



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

PC.DEC/1334  
4 July 2019

Original: ENGLISH

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**1234th Plenary Meeting**  
PC Journal No. 1234, Agenda item 4

**DECISION No. 1334  
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,

Taking note of the offer of the Court of Accounts (*Cour des Comptes*) of France to provide external audit services to the OSCE,

Recalling Financial Regulation 8.01 on the appointment and tenure of office of the External Auditor,

Accepts the kind offer of France and appoints the Court of Accounts of France for a period of three years, starting on 1 May 2020 and expiring on 30 April 2023.

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

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Attachment

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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 France:

“France would like to make an interpretative statement under paragraph IV.1(A)6 of the Rules of Procedure of the OSCE.

France welcomes the adoption of the decision that appoints the Court of Accounts (*Cour des Comptes*) of France as External Auditor for 2020–2023 at the end of the one-year extension of the term of the Court of Audit (*Tribunal de Cuentas*) of Spain, which was decided upon on 6 June 2019, in agreement with Spain and in the spirit of the announcement made by the Chairmanship at the end of March regarding the next seven years. We regret, however, that the difficulties subsequently encountered – with regard to that announcement about the next seven years but having nothing to do with the candidature of the Court of Accounts – were not formally brought to the attention of the participating States and thus complicated the approval of France’s long-standing candidature and compromised the continuity of the good management of the OSCE.

As we have already pointed out, the appointment of the External Auditor is subject only to the criteria listed in OSCE Financial Regulation 8.01: ‘A fully qualified External Auditor who meets internationally accepted auditing standards’. The politicization of this issue calls into question the good governance of this Organization. We therefore argue that the existing Turkish candidature for the period 2023–2026 should be examined in such a depoliticized context and on its own merits.”