

**REPUBLIC OF LITHUANIA**  
**LAW ON NATIONAL AUDIT OFFICE**

30 May 1995 No I-907

Vilnius

(As last amended on 6 November 2014 – No XII-1291)

**CHAPTER I**  
**GENERAL PROVISIONS**

**Article 1. Purpose of the Law**

This Law shall regulate the activities of the National Audit Office of the Republic of Lithuania (hereinafter referred to as the "National Audit Office") and legal relations of the service in the National Audit Office.

**Article 2. Definitions**

1. **Audited entity** means an institution, establishment, undertaking, organisation, and other legal entity which is subject to public audit by the National Audit Office.

2. **Budget policy monitoring** means monitoring of compliance with the rules and fulfilment of the tasks set out in the Constitutional Law of the Republic of Lithuania on the Implementation of the Fiscal Treaty, preparation, submission to the Seimas of the opinions referred to in Article 9(6) of this Law and communication to the public of these opinions.

3. **Financial (regularity) audit** means the evaluation of the data of sets of financial statements and reports on implementation of the budget, sets of annual consolidated statements, a national set of statements and reports and/or other statements of an audited entity, the assessment of legality of the management, use and disposal of the State funds and property, and the assessment of their use for the purposes set by laws as well as the giving of an independent opinion.

4. **National Audit Office** means an institution performing public audit and carrying out budget policy monitoring.

5. **Public audit report** means a public audit document drawn up by an officer of the National Audit Office in which the scope and results of the completed public audit are presented.

6. **Public audit opinion** means a public audit document drawn up by an officer of the National Audit Office which, upon the performance of a financial (regularity) audit, contains an opinion on the data of sets of financial statements and reports on implementation of the budget, sets of annual consolidated statements, a national set of statements and reports and other statements of an audited entity as well as on the legality of the management, use and disposal of the State funds and property, and their use for the purposes set by law.

7. **Public Auditing Requirements** means the entirety of rules, principles and procedures in all material cases conforming to international and national auditing standards and setting the way how the audit should be carried out.

8. **Public audit** means an audit performed at entities audited by the National Audit Office in accordance with the Public Auditing Requirements.

9. **Performance audit** means evaluation of the economy, efficiency, and effectiveness of the public and internal administration activities of the audited entity.

10. Other terms used in this Law shall be understood in accordance with the definitions contained in the Constitutional Law of the Republic of Lithuania on the Implementation of the Fiscal Treaty (hereinafter: the ‘Constitutional Law on the Implementation of the Fiscal Treaty’), the Law of the Republic of Lithuania on Fiscal Discipline and the Law of the Republic of Lithuania on the Budget Structure.”

### **Article 3. Legal Status of the National Audit Office**

1. The National Audit Office shall be a supreme public audit institution, accountable to the Seimas.

2. The National Audit Office shall be a legal entity having a bank account, a seal with the national emblem and an inscription "Republic of Lithuania. National Audit Office", its symbols and insignia.

3. The registered office of the National Audit Office shall be in Vilnius – the capital of the Republic of Lithuania.

### **Article 4. Main Goals of the National Audit Office**

The main goals of the National Audit Office 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;

3) to perform the functions of the budget policy monitoring authority.

**Article 5. Legal Basis and Principles of the Activities of the National Audit Office**

1. The activities of the National Audit Office shall be governed by the Constitution of the Republic of Lithuania, this Law and other laws, international agreements, public audit standards, and other legal acts.

2. Activities of the National Audit Office shall be based on principles of independence, lawfulness, publicity, neutrality, and professionalism.

**CHAPTER II****STRUCTURE OF THE NATIONAL AUDIT OFFICE, FINANCING AND AUDIT****Article 6. Structure of the National Audit Office**

1. Auditor General shall be the head of the National Audit Office.

2. The structure of the National Audit Office shall comprise departments, divisions and/or other services necessary for performing the functions of public audit and the budget policy monitoring authority. Taking into consideration the established objectives of the National Audit Office, strategic plans or annual plans and the approved number of positions of civil servants and employees working under employment contracts, a department may have divisions. The Auditor General shall establish and approve the names and composition of the organisational units of the National Audit Office and the regulations of activities thereof.

