



Council of the
European Union

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Eingelangt am 05/09/23

Brussels, 5 September 2023
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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 the Banco de España

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 the Banco de España**

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 20 June 2023 to the Council of the European Union on the external auditors of the Banco de España (ECB/2023/16)¹,

¹ OJ C 226, 28.6.2023, p 1.

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) The mandate of the current external auditors of the Banco de España, the temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A., ended following the audit for the financial year 2022. It is therefore necessary to appoint external auditors from the financial year 2023.
- (3) The Banco de España has selected KPMG Auditores S.L. as its external auditor for the financial years 2023 to 2027.
- (4) The Governing Council of the ECB recommended that KPMG Auditores S.L. be appointed as the external auditor of the Banco de España for the financial years 2023 to 2027.
- (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 3 is replaced by the following:

- ‘3. KPMG Auditores S.L. is hereby approved as the external auditor of the Banco de España 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
