PC.DEC/1528
14 May 2026

Original: ENGLISH

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

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**1564th Plenary Meeting**
PC Journal No. 1564, Agenda item 3

# DECISION No. 1528
# 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 State Audit Institution of the Republic of Serbia to provide external audit services to the OSCE (document CIO.GAL/30/26 of 22 April 2026),

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

Accepts the kind offer of the Republic of Serbia and appoints the State Audit Institution of the Republic of Serbia as OSCE External Auditor for a period of three years covering the 2026, 2027 and 2028 Financial Statements, starting on 2 July 2026 and expiring on 1 July 2029.

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 Cyprus (also on behalf of Austria, Belgium, Bulgaria, Croatia, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden):

"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 paragraph IV.1(A)6 of the Rules of Procedure of the OSCE.

We thank the State Audit Institution of the Republic of Serbia for having offered to serve as OSCE External Auditor for the next three years. The external audit of an international organization is a complex task that should be supported by a long-term vision. A tenure of office of three years is, therefore, essential for adequate monitoring of the Organization's financial stability as provided for by the Financial Regulations.

We also wish to take this opportunity to express our gratitude once again to the Austrian Court of Audit, which served as External Auditor over the past three years. We remember all the circumstances in which the Austrian Court of Audit was willing to submit its candidacy at a late stage in 2023 after several months during which the role had remained vacant owing to a lack of consensus.

Accordingly, the EU Member States welcome the return to the practice of appointing the Organization's External Auditor on the basis of the normal tenure of three years in line with the Financial Regulations.

We request that this interpretative statement be attached to the decision and included in the journal of the day."