



RESOLUTION ON
A STRUCTURED SET OF RULES FOR A REGULAR PERFORMANCE AUDIT
OF THE OSCE PARLIAMENTARY ASSEMBLY¹

1. Recognizing that the OSCE PA has pledged to combat corruption and promote transparency, accountability and integrity on several occasions, including through the Helsinki Declaration, Tbilisi Declaration, Minsk Declaration, Berlin Declaration, Luxembourg Declaration and Birmingham Declaration,
2. Observing how other international organizations and parliamentary assemblies have clear sets of rules for the process of performance audit and the areas it should cover,
3. Recognizing the need to expand the scope of the independent audit of the OSCE PA to include a performance audit in addition to the current financial audit,
4. Recognizing that a financial audit alone is not sufficient to establish whether the Organization's budget is used in the most efficient manner,
5. Noting that a specific system of rules dictating how a performance audit should be conducted is a significant step towards enhancing the institutional framework that supports transparency, accountability and integrity, and consolidates the role of the OSCE PA in promoting these goals,
6. Acknowledging that performance auditing is an independent, objective and reliable examination of whether organizations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement,
7. Underlining the need for creating rules of accountability in the budgetary planning of the organization and the method of allocation of its resources,

¹ This resolution was adopted by the OSCE Parliamentary Assembly at the 30th Annual Session (Vancouver, 30 June to 4 July 2023) as a part of the [Vancouver Declaration and Resolutions](#).

8. Emphasizing that transparency within the OSCE PA also concerns issues pertaining to staff recruitment,

The OSCE Parliamentary Assembly:

9. Calls on its Standing Committee to adopt a set of rules concerning OSCE PA audits, taking the following elements into consideration:
 - a. specify that performance audits shall be conducted by an external partner that shall be given the relevant mandate which shall encompass, inter alia, the budget, the work of the secretariat and the recruitment of staff in key positions;
 - b. add a clause to the OSCE PA's Financial Regulations stating that a performance audit shall be performed every year together with the financial audit or at any other regular interval that the Standing Committee wishes to establish;
 - c. establish the requirement that a representative of the auditors takes part in a meeting of the Standing Committee once a year, if so requested, to report on their findings and recommendations;
 - d. establish the obligation that the external auditors follow up and monitor the implementation of recommendations if so instructed by the Standing Committee;
 - e. establish a clear set of disciplinary actions for failing to implement recommended changes or for other misconduct that has been found as a result of an audit.