EUROPEAN CENTRAL BANK

RECOMMENDATION OF THE EUROPEAN CENTRAL BANK

of 5 April 2022

to the Council of the European Union on the external auditors of Národná banka Slovenska

(ECB/2022/16)

(2022/C 160/02)

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) In 2017, Národná banka Slovenska selected Deloitte Audit s.r.o. as its external auditors for the financial years 2017 to 2020, with an option to extend the mandate to the financial years 2021 to 2023 ([1]).

(3) The mandate of Deloitte Audit s.r.o. ended after the audit for the financial year 2020 in accordance with Council Decision (EU) 2017/1849 ([2]), and Národná banka Slovenska extended the mandate of Deloitte Audit s.r.o. to the financial year 2021.

(4) The extension of the mandate of Deloitte Audit s.r.o. ended after the audit for the financial year 2021 in accordance with Council Decision (EU) 2021/1169 ([3]).

(5) Národná banka Slovenska intends to extend the mandate of Deloitte Audit s.r.o. to the financial years 2022 and 2023. This extension is possible in accordance with the contractual arrangements between Národná banka Slovenska and Deloitte Audit s.r.o.,

HAS ADOPTED THIS RECOMMENDATION:

It is recommended that Deloitte Audit s.r.o. should be appointed as the external auditors of Národná banka Slovenska for the financial years 2022 and 2023.

Done at Frankfurt am Main, 5 April 2022.

The President of the ECB
Christine LAGARDE

([1]) Recommendation ECB/2017/27 of the European Central Bank of 8 September 2017 to the Council of the European Union on the external auditors of Národná banka Slovenska (OJ C 310, 19.9.2017, p. 1).

([2]) Council Decision (EU) 2017/1849 of 10 October 2017 amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of Národná banka Slovenska (OJ L 264, 13.10.2017, p. 5).

([3]) Council Decision (EU) 2021/1169 of 13 July 2021 amending Decision 1999/70/EC concerning the external auditors of the national central banks, as regards the external auditors of Národná banka Slovenska (OJ L 255, 16.7.2021, p. 1).