**Article 7. Council of the National Audit Office**

1. The Council of the National Audit Office shall be an advisory body to the Auditor General that considers the main issues of the National Audit Office activities and service with the National Audit Office.

2. The Auditor General shall define the number of members of the Council, its composition, as well as the competence and work procedure of the Council.

3. The operation of the Council shall be organised according to the annual working plans.

**Article 8. Procedures for Financing and Auditing the National Audit Office**

1. The National Audit Office shall be financed from the State budget.

2. The Seimas shall fix and allocate the amount of appropriations for the National Audit Office budget.

3. Expenditure related to representation of the National Audit Office inside the country and abroad may be financed by establishing the Fund of the Auditor General, which would be

allocated thrice the amount of a last announced average monthly wage of the national economy, without enhancing the general representation funds fixed for the National Audit Office. The Government shall lay down the procedure for using these funds.

4. Financial audit of the National Audit Office shall be performed by an audit body appointed by the resolution of the Seimas.

5. Internal audit of the National Audit Office shall be carried out by internal audit service established within the National Audit Office.

### **CHAPTER III**

#### **COMPETENCE OF THE NATIONAL AUDIT OFFICE AND THE OFFICERS**

##### **Article 9. Competence of the National Audit Office**

1. While supervising the lawfulness and effectiveness of the management and use of the State property and the implementation of the State budget, the National Audit Office shall carry out audit of:

- 1) State budget implementation;
- 2) use of State funds;
- 3) management, use and disposal of the State property;
- 4) implementation of the budget of the State Social Insurance Fund;
- 5) implementation of the budget of the Compulsory Health Insurance Fund;
- 6) use by respective fund management institutions and beneficiaries of funds of the European Union allocated to the Republic of Lithuania and implementation of programmes in which Lithuania participates.

2. The National Audit Office shall carry out audit of the use of State budget funds allocated to municipal budgets. The National Audit Office shall perform audit of the implementation of municipal budgets and the management, use and disposal of municipal property in accordance with the scope of public audit as defined in Article 14 of this Law.

3. The National Audit Office shall annually submit to the Seimas:

- 1) opinion and the audit report on the set of consolidated statements of the State;
- 2) opinion and the audit report on the set of consolidated statements of the Compulsory Health Insurance Fund;
- 3) opinion and the audit report on the set of consolidated statements of the State Social Insurance Fund;
- 4) opinion and the audit report on the sets of statements of state monetary funds the estimates of which are approved by the Seimas;

5) opinion and the audit report on the national set of financial statements which includes the public debt report;

6) annual report of the National Audit Office.

4. In a manner prescribed by international treaties of the Republic of Lithuania and other legal acts, the National Audit Office shall carry out audits of the European Union financial assistance allocated to the Republic of Lithuania and shall submit records of these audits to the appropriate institutions.

5. The National Audit Office shall develop audit methodologies for municipal controllers (municipal control and audit services) and carry out external review of the audit performed by municipal controllers (municipal control and audit services) in a manner established by the Auditor General.

6. When performing the functions of the budget policy monitoring authority set out in the Constitutional Law on the Implementation of the Fiscal Treaty, the National Audit Office shall submit to the Seimas:

1) within 30 working days after the Government or its authorised institution submits to the Seimas a report on the fulfilment of the structural impetus target for the previous year and on the structural general government balance indicator for the previous year, an opinion on the validity of the reasons for failure to implement the structural impetus target for the previous year and the eligibility of measures to implement this target;

