**Council**
148th Meeting  
4 and 5 December 2018

**For Approval**
Voting Procedure – Simple Majority

### Appointment of External Auditors for the years 2019-2021

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Council is invited to approve the extension of the mandate of the National Audit Office of Finland for the period 2019-2021.
Re-appointment of the External Auditors for the years 2019 - 2021

Background

According to Article 7, paragraph 2 of the Financial Protocol, the ESO Council has to appoint external auditors who serve for a period of three years and may be re-appointed.

ESO has been audited

- until 1963 by the Central Auditing Department of the Netherland’s Finance Ministry;
- from 1964 to 1973 by the German Court of Auditors (Bundesrechnungshof);
- from 1974 to 1978 by the French Court of Auditors (Cour de Comptes Française);
- from 1979 to 1984 by the Belgian Court of Auditors (Cour de Comptes Belge);
- from 1985 to 1990 by the National Swedish Audit Bureau;
- from 1991 to 1996 by the Danish Court of Auditors (Rigsrevisionen);
- from 1997 to 2002 by the Swiss Federal Audit Office (CDF-EFK);
- from 2003 to 2008 by the Italian Ministry of Economy and Finance, Department of General Accounts;
- from 2009 to 2015 by the Portuguese Court of Auditors (Tribunal de Contas de Portugal);
- from 2016 to 2018 by the National Audit Office of Finland

The present mandate of the National Audit Office of Finland will expire after the audit of the accounts for the financial year 2018. Council is invited to extend the current mandate of the National Audit Office of Finland, which is prepared to accept the extension of the appointment for an additional period of three years to cover the audit of the financial years 2019 to 2021.

The external auditors shall be commissioned to audit the Financial Statements of ESO with a view to certifying those Financial Statements.

ESO Council may also, at any time, direct the auditors to make an extraordinary audit of any account of the Organisation.

The external audits shall be performed in accordance with the principles set out in the Financial Rules and Regulations, and the Terms of Reference of the external auditors (Cou-1637 rev).

Council Action

Council is invited to approve the extension of the mandate of the National Audit Office of Finland for the period 2019-2021