



Organisation intergouvernementale pour les transports internationaux ferroviaires

Zwischenstaatliche Organisation für den internationalen Eisenbahnverkehr

Intergovernmental Organisation for International Carriage by Rail

COTIF 1999

Modification of the Convention itself (Base Convention)

Authentic text

adopted by the Revision Committee at its 25th session (25–26.6.2014)

OTIF



**ORGANISATION INTERGOUVERNEMENTALE POUR
LES TRANSPORTS INTERNATIONAUX FERROVIAIRES**

**ZWISCHENSTAATLICHE ORGANISATION FÜR DEN
INTERNATIONALEN EISENBAHNVERKEHR**

**INTERGOVERNMENTAL ORGANISATION FOR INTER-
NATIONAL CARRIAGE BY RAIL**

**Commission de révision
Revisionausschuss
Revision Committee**

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**Modification of Article 27 of the Convention
(Text as modified)**

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Text modification

Article 27 of the Convention concerning International Carriage by Rail (COTIF) of 9 May 1980 in the version of the Protocol of 3 June 1999 (Vilnius Protocol) and with amendments adopted by the Revision Committee at its 24th session reads as follows:

**“Article 27
Auditing of accounts**

- § 1 In the absence of a contrary decision by the General Assembly pursuant to Article 14 § 2, letter k), the auditing of accounts shall be carried out by the Headquarters State, according to the rules laid down in this Article and, subject to any special directives of the Administrative Committee, in conformity with the Financial and Accounting Regulation of the Organisation (Article 15 § 5, letter e)).
- § 2 The Auditor shall have unrestricted access, at any time, to all ledgers, accounts, accounting documents and other information which he considers needful.
- § 3 The Auditor shall inform the Administrative Committee and the Secretary General of the findings of the audit. He may, in addition, submit any comments that he considers appropriate about the financial report of the Secretary General.
- § 4 The mandate for the auditing of accounts is defined in the Financial and Accounting Regulation and by the additional mandate annexed to the latter.”