

## COUNCIL DECISION

of 27 February 2007

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

(2007/145/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Protocol on the Statute of the European System of Central Banks and of the European Central Bank, annexed to the Treaty establishing the European Community, and in particular to Article 27(1) thereof,

Having regard to Recommendation ECB/2006/29 of the European Central Bank of 21 December 2006 to the Council of the European Union on the external auditors of the Oesterreichische Nationalbank <sup>(1)</sup>,

Whereas:

- (1) The accounts of the European Central Bank (ECB) and of the national central banks of the Eurosystem 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) Pursuant to Article 37(1) of the Federal Act on the Oesterreichische Nationalbank, the General Meeting of the Oesterreichische Nationalbank (OeNB) must elect two auditors and two alternate auditors each year. The alternate auditors will be mandated only in the event that the auditors are not able to perform the audit.
- (3) On 14 March 2006 the Council of the European Union, having regard to Recommendation ECB/2006/1 of 1 February 2006 to the Council of the European Union on the external auditors of the Oesterreichische Nationalbank <sup>(2)</sup>, approved KPMG Alpen-Treuhand GmbH and TPA Horwath Wirtschaftsprüfung GmbH as joint external auditors, and Moore Stephens Austria Wirtschaftsprüfungsgesellschaft mbH and BDO Auxilia Treuhand GmbH as joint alternate auditors for the financial year 2006 <sup>(3)</sup>.
- (4) On 8 September 2006 the OeNB informed the ECB that at the OeNB's General Meeting in May 2006, KPMG Alpen-Treuhand GmbH did not obtain the majority of votes necessary to be selected and, that as a consequence thereof, the second ranked auditor, TPA Horwath Wirtschaftsprüfung GmbH, was appointed first auditor. The first ranked alternate auditor, Moore Stephens

Austria Wirtschaftsprüfungsgesellschaft mbH, was appointed second auditor and the second ranked alternate auditor, BDO Auxilia Treuhand GmbH, was appointed as the sole alternate auditor. To appoint the necessary second alternate auditor, the OeNB conducted a restricted procurement procedure, selected Ernst & Young Wirtschaftsprüfung GmbH and invited the ECB to recommend it to the Council of the European Union for approval.

- (5) The approval of the Council of the European Union is necessary to appoint Moore Stephens Austria Wirtschaftsprüfungsgesellschaft mbH as the second external auditor and Ernst & Young Wirtschaftsprüfung GmbH as the second alternate external auditor of the OeNB.
- (6) The Governing Council of the ECB recommended that the mandate of the external auditors should be renewed on a yearly basis, not exceeding a total term of five years.
- (7) It is appropriate to follow the recommendation of the Governing Council of the ECB and to amend Council Decision 1999/70/EC <sup>(4)</sup> accordingly,

HAS DECIDED AS FOLLOWS:

*Article 1*

Article 1(9) of Decision 1999/70/EC shall be replaced by the following:

'9. TPA Horwath Wirtschaftsprüfung GmbH and Moore Stephens Austria Wirtschaftsprüfungsgesellschaft mbH are hereby approved jointly as the external auditors of the OeNB for the financial year 2006.

BDO Auxilia Treuhand GmbH and Ernst & Young Wirtschaftsprüfung GmbH are hereby approved jointly as the alternate external auditors of the OeNB for the financial year 2006.

This mandate may be renewed on a yearly basis, not exceeding a total term of five years, ending with the financial year 2010 at the latest'.

<sup>(1)</sup> OJ C 5, 10.1.2007, p. 1.

<sup>(2)</sup> OJ C 34, 10.2.2006, p. 30.

<sup>(3)</sup> OJ L 79, 16.3.2006, p. 25.

<sup>(4)</sup> OJ L 22, 29.1.1999, p. 69. Decision as last amended by Decision 2007/97/EC (OJ L 42, 14.2.2007, p. 24).

*Article 2*

This Decision shall be notified to the European Central Bank.

*Article 3*

This Decision shall be published in the *Official Journal of the European Union*.

Done at Brussels, 27 February 2007.

*For the Council*  
*The President*  
P. STEINBRÜCK

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