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(OR. en)

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UEM 241  
*ECB*

#### **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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

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**COUNCIL DECISION (EU) 2025/...**

**of ...**

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

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 2 June 2025 to the Council of the European Union on the external auditors of the Deutsche Bundesbank (ECB/2025/19)<sup>1</sup>,

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<sup>1</sup> OJ C, C/2025/3327, 12.6.2025, ELI: <http://data.europa.eu/eli/C/2025/3327/oj>.

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 Deutsche Bundesbank, Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft, will end following the audit for the financial year 2026. It is therefore necessary to appoint external auditors for the financial year 2027.
- (3) The Deutsche Bundesbank intends to extend the mandate of Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft to the financial year 2027. Such an extension is possible in accordance with the contractual arrangements between the Deutsche Bundesbank and Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft.
- (4) The Governing Council of the ECB has recommended that Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft be appointed as the external auditors of the Deutsche Bundesbank for the financial year 2027.

- (5) Following the recommendation of the Governing Council of the ECB, Council Decision 1999/70/EC<sup>2</sup> should be amended accordingly,

HAS ADOPTED THIS DECISION:

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<sup>2</sup> 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, ELI: [http://data.europa.eu/eli/dec/1999/70\(1\)/oj](http://data.europa.eu/eli/dec/1999/70(1)/oj)).

### *Article 1*

In Article 1 of Decision 1999/70/EC, paragraph 2 is replaced by the following:

- ‘2. Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft are hereby approved as the external auditors of the Deutsche Bundesbank for the financial years 2021 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*

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