



THE PREREQUISITES OF INDEPENDENCE

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NATIONAL AUDIT OFFICE OF LITHUANIA

SUPREME AUDIT INSTITUTION





CONSTITUTION /CHAPTER XII/ STATE CONTROL

Article 133

The system and powers of the State Control shall be established by law
The State Control shall be headed by the State Controller who shall be appointed for a five-year term by the Seimas upon the submission of the President of the Republic

When taking office, the State Controller shall take an oath. The oath shall be established by law

Article 134

The State Control shall supervise the lawfulness of the possession and use of State property and the execution of the State Budget
The State Controller shall submit to the Seimas a conclusion on the report on the annual execution of the budget

The main goals of the State Control shall be as follows:

- 1) to supervise the lawfulness and effectiveness of the management and use of the State property and execution of the State budget
- 2) to promote positive and effective public audit impact on public finance management and control system and on public management oriented towards results and public needs

The NAOL is the supreme audit institution **accountable to parliament**

INTOSAI Mexico Declaration on Independence (2007)

the relationship between the supreme audit institution and parliament shall be laid down in the Constitution according to the conditions and requirements of each country

http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_l?p_id=455230

(link to the text of the Law on National Audit Office)

Auditor General is the head of the NAOL

The Council of the NAOL

shall be an advisory body to the Auditor General that considers the main issues of the NAOL activities and service with the NAOL

The NAOL meets the basic requirements of organizational independence

audit mandate, the main goals of the NAOL and the accountability to legislative are stipulated clearly and in legally defined manner

Law on the Adjustment of Public and Private Interests in the Civil Service

The purpose

adjustment of private interests of persons employed in the civil service and public interests of the community, ensuring that holders of public office make decisions solely in terms of the public interests, securing the impartiality of the decisions being taken and preventing the emergence and spread of corruption in the civil service

https://www.vtek.lt/vtek/index.php?option=com_content&view=article&id=584&Itemid=58

(link to the text of Law on the Adjustment of Public and Private Interests in the Civil Service Law)

The higher standarts
of performance and accountability applied to the
Heads of the Supreme Audit Institution?

The requirements for the staff of the NAOL
regarding the adjustment of private and public interests
are sufficient detailed in law to be assessed as
adequate tools for avoiding conflicts of interest

Auditor General shall be **appointed** for a 5 year term of office by **the Seimas** on the **recommendation of the President of the Republic**

Deputy Auditors General shall be **appointed** to the office for a 5 year term by **the President of the Republic** on the **recommendation of the Auditor General**

CONCLUSIONS

Organizational and personal / administrative independence allows the NAOL

- to promote the efficiency, accountability and transparency of public administration
- to seek the main goal that public resources (funds and property) are obtained and managed effectively and efficiently