2) within 20 working days after the Government submits to the Seimas a Draft Law of the Republic of Lithuania on the Approval of Financial Indicators of the State Budget and Municipal Budgets for a Given Year (an amendment to it), an opinion on the structural impetus target set out by the Draft Law of the Republic of Lithuania on the Approval of Financial Indicators of the State Budget and Municipal Budgets for a Given Year and on the need for additional measures (in monetary terms) to implement this target;

3) within 7 working days from making the economic development scenario publicly available by the Government or an institution authorised by it, an opinion on its approval;

4) within 7 working days from making the economic development scenario publicly available by the Government or an institution authorised by it, an opinion on the correspondence between the current or foreseeable situation and the concept of extraordinary event in accordance with the provisions laid down in Council Regulation (EC) No 1466/97;

5) within 15 working days after the Government submits the proposal on the structural impetus targets and the guidelines on measures to fulfil these targets, an opinion on the compliance of the structural impetus targets and the guidelines on measures to fulfil these targets proposed by the Government to the Seimas for approval with the requirements for the medium-

term target achievement time limits laid down in the Constitutional Law of the Republic of Lithuania on the Implementation of the Fiscal Treaty.

### **Article 10. Competence of the Auditor General**

Auditor General shall:

- 1) head the activities of the National Audit Office;
- 2) represent the National Audit Office at State government and administration institutions, in court, and international organisations;
- 3) establish and approve the structure of the National Audit Office, the list of positions, and job descriptions;
- 4) in a manner prescribed by legal acts, employ and dismiss officers and other public servants of the National Audit Office;
- 5) propose candidates for the posts of deputies of the Auditor General and make proposals for their dismissal to the President of the Republic;
- 6) present to the Seimas the Annual Report of the National Audit Office and opinions specified in paragraph 3 of Article 9 of this Law;
- 7) no later than within 5 working days from processing public audit documents, submit performance audit reports and financial (regularity) audit reports and opinions to the Seimas Audit Committee, when National Audit Office officers issue qualified or adverse opinion, or disclaimer of opinion on financial accounts;
- 8) be entitled to attend plenary sittings of the Seimas and present his views when issues related to the activities of the National Audit Office are being considered;
- 9) be entitled to make proposals for the improvement of legal acts to the Seimas, President of the Republic or the Government;
- 10) attend Government sittings;
- 11) be entitled to give a separate opinion on resolutions of the Government. He shall inform the Seimas and the Government about this opinion within 3 working days after the Government sitting.

### **Article 11. Competence of Deputy Auditors General and Heads of Audit Units**

1. Competence of Deputy Auditors General and heads of audit units shall be established by the Auditor General.
2. In the absence of the Auditor General, a Deputy Auditor General, acting for the Auditor General according to the procedure laid down by law, shall organise the activities of the

National Audit Office, however, without the powers specified in paragraph 5 of Article 10 of this Law.

#### **Article 12. Rights and Responsibility of the Officers of the National Audit Office**

1. The officers of the National Audit Office performing the public audit shall be entitled: to independently choose audit procedures; to acquire documents and information that are necessary to perform the audit; to carry out control measurements, inventory of material valuables or to examine property of the audited entity in other ways, as well as to perform other necessary actions; to get necessary explanations in writing from employees of the audited entity; to draw up statements on the administrative violation of law; to get via electronic communications the data and information necessary for public audit from State authorities and municipal institutions, state cadastres, classificators, and registry processors; to receive conclusions on the submitted audit documents from agencies of expert examination; to use experts of appropriate fields and audit companies when carrying out specific audits.

2. When performing the public audit, the officers of the National Audit Office shall be responsible for the fulfilment of Public Auditing Requirements, conformity with the Code of Institutional Ethics of National Audit Office Officers or delivery of misleading data.

### **CHAPTER IV PUBLIC AUDIT**

#### **Article 13. Types of Public Audit**

1. The National Audit Office shall carry out financial (regularity) and performance audit.
2. Public audit shall be carried out according to the Public Auditing Requirements approved by the Auditor General.
3. Public Auditing Requirements shall be published in the Register of Legal Acts.

