

**62nd Plenary Meeting**

PC Journal No. 62, Agenda item 1

**DECISION No. 111**

1. Recalling its decision of 19 December 1995 to establish an Internal Audit function within the OSCE Secretariat, the Permanent Council, following consideration of this matter by the informal Financial Committee of Experts, decides
  - (a) to establish an Internal Audit function with effect from 15 April 1996; and
  - (b) to approve a budget programme for Internal Audit for 1996 in the Main Programme "Secretary General and Chairman-in-Office Support" in the amount of ATS 347,000, to be financed from the provision for staff cost increases included in the 1996 budget for General Administration under the main programme of the Secretariat for Common Services in Vienna.
2. The Internal Audit function shall be established within the OSCE Secretariat. The Internal Auditor shall be subordinate to the Secretary General. He/she shall report directly to the Secretary General and shall be subject to the Secretary General's directions.

Internal review shall cover the entire scope of the OSCE's activities. The Internal Auditor shall decide independently on the subject of review. He/she shall perform any other specific tasks within his/her sphere of competence as entrusted to him/her by the Secretary General.

The Internal Auditor shall be excluded from employment in line functions.

The Secretary General shall keep the Permanent Council informed about the work of the Internal Auditor, *inter alia*, by annexing a report by the Internal Auditor to the Secretary General's annual financial report.