their coordination, and sends information about approved questionnaires to business associations so that economic operators can familiarise themselves with the requirements.

- ✓ Administrative burden is being reduced. The Ministry of Agriculture, in improving the management of the administrative burden caused by support measures, has defined the process for assessing the administrative burden of support measures and established indicators for assessing the administrative burden.

## 2.2. EXPECTED CHANGES

### Significant changes expected in the near future:

- ✓ Finish updating the laws that cover the identification, assessment, and compensation of environmental damage, as well as the restoration of damaged environments, so that the damage done to the environment and its resources can be properly assessed.
- ✓ Make decisions on the safe decommissioning of the Ignalina Nuclear Power Plant and possible additional sources of funding for the construction of a deep repository.
- ✓ Define the role and powers of the chief epidemiologist during emergencies in legislation to ensure more effective pandemic management. Update the Emergency Management Information System (ESVIS) to enable more effective monitoring of institutions' preparedness for emergencies, data exchange, and management of medical supplies to meet the increased needs of healthcare institutions during emergencies. Collect data on specialist training and competencies on the Competence Platform so that specialists can be quickly recruited or trained when needed.
- ✓ Complete the project "Development of Electronic Services for the Social Support for Families Information System" to ensure the submission of applications for social support, the creation of personal files, and access to missing registers or information systems. Once the project is completed, municipalities will be able to apply a integrated social support model and ensure that these services are available to all persons in need.
- ✓ Implement the State Tax Inspectorate's project "One-stop shop for paying obligations to the state," which will fundamentally change the processes of state debt administration and collection: modernize the Bailiffs' Information System, the Tax Accounting Information System, and the integration interface between these systems. This will reduce the administrative and financial burden on residents due to enforced debt collection.
- ✓ Take decisions on strengthening the role of the Regional Development Programme manager in order to achieve better coordination between the institutions participating in the programme and more effective implementation.
- ✓ Develop an effective state real estate management system in order to optimize the volume of state real estate in all areas, solve management problems, and reduce maintenance costs.
- ✓ In order to ensure accountability at all levels of the public sector, supplement the national set of annual accounts with data on the implementation of the consolidated budget.
- ✓ Provide the National Development Bank with the legal right to temporarily use free funds from funds of funds for other financial instruments in order to manage resources more flexibly, respond more quickly to market changes, and contribute to economic growth.
- ✓ Establish clear criteria for assessing potential risks in the country and plan actions to manage all potential threats so that institutions are prepared for emergencies – they know what risks may arise in their area of responsibility and are ready to manage them.
- ✓ Make decisions on the necessity of reserve territories for the Klaipėda Seaport.
- ✓ When supervising economic operators, the State Veterinary and Food Service to ensure that inspections are targeted at the economic operators posing the highest risk, to update their risk assessment documents, and to plan and allocate human resources in an optimal manner.