#### **Article 14. Scope of Public Audit**

1. In order to efficiently perform its functions, the National Audit Office shall establish a scope of the public audit. The National Audit Office shall annually establish the scope of the public audit in Public Audit programmes. These programmes shall be confirmed by the Auditor General, upon having assessed recommendations given by the Seimas Audit Committee.

2. Public audit shall be performed at:

- 1) the State, state institutions and establishments;
- 2) municipalities, municipal establishments and institutions and their monetary funds;

- 3) state monetary and taxes funds;
- 4) undertakings of all types in which the shares owned by the State or municipality grant at least ½ of votes;
- 5) undertakings and other legal entities, to which a State or municipal institution has allocated funds or transferred property.

3. The National Audit Office shall also carry out public audit of execution of the State budget, the budget of the State Social Insurance Fund, and the budget of the Compulsory Health Insurance Fund.

4. The National Audit Office may carry out performance audit of the Bank of Lithuania, with the exception of the fulfilment of the tasks of the European System of Central Banks and the Eurosystem, without violating the activities of the audit firm chosen by the Bank of Lithuania. The National Audit Office shall take into consideration the independency of the Bank of Lithuania and shall not give instructions to the Bank of Lithuania, the Board of the Bank of Lithuania, its members in their performance of the functions related to the fulfilment of the tasks of the European System of Central Banks and the Eurosystem.

**Version of paragraph 4 from the date on which the Council of the European Union abrogates the derogation of the Republic of Lithuania according to the procedure laid down the first sentence of paragraph 1 and the first indent of paragraph 2 of Article 140 of the Treaty on the Functioning of the European Union:**

4. The National Audit Office may carry out performance audit of the Bank of Lithuania, with the exception of the fulfilment of the tasks of the European System of Central Banks and the Eurosystem, without violating the activities of the independent external auditors of the Bank of Lithuania. The National Audit Office shall take into consideration the independency of the Bank of Lithuania and shall not give instructions to the Bank of Lithuania, the Board of the Bank of Lithuania, its members in their performance of the functions related to the fulfilment of the tasks of the European System of Central Banks and the Eurosystem.

5. The Seimas may by its resolution assign the National Audit Office to perform public audit within the competence of the National Audit Office.

#### **Article 15. Rights and Responsibilities of the Audited Entity**

1. Audited entity shall be entitled to have access to a draft public audit report and to deliver his remarks on it within the time limit fixed by the National Audit Office, which must not be shorter than 7 working days.

2. Audited entity shall ensure the right of the National Audit Office officers mandated to perform public audit, to freely enter its premises, obtain documents, check information sources

and receive data, including information obtained via electronic communications, as well as meet with the audited entity's management and employees and receive their written explanations.

3. Audited entity shall create proper work conditions for the National Audit Office officers to perform public audit.

#### **Article 16. Documents of Public Audit**

1. Documents of public audit shall be working papers, public audit report, and public audit opinion.

2. Working papers shall be the ownership of the National Audit Office and may not be submitted to the third persons without the consent of the National Audit Office, except for the cases when, in a manner prescribed by law, the court requests to submit written evidences; law enforcement bodies shall take away documents of the public audit in a manner prescribed by law.

3. Documents of public audit shall be preserved according to the procedure established by the Law on Archives.

#### **Article 17. Public Audit Results and Processing Thereof**

1. Public audit shall be concluded by processing documents of public audit.

2. On material violations of legal acts detected during the audit an administrative act - a statement shall be drawn up.

3. A statement on audit reports shall be drawn up by the Auditor General or his deputies.

#### **Article 18. Rights of the Auditor General and his Deputies when Drawing up Statements on Public Audit Reports**

When drawing up statements on audit reports, Auditor General and his deputies shall be entitled to:

1) indicate material violations of legal acts to heads of the audited entities, and obligate them to eliminate the violations;

2) obligate the management of the audited entities or superior institutions to recover damage to the State, municipality or other legal entity in a manner prescribed by law;

