



**Organization for Security and Co-operation in Europe  
Permanent Council**

PC.DEC/1486  
19 September 2024

Original: ENGLISH

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**1488th Plenary Meeting**

PC Journal No. 1488, Agenda item 4

**DECISION No. 1486  
APPOINTMENT OF THE EXTERNAL AUDITOR**

The Permanent Council,

Recalling Article VIII of the Financial Regulations of 27 June 1996 (DOC.PC/1/96) concerning the OSCE External Auditors,

Recalling its Decision No. 1460 of 7 September 2023 appointing the Court of Audit (*Rechnungshof*) of the Republic of Austria as the OSCE External Auditor for the period 7 September 2023 to 15 September 2024,

Taking note of the offer of the Court of Audit of the Republic of Austria to provide external audit services to the OSCE,

Decides, on an exceptional basis and without creating a precedent, to extend the appointment of the Court of Audit of Austria as OSCE External Auditor for an additional two audit cycles covering the 2024 and 2025 Financial Statements, expiring on 1 July 2026.

Pursuant to Financial Regulation 8.01, the costs for travel and daily subsistence allowance (DSA) will be reimbursed from the OSCE Unified Budget.

**INTERPRETATIVE STATEMENT UNDER  
PARAGRAPH IV.1(A)6 OF THE RULES OF PROCEDURE  
OF THE ORGANIZATION FOR SECURITY AND  
CO-OPERATION IN EUROPE**

By the delegation of Hungary (also on behalf of Albania, Andorra, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Montenegro, the Netherlands, North Macedonia, Poland, Portugal, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden and Ukraine):

“With regard to the Permanent Council decision on the appointment of the External Auditor, the Member States of the European Union would like to make the following interpretative statement under the relevant provisions of the Rules of Procedure.

We wish to express our gratitude once again to the Austrian Court of Audit, in particular because it is agreeing for a second time to extend its services as the Organization’s External Auditor. We remember all the circumstances in which the Austrian Court of Audit assumed its mandate at a late stage in 2023 after several months during which the Organization had found itself without an External Auditor.

Furthermore, given that the normal duration of the External Auditor’s tenure of office as defined in Financial Regulation 8.01 is three years, the EU Member States firmly support a two-year extension of the tenure of office of the Austrian Court of Audit. The external audit of an international organization is a complex task that must be carried out over time and be based on a long-term vision. A tenure of office of three years is essential for adequate monitoring of the Organization’s financial stability.

The EU Member States stress that this Permanent Council decision must not set a precedent for future decisions of a similar nature and would like the appointment of the Organization’s External Auditors to be decided in future on the premise of the normal duration of three years as specified in the Financial Regulations.

We request that this interpretative statement be attached to the decision and included in the journal of today’s meeting.

The candidate countries North Macedonia<sup>1</sup>, Montenegro<sup>1</sup>, Serbia<sup>1</sup>, Albania<sup>1</sup>, Ukraine, the Republic of Moldova, Bosnia and Herzegovina<sup>1</sup> and Georgia, the European Free Trade

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1 North Macedonia, Montenegro, Serbia, Albania and Bosnia and Herzegovina continue to be part of the Stabilisation and Association Process.

Association countries and members of the European Economic Area Iceland and Liechtenstein, as well as Andorra and San Marino, align themselves with this statement.”

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Attachment 2

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**INTERPRETATIVE STATEMENT UNDER  
PARAGRAPH IV.1(A)6 OF THE RULES OF PROCEDURE  
OF THE ORGANIZATION FOR SECURITY AND  
CO-OPERATION IN EUROPE**

By the delegation of Canada:

“Madam Chairperson,

Regarding decisions PC.DD/19/24 on the 2024 additional provisional expenditure authorization for the Conference and Language Services (CLS) programme, and PC.DD/18/24 on the appointment of the External Auditor, Canada would like to make the following interpretative statement under paragraph IV.1(A)6 of the OSCE Rules of Procedure:

Regarding the decision on the 2024 additional provisional expenditure authorization for CLS, Canada supports the allocation of 1,166,300 euros on an exceptional basis, for the activities of the Conference and Language Services programme from the 2023 cash surplus. Support for the decision is in the better interest of the Organization. However, as a more sustainable solution, participating States should agree to a Unified Budget as a matter of urgency and pay their assessed contributions in full and on time.

We emphasize that the piecemeal approach of allocating resources is a bad financial management practice, is neither sustainable nor desirable, and should not become common practice.

We want to acknowledge the difficult situation that the lack of a Unified Budget creates for the well-being of OSCE staff. We thank them for their dedication and professionalism to our Organization.

Regarding decision PC.DD/18/24 of 10 September 2024 on the appointment of the External Auditor, we extend our gratitude to the Austrian Court of Audit, the *Rechnungshof*, and our host country for their generous offer to extend their mandate for another two years. We are pleased to support the decision as proposed by the Chairmanship.

We emphasize the need for participating States to return to the practice of appointing external auditors in a timely fashion and for normal tenures of office, which according to Article VIII of the Financial Regulations, is three years.

Canada requests that this statement be attached to both decisions. Thank you.”