



Council of the
European Union

Brussels, 24 January 2023
(OR. en)

5045/23

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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DECISION amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of Oesterreichische Nationalbank

COUNCIL DECISION (EU) 2023/...

of ...

**amending Decision 1999/70/EC
concerning the external auditors of the national central banks,
as regards the external auditors of Oesterreichische Nationalbank**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to Protocol No 4 on the Statute of the European System of Central Banks and of the European Central Bank, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, and in particular Article 27.1 thereof,

Having regard to the Recommendation of the European Central Bank of 13 December 2022 to the Council of the European Union on the external auditors of the Oesterreichische Nationalbank (ECB/2022/44)¹,

¹ OJ C 484, 20.12.2022, p. 13.

Whereas:

- (1) The accounts of the European Central Bank (ECB) and of the national central banks of the Member States whose currency is the euro are to be audited by independent external auditors recommended by the Governing Council of the ECB and approved by the Council of the European Union.
- (2) Article 37(1) of the Austrian Federal Act on the Oesterreichische Nationalbank provides that the General Meeting of the Oesterreichische Nationalbank elects one external auditor and one alternate external auditor for a period of up to five years. The alternate external auditor will be mandated only in the event that the external auditor is unable to perform the audit.
- (3) The mandate of Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H., the current external auditor of the Oesterreichische Nationalbank, and the mandate of Deloitte Audit Wirtschaftsprüfungs GmbH, the current alternate external auditor, will both end following the audit for the financial year 2022. It is therefore necessary to appoint external auditors from the financial year 2023.

- (4) The Oesterreichische Nationalbank has selected BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft as its external auditor for the financial years 2023 to 2027. The Oesterreichische Nationalbank will select its alternate external auditor at a later point in time.
- (5) Following the recommendation of the Governing Council of the ECB, Council Decision 1999/70/EC¹ should be amended accordingly,

HAS ADOPTED THIS DECISION:

¹ Council Decision 1999/70/EC of 25 January 1999 concerning the external auditors of the national central banks (OJ L 22, 29.1.1999, p. 69).

Article 1

In Article 1 of Decision 1999/70/EC, paragraph 9 is replaced by the following:

- ‘9. BDO Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft is hereby approved as the external auditor of the Oesterreichische Nationalbank for the financial years 2023 to 2027’.

Article 2

This Decision shall take effect on the date of its notification.

Article 3

This Decision is addressed to the European Central Bank.

Done at ...,

For the Council

The President