3) obligate the management of the audited entities or superior institutions to bring the persons to official or disciplinary responsibility in a manner prescribed by law;

4) obligate the management of the audited entities to return to the State or municipal budgets or relevant State funds the funds that have been allocated or used in violation of laws or other legal acts;

5) upon the establishment of violations subject to consideration by appropriate public administration entities or law enforcement bodies, refer public audit documents according to the competence;

6) propose to the State and municipal control institutions and internal audit services of public administration entities to carry out examinations within their competence;

7) establish the time limit for implementation of the statement;

8) propose to the Seimas Audit Committee to consider public audit reports and audit opinions.

#### **Article 19. Procedures and Time Limits for Appealing against Statements**

Management of the audited entity or other persons specified in the statement may, within 20 calendar days of the receipt of such statement, appeal against the statement of the Auditor General or his deputy to the court according to the procedure established by the Law on Administrative Proceedings.

#### **Article 20. Follow-up of Statements**

The audited entity shall, within 30 calendar days or another time limit fixed by the Auditor General or his deputy, but not less than 30 calendar days, inform the National Audit Office about the elimination of violations of legal acts specified in the statement, as well as implementation of indications, proposals and recommendations.

### **CHAPTER V**

#### **CO-OPERATION WITH THE SEIMAS, THE GOVERNMENT, LAW ENFORCEMENT AND AUDIT INSTITUTIONS. INTERNATIONAL RELATIONS**

#### **Article 21. Relationship with the Seimas, the Government, Law Enforcement, Audit Institutions and Supreme Audit Institutions of other Countries**

1. Having revealed systematic, material violations or violations of public interests during the public audit, the National Audit Office shall inform the Seimas, the Government, law enforcement bodies, and take other preventive measures to avoid the recurring violations.

2. The National Audit Office shall co-operate with audit institutions, audit firms and internal audit services operating in the Republic of Lithuania.

3. The National Audit Office shall maintain international relations with the Supreme Audit Institutions of other countries.

**Article 22. Relations with International Organisations**

The National Audit Office shall take part in the activities of the International Organisation of Supreme Audit Institutions - INTOSAI - and its division EUROSAI.

**CHAPTER VI**

**PROVISION OF INFORMATION TO THE PUBLIC**

**Article 23. Provision of Information to the Public**

Public audit reports and audit opinions, statements, opinions laid down in Article 9(6) of this Law and other information about the activities of the National Audit Office shall be published on the website of the National Audit Office and disseminated via other media in the manner prescribed by law.

**CHAPTER VII**

**STATE OFFICIALS, OFFICERS AND EMPLOYEES OF THE NATIONAL AUDIT OFFICE**

**Article 24. Status of State Officials, Officers and Employees of the National Audit Office**

1. Auditor General and his deputies shall be State officials. Other laws shall apply to them to the extent their status is not regulated by this Law.
2. Officers of the National Audit Office shall be civil servants. The Law on Civil Service shall apply to them to the extent their status is not regulated by this Law.
3. The status of other employees of the National Audit Office shall be regulated by the Law on Civil Service.

**CHAPTER VIII**

**RECRUITMENT TO THE SERVICE IN THE NATIONAL AUDIT OFFICE**

**Article 25. Requirements for the Recruitment to a Position of the National Audit Office Officer**

1. The requirements for the recruitment to the civil service established in the Law on Civil Service shall apply to the persons who are recruited to a position of the National Audit Office officer.

2. Persons having higher university education shall be recruited to a position of the National Audit Office officer. When recruiting to the service, candidates' advantages and skills in the audit field as well as their moral and personal qualities shall be evaluated.

3. Persons who are recruited to a position of the National Audit Office officer must be of an impeccable reputation. A person shall not be considered as having an impeccable reputation, if:

- 1) he has been convicted for a deliberate crime;
- 2) he has been dismissed from the civil service for misconduct in office;
- 3) he abuses psychotropic, narcotic, toxic or other intoxicating substances.

