

1234th Plenary Meeting
PC Journal No. 1234, Agenda item 5

**DECISION No. 1335
FINANCIAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2018 AND THE REPORT OF THE
EXTERNAL AUDITOR**

The Permanent Council,

Acting in accordance with the relevant provisions of the Financial Regulations, particularly Regulations 7.05 and 8.06(e), as approved by the Permanent Council on 27 June 1996 (DOC.PC/1/96) and revised on 23 November 2017 (PC.DEC/1272),

Reiterating the importance of full transparency and accountability in the functioning of the OSCE,

Taking note of the 2018 Financial Report and Financial Statements for the year ended 31 December 2018 and the Report of the External Auditor (PC.ACMF/40/19 of 24 June 2019),

Expressing its gratitude to the External Auditor, the Court of Auditors of Spain, for the work done,

Taking note of the Unqualified Audit Opinion on the Financial Statements for the year ended 31 December 2018,

1. Accepts the Financial Report and Financial Statements for the year ended 31 December 2018;
2. Requests the Secretary General to establish and submit to the Advisory Committee on Management and Finance not later than 31 October 2019 a work plan for follow-up to the recommendations of the External Auditor as reflected in her Report for 2018. Further requests the Secretary General to inform the Permanent Council through the Advisory Committee on Management and Finance about the implementation of this plan on a regular basis, taking into account guidance from the Advisory Committee on Management and Finance.