

COUNCIL DECISION (EU) 2021/1746**of 28 September 2021****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 16 July 2021 to the Council of the European Union on the external auditors of the Banco de España (ECB/2021/29) ⁽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) In 2018, the Banco de España selected the temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A. as its external auditors for the financial years 2018 to 2020, with the option to extend the mandate to the financial years 2021 and 2022.
- (3) 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 after the audit for the financial year 2020 in accordance with Council Decision (EU) 2018/1518 ⁽²⁾.
- (4) The Banco de España intends to extend the mandate of the temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A. to the financial years 2021 and 2022. That extension is possible in accordance with the contractual arrangements between the Banco de España and the temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A..
- (5) The Governing Council of the ECB has recommended that the temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A. be appointed as the external auditors of the Banco de España for the financial years 2021 and 2022.
- (6) Following the recommendation of the Governing Council of the ECB, Council Decision 1999/70/EC ⁽³⁾ should be amended accordingly,

⁽¹⁾ OJ C 299, 27.7.2021, p. 2.

⁽²⁾ Council Decision (EU) 2018/1518 of 9 October 2018 amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of Banco de España (OJ L 256, 12.10.2018, p. 63).

⁽³⁾ 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).

HAS ADOPTED THIS DECISION:

Article 1

In Article 1 of Decision 1999/70/EC, paragraph 3 is replaced by the following:

‘3. Temporary association of undertakings Mazars Auditores, S.L.P. – Mazars, S.A. are hereby approved as the external auditors of Banco de España for the financial years 2021 and 2022.’.

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 Brussels, 28 September 2021.

For the Council
The President
S. KUSTEC