4. The National Audit Office shall be entitled to acquire data on the person from the Ministry of the Interior and, if necessary, from other State institutions.

#### **Article 26. Restrictions on the Recruitment to a Position of the National Audit Office Officer**

A person shall not be recruited to a position of the National Audit Office officer if:

- 1) his improper reputation is revealed;
- 2) he refuses to take an oath of office to the Republic of Lithuania;
- 3) he refuses to declare his and his family income and property;
- 4) he is related by blood or by marriage to the immediate superior, if in their service together one of them would be in direct subordination to the other or in a supervisory position over the other;
- 5) there are other restrictions specified in the Law on Civil Service.

#### **Article 27. Procedure for the Appointment of the Auditor General**

1. Auditor General shall be appointed for a five-year term of office by the Seimas on the recommendation of the President of the Republic.

2. Auditor General may be appointed for no more than two successive terms of office.

3. Any citizen of the Republic of Lithuania who has an impeccable reputation, is not older than 65 years of age, has a higher university education may be appointed as Auditor General.

4. Auditor General shall commence performing his duties only after he takes an oath of office to the Republic of Lithuania at a sitting of the Seimas.

#### **Article 28. Procedure for the Appointment of the Deputy Auditors General**

1. Deputy Auditors General shall be appointed to the office for a five-year term by the President of the Republic on the recommendation of the Auditor General.

2. The same person may be appointed as a deputy Auditor General for not more than two successive terms of office.

3. A citizen of the Republic of Lithuania who has an impeccable reputation, is not older than 65 years of age, has higher university education may be appointed as a deputy Auditor General.

4. Deputy Auditors General shall commence performing their duties after they take an oath of office to the Republic of Lithuania. The oath of office of the deputy Auditors General shall be administered by the President of the Republic.

#### **Article 29. Oath of National Audit Office Officers**

1. National Audit Office officers shall commence performing their duties after they take an oath of office to the Republic of Lithuania.

2. The oath shall be administered by the Auditor General or a person deputising for him.

3. The person who has taken the oath shall sign the text of the oath, and the signed text of the oath shall be kept in the personal file of the officer.

4. Any refusal to sign an oath, or signing it with a reservation, shall mean failure of the officer of the National Audit Office to take an oath and therefore he may not perform his duties.

#### **Article 30. The Text of an Oath of the Auditor General, his Deputies and National Audit Office Officers**

1. Auditor General, his deputies and National Audit Office officers shall take the oath to the Republic of Lithuania. A person taking the oath shall be entitled to choose one of the following texts of the oath:

1) " I, (first name, name),  
swear to serve the Republic of Lithuania faithfully;  
to respect and observe its Constitution and laws;  
to strengthen, to the best of my ability, the independence of  
Lithuania,  
to protect State property,  
to conscientiously serve the Homeland, democracy, and the well-being of the  
people of Lithuania.

So help me God."

“ I, (name and surname),

swear to serve the Republic of Lithuania faithfully;  
to respect and observe its Constitution and laws;  
to strengthen, to the best of my ability, the independence of  
Lithuania,  
to protect State property,  
to protect State property, to conscientiously serve the Homeland, democracy, and the  
well-being of the people of Lithuania."

2. The person who has taken the oath shall sign the text of the oath.

### **Article 31. Declaration of Income and Property**

Auditor General, his deputies, and officers of the National Audit Office must, in a manner prescribed by law, submit their and their family members' income and property declarations as well as declarations of private interests.

### **Article 32. Employee Identification Card**

1. A National Audit Office officer shall have an employee identification card of the set form. It shall include the name, surname, personal code and position of the officer.

2. The procedure for issuing and use of an employee identification card shall be established and approved by the Auditor General.

### **Article 33. Institutional Ethics of National Audit Office Officers**

1. Institutional ethics of National Audit Office officers shall be regulated by the Code of Institutional Ethics of the National Audit Office Officers approved by the Auditor General.

