



System of indicators used to evaluate performance and progress of NAO of Lithuania

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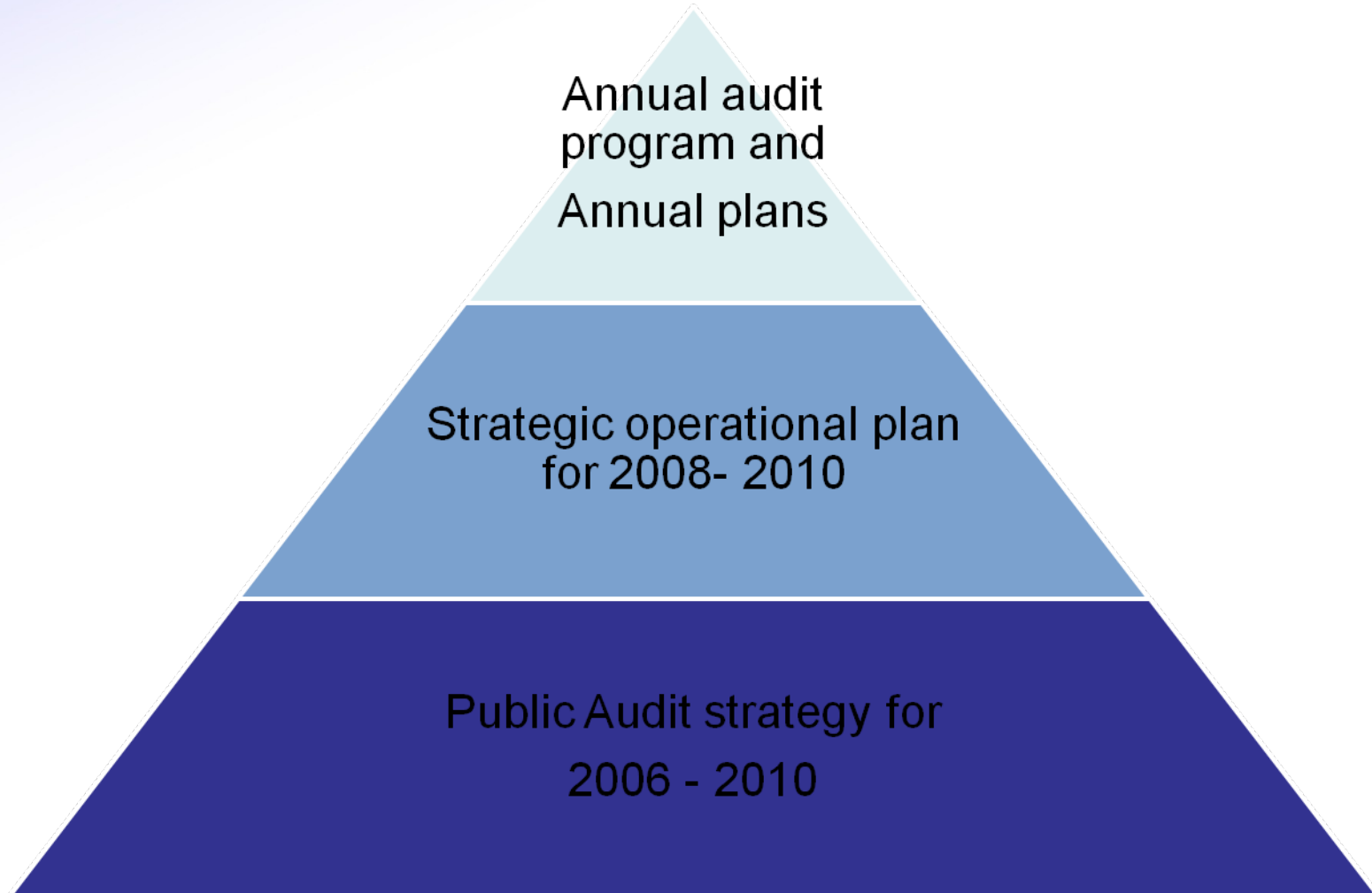


Why do we need evaluation?

- To know where we are
- To measure the progress
- Show the public outputs achieved using budgetary money

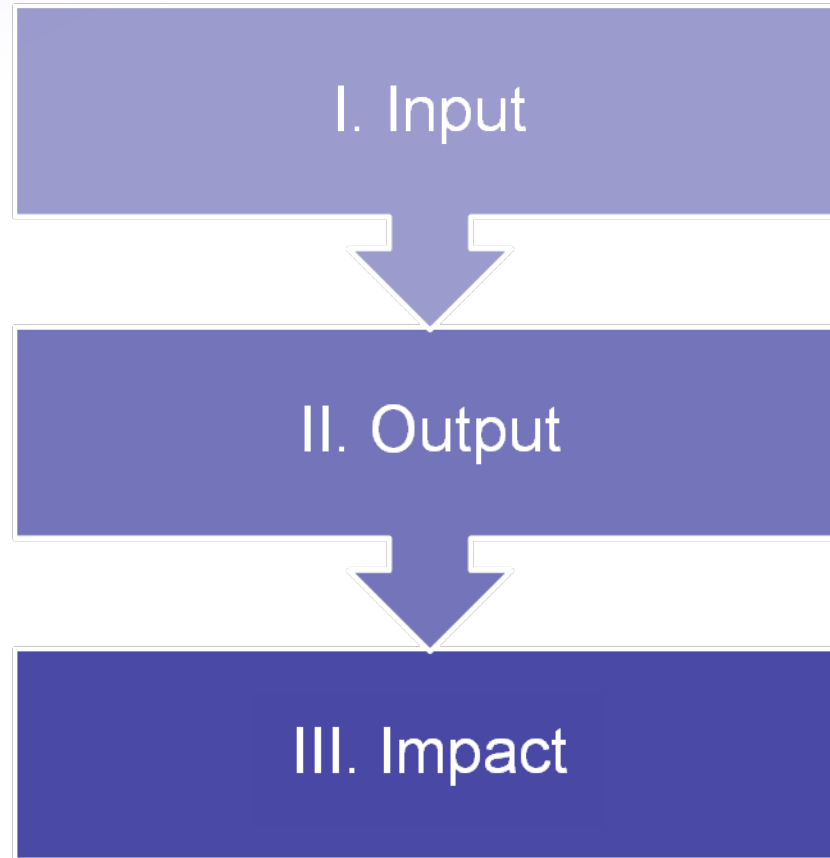


System of planning





Types of criteria





I. Input

a) Time

- Time spent to complete an audit
- Audits are carried out within a planned timeframe

b) Costs

- Average costs of an audit
- Average salary costs (administrative staff, auditors and etc.)
- Average of indirect costs.

c) Human resources

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I. Input

c) **Human resources**

- Staff turnover
- Staff trainings (money spent, training hours)
- Job satisfaction level



II. Output

a) **Quantity:**

- State budget share audited
- Number of audit reports finalized
- Training and seminars organized

b) **Quality:**

- External quality assessment of audit work:
 - Feedback from auditees
 - Survey of public opinion
- Internal evaluation of the quality of audit work



III. Impact

- Implementation of audit recommendations
- Audit reports discussed in Parliament (Audit committee)
- The number of times an SAI is featured in the media
- The financial impacts of an SAI's audits
- Violations of legal acts eliminated during the audit
- Changes of audit opinion



Challenges evaluating performance of SAI

- Evaluation using the system of criteria, not the single criteria
- Criteria should be set taking into consideration their practical usefulness



Thank you for your attention