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RECOMMENDATION OF THE EUROPEAN CENTRAL BANK

of 4 June 2024

to the Council of the European Union on the external auditors of the Banque de France

(ECB/2024/15)

(C/2024/3693)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 27.1 thereof,

Whereas:

(1) The accounts of the European Central Bank (ECB) and the national central banks of the Member States whose currency is the euro are audited by independent external auditors recommended by the ECB's Governing Council and approved by the Council of the European Union.

(2) Pursuant to Article L.142-2 of the Monetary and Financial Code, the General Council of the Banque de France appoints two statutory auditors to audit the accounts of the Banque de France.

(3) The mandate of the Banque de France's external auditors, Mazars and KPMG S.A., ended following the audit for the financial year 2023. It is therefore necessary to appoint external auditors from the financial year 2024.

(4) The Banque de France has selected Mazars S.A. and Deloitte & Associés S.A.S. as its external auditors for the financial years 2024 to 2029,

HAS ADOPTED THIS RECOMMENDATION:

It is recommended that Mazars S.A. and Deloitte & Associés S.A.S. should be appointed jointly as the external auditors of the Banque de France for the financial years 2024 to 2029.

Done at Frankfurt am Main, 4 June 2024.

The President of the ECB
Christine LAGARDE