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**STATEMENT BY  
THE MEMBER STATES OF THE EUROPEAN UNION AT THE  
1438th MEETING OF THE OSCE PERMANENT COUNCIL**

7 September 2023

**On a draft Permanent Council decision on the appointment of the External Auditor**

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

We should like to recall that the tenure of office of the French Court of Accounts (*Cour des comptes*) expired on 30 April 2023 and that the absence of an External Auditor until now has placed the Organization in a difficult position. In this context, we warmly thank the Austrian Court of Audit (*Rechnungshof*) for responding to the call for candidates to succeed the French Court of Accounts.

We again thank the French Court of Accounts for having exceptionally offered, in response to the request by the OSCE Chairmanship of North Macedonia earlier this year, to extend its tenure of office for an additional one year, even though this offer was rejected in April through the opposition of a participating State for no good reason.

We are convinced that the Austrian Court of Audit, an internationally renowned institution, will carry out its duties with the same rigour and professionalism as its predecessor. We are all the more appreciative of this offer as we are already well into 2023, and we are well aware of the difficulties involved in taking up office so late.

The EU Member States are deeply disappointed by the condition imposed by the Russian Federation to limit the tenure of office of the Austrian Court of Audit as External Auditor to one year instead of the commonly accepted term of three years.

We consider that a tenure of office of only one year unnecessarily and artificially constitutes an additional constraint on the proper performance of the External Auditor's duties. The external audit of an international organization is a complex task that must be carried out over a period of 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 health and for its stability.

Therefore, although the Permanent Council decision stipulates that the tenure of office of the External Auditor will end on 15 September 2024, the EU Member States consider that the Austrian Court of Audit should in fact perform its duties for the next three years, starting in 2023. The EU Member States stress that this Permanent Council decision must not constitute a precedent for future decisions of a similar nature.

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

Thank you.

The candidate countries North Macedonia<sup>1</sup>, Montenegro<sup>1</sup>, Albania<sup>1</sup>, Ukraine, and Bosnia and Herzegovina<sup>1</sup>, the European Free Trade Association countries and members of the European Economic Area Iceland, Liechtenstein and Norway, as well as San Marino, align themselves with this statement.

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