2. Procedure for considering violations of institutional ethics of National Audit Office officers shall be established by the Auditor General.

### **Article 34. Grounds and Conditions of Dismissal of the Auditor General**

1. The Auditor General shall be dismissed from office in the following cases:

- 1) upon his resignation from office;
- 2) upon the expiration of his term of office;
- 3) as a result of expressed no confidence in him;
- 4) for health reasons;
- 5) upon the entry into force of a court judgement of conviction;
- 6) as a result of his loss of citizenship in accordance with the procedure laid down by the

Law on Citizenship.

2. The Auditor General shall hand in his resignation to the President of the Republic.
3. Upon expiration of his term of office of the Auditor General or in the case of his resignation of the Auditor General, he shall continue to perform his duties until the Seimas appoints another Auditor General.
4. The Seimas or the President of the Republic may express no confidence in the Auditor General.
5. The Auditor General may be dismissed from office for health reasons on the recommendation of the President of the Republic and only on the basis of the conclusion of the commission of doctors, set up by the Minister of Health, that because of health reasons and the duration of illness the Auditor General cannot perform his duties.
6. In the event the Auditor General is dismissed from office in accordance with subparagraph 4 of paragraph 1 of this Article (if he has served in the National Audit Office at least five years), the severance payment in the amount of six average monthly salaries shall be paid to him.
7. Upon expiration of his term of office, the Auditor General shall have the right to recover the status of a civil servant in accordance with the Law on Civil Service and to receive the severance payment in the amount of three average monthly salaries which is paid in accordance with the procedure laid down by the Law on Civil Service.
8. In case the grounds for dismissal of the Auditor General in accordance with subparagraphs 3, 4, 5, 6 of paragraph 1 of this Article appear, the activities of the National Audit Office shall, by a resolution of the Seimas, be organised by a deputy Auditor General in accordance with the procedure laid down by this Law, until the Seimas appoints another Auditor General.

### **Article 35. Grounds and Conditions of Dismissal of a Deputy Auditor General**

1. A deputy Auditor General shall be dismissed from office in the following cases:
  - 1) upon his resignation from office;
  - 2) where, by his acts, he discredits the name of the state official;
  - 3) upon the entry into force of a court judgement of conviction;
  - 4) for health reasons;
  - 5) upon the expiration of his term of office;
  - 6) as a result of loss of citizenship in accordance with the procedure laid down by the Law on Citizenship.
2. A deputy Auditor General shall hand in his resignation to the Auditor General.

3. Upon the expiration of the term of office of a deputy Auditor General or a deputy Auditor General resigns, he must remain in office until the President of the Republic appoints another deputy Auditor General on the recommendation of the Auditor General.

4. A deputy Auditor General may be dismissed from office in accordance with subparagraph 2 of paragraph 1 of this Law by the President of the Republic on the recommendation of the Auditor General.

5. A deputy Auditor General may be dismissed from office for health reasons by the President of the Republic only if there are the conditions specified in paragraph 5 of Article 34 of this Law.

6. Upon expiration of the term of office of a deputy Auditor General in accordance with subparagraph 4 of paragraph 1 of this Article (if he has worked at least five years in the National Audit Office), the severance payment in the amount of six average monthly salaries shall be paid to him.

7. Upon expiration of his term of office, the Auditor General shall have the right to recover the status of a civil servant in accordance with the Law on Civil Service and to receive the severance payment in the amount of three average monthly salaries which is paid in accordance with the procedure laid down by the Law on Civil Service.

### **Article 36. Grounds and Conditions for Dismissing from Office of National Audit Office Officers**

1. Service relations of National Audit Office officers in the National Audit Office shall expire and the said officers shall be dismissed from office on the general grounds for dismissal set out in the Law on Civil Service.

