



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

PC.DEC/1330  
6 June 2019

Original: ENGLISH

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**1231st Plenary Meeting**  
PC Journal No. 1231, Agenda item 2

**DECISION No. 1330  
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 Audit (*Tribunal de Cuentas*) of Spain to provide external audit services to the OSCE,

Recalling Financial Regulation 8.01, in particular the provision that “the tenure of office shall normally be three years unless otherwise determined by the Permanent Council”,

Decides, on an exceptional basis and without creating a precedent, to extend the appointment of the Court of Audit of Spain as OSCE External Auditor for one additional year, expiring on 30 April 2020.

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 joins the consensus in favour of adopting the decision (PC.DD/9/19) on the extension of the current External Auditor for one year with the following reservations regarding its interpretation:

- The adoption of this decision should have been accompanied by the adoption of the draft decision (PC.DD/14/19) on the appointment of the Court of Accounts (*Cour des Comptes*) of France as External Auditor for the 2020–2023 cycle, in accordance with the spirit of the announcement by the Chairmanship to the Permanent Council on 28 March and the bilateral consultations with the Chairmanship, in which the delegation of France took part. There had been no objection to the candidature of the Court of Accounts, proposed and known for more than a year, until now.
- The objection raised today by one delegation to adoption of the decision on the Court of Accounts is based on arguments unconnected with the subject of the decision or the quality of the candidature of the Court of Accounts. OSCE Financial Regulation 8.01 states: ‘A fully qualified External Auditor who meets internationally accepted auditing standards shall be appointed by the Permanent Council upon nomination by participating States.’
- Consequently, we expect the draft decision (PC.DD/14/19) on the appointment of the Court of Accounts of France as External Auditor for the 2020–2023 cycle to be adopted without delay by the Permanent Council.

The delegation of France requests the Chairmanship to attach this statement to the adopted decision and also to include it in the journal of the day.”