

01/08/2002 S148

European Central Bank

ECB - restricted procedure for external audit services (D-Frankfurt-on-Main)**2002/S 148-117125**

1. **Name, address, telephone, and fax numbers of the contracting authority:**
European Central Bank, Kaiserstraße 29, D- 60311 Frankfurt am Main. Tel.: (49-69) 1344-0. Fax: (49-69) 1344-6000.
2. **Category of service and description. CPV reference number, quantity including any options for further procurement and, if known, an estimate of the timing when options may be exercised. For regular or recurring contracts, if known, an estimate of timing of subsequent calls for tender for the services to be procured:** CPV No: 74121200: audit of the ECB's annual accounts, which include the balance sheet, the profit and loss account and the explanatory notes to the accounts. In view of the importance of the ECB's foreign exchange reserves which the National Central Banks (NCB) manage as agents on a decentralized basis, the external auditor is to assess how the ECB's internal rules and regulations on the management of the foreign exchange reserves are complied with. The external auditor is to make on site visits to all NCBs of the Eurosystem during the mandate. The Governing Council of the ECB designates the external auditor to review staff members' private financial activities, as foreshadowed by the insider trading rules adopted by the Governing Council of the ECB. The scope of the contract may also include one-off investigations, and audit-related studies and tasks arising during the contract period, and which fall within the competence of the external auditor function.
3. **Place of delivery:** Frankfurt am Main, as expressed in item 1, and in other Member States of the EU.
4. (a) **Indication whether the execution of the service is reserved to a particular profession by law, regulation or administrative provision:** Natural persons and firms holding legal title authorizing them to perform any statutory audit work in their EU country of establishment must be registered and approved by an authority designated by that Member State. In addition if there are special requirements for auditors to work in the financial and banking sector in their home Member State, applicants must prove that they meet all these special requirements, have the professional legal title and are registered and approved by an authority designated by their home Member State to perform audit work in the financial and banking sector.
(b) **Reference for any law, regulation or administrative provision referred to in (a):**
(c) **Indication whether legal persons are to give the names and professional qualifications of the staff who will be responsible for carrying out the service:** Yes.
5. **Indication whether the service provider can tender for a part of the services concerned:** No.
6. **Envisaged number or range of service providers who will be invited to tender:** Three to five.
7. **Where applicable, non -acceptance of variants:** Not applicable.
8. **Time limit for completion of the service or duration of the service contract and, as far as possible, time limit for starting or providing the service:** 5 years contract covering the annual accounts 2003 to 2007. The fieldwork may start as soon as 2nd term 2003.
9. **Where applicable, the legal form to be assumed by the grouping of service providers winning the contract:** Not applicable.
10. (a) **Where applicable, justification for the use of the accelerated procedure:** Not

applicable.

- (b) **Final date for the receipt of requests to participate:** By 17.30 hours CET on 2 September 2002.
- (c) **Address to which they must be sent:** The envelope should be marked: 'Restricted tender for external audit services. Attn: M. Caparello' and addressed to: European Central Bank, Kaiserstraße 29, D-60311 Frankfurt am Main.
- (d) **Language(s) in which they must be drawn up:** English.
11. **Final date for dispatch of invitations to tender:** By mid September 2002.
12. **Where applicable, any deposits and guarantees required:** Not applicable.
13. **Information on the service provider's own position, and the information and formalities needed to assess the minimum economic and technical standards required:** Auditors interested in tendering must submit the following information with their application:
- name, legal status, VAT number, address, telephone and fax numbers, and the name of the person responsible for the application;
 - annual accounts or certified financial position for the last 3 years;
 - proof of authorization to provide statutory audit in an EU Member State for financial and banking companies;
 - organizational structure showing capacity to audit foreign reserve management in all the National Central Banks of the Eurosystem. Applicants must provide details of their offices/associated partner/representation in EU Member States, the total number of staff and partners employed in each office/associated partner/representation;
 - details, with examples, of experience of auditing using a multi-European team;
 - list of the audited entities, supporting experience of audit of financial companies, banking entities or treasury function comparable to that of the ECB in the last three years;
 - a statement of all legal claims pending against the service provider (the legal entity or partnership) and a statement of all legal suits and/or legal claims settled out the Court in the last 3 years;
 - statement on limitation periods and maximum liabilities in case of negligence. Explanation on funding of any liability payments;
 - a statement on compliance with the principles of statutory auditors' independence as defined in Sections A and B of the Commission Recommendation 2001/6942 of 16 May 2002 on Statutory Auditors' Independence in the EU: a set of Fundamental Principles.
14. **Criteria for the award of the contract and, if possible, their order of importance if these are not stated in the invitation to tender:** Will be stated in the invitation to tender.
15. **Other information:** Information on the ECB can be found on the ECB's website www.ecb.int.
The ECB Annual Report 2001 (containing the annual accounts of the ECB as at 31.12.2001) can also be found on the ECB website.
16. **Date(s) of publication of the prior information notice in the 'Supplement to the Official Journal of the European Communities' or reference to its non-publication:** Not previously published.
17. **Date of dispatch of the notice:** 26.7.2002.
18. **Date of receipt by the Office for Official Publications of the European Communities:** 26.7.2002.