2. National Audit Office officers shall be also dismissed:

1) if they refuse to declare in a manner prescribed by law their and their family members' income and property, and private interests;

2) if through their acts they discredit the name of the National Audit Office officer during the office hours time or after them;

3) if they disclose a state or official secret;

4) if they have lost the citizenship of the Republic of Lithuania in accordance with the procedure established by the Law on Citizenship.

## **CHAPTER IX**

### **RIGHTS AND DUTIES OF NATIONAL AUDIT OFFICE OFFICERS**

**Article 37. Rights of National Audit Office Officers**

National Audit Office officers shall have the same rights as civil servants, as well as special rights laid down in Article 12 of this Law.

**Article 38. Duties of National Audit Office Officers**

1. National Audit Office officers shall have the same duties as civil servants.
2. National Audit Office officers shall: respect rights and legitimate interests of audited entities; not make audit data public and not evaluate them publicly until the audit report is signed; protect state and official secrets; not use or permit the use of office or office related information of limited-use in the manner and to the extent different from those established by laws or other legal acts.

**CHAPTER X****TRAINING AND IMPROVEMENT OF PROFESSIONAL QUALIFICATION  
OF NATIONAL AUDIT OFFICE OFFICERS****Article 39. Process of Training and Improvement of Professional Qualification**

1. The National Audit Office shall establish strategy of training and improvement of professional qualification of the officers as well as priorities of improvement of professional qualification in the area of the public audit.
2. The National Audit Office shall create conditions for the improvement of professional qualification of officers, and officers must constantly improve their professional qualification in a manner prescribed by the Auditor General.
3. Training and improving of professional qualification shall be carried out in compliance with annual plans, pursuant to special programmes, through conclusion of agreements with educational institutions of the Republic of Lithuania and foreign countries, as well as in other ways and forms.
4. Procedure of the systematic, professional training and improvement of professional qualification of National Audit Office officers in the area of the public audit shall be established by the Auditor General.

**Article 40. Financing of Training and Improvement of Professional Qualification**

1. Training and improvement of professional qualification of National Audit Office officers shall be financed with the budget appropriations allocated for the National Audit Office.

2. When sending officers for training abroad, contracts related to financing of training shall be concluded with them.

3. The National Audit Office shall provide in its estimates for funds, equal to the amount from 1 to 5 per cent of the allocations for salaries, intended for training and improvement of professional qualification of National Audit Office officers.

## **CHAPTER XI**

### **REMUNERATION AND SOCIAL GUARANTEES OF STATE OFFICIALS, NATIONAL AUDIT OFFICE OFFICERS**

#### **Article 41. Remuneration**

1. Salaries, procedure and conditions of payment of remuneration of National Audit Office Officers shall be established by this Law and other laws.

2. Lump-sum benefits may be paid to National Audit Office officers for public audits of the large-scale and significant for the State and the public. Lump-sum benefits may not exceed the amount of official salary, and it is paid not exceeding funds for wages and salaries in a manner set by the Auditor General.

**Article 42.** Repealed on 12 January 2006

#### **Article 43. Holidays**

Types of holidays of the Auditor General, his deputies and officers of the National Audit Office, their duration, arrangements and conditions for granting of holidays and paying for them shall be established by laws.

#### **Article 44. State Social Insurance and other Social Guarantees of National Audit Office Officers**

Officers of the National Audit Office shall be subject to state social insurance in accordance with the procedure laid down by the Law on State Social Insurance. Other social guaranties shall be set out by laws.

#### **Article 45. Provision with Employee Housing Accommodation**

1. The National Audit Office may, in a manner prescribed by the Government, be provided with employee housing accommodation.

2. Procedure for providing with employee housing accommodation shall be established by legal acts.

3. The list of National Audit Office officers who may be provided with employee housing accommodation shall be drawn up and employee housing accommodation shall be provided by the Auditor General.

*I promulgate this Law passed by the Seimas of the Republic of Lithuania.*

PRESIDENT OF THE REPUBLIC

ALGIRDAS BRAZAUSKAS