

This notice in TED website: <https://ted.europa.eu/udl?uri=TED:NOTICE:702318-2023:TEXT:EN:HTML>

**Germany-Frankfurt am Main: Statutory Audit of the ECB's Annual Accounts,
Compliance Checks Regarding Private Financial Activities and Actuarial
Services for the ECB's Pension Arrangements for the Financial Years 2025-2031
2023/S 223-702318**

Contract notice

Services

Legal Basis:

Directive 2014/24/EU

Section I: Contracting authority

I.1) Name and addresses

Official name: European Central Bank
National registration number: PRO-009204
Postal address: Sonnemannstrasse 22
Town: Frankfurt am Main
NUTS code: DE712 Frankfurt am Main, Kreisfreie Stadt
Postal code: 60314
Country: Germany
Contact person: Ms. Manuela Mawick
E-mail: procurement@ecb.europa.eu
Telephone: +49 69/13440
Fax: +49 69/13447110

Internet address(es):

Main address: <http://www.ecb.europa.eu>

I.3) Communication

The procurement documents are available for unrestricted and full direct access, free of charge, at: <https://www.ecb.europa.eu/ecb/jobsproc/sourcing/html/index.en.html>
Additional information can be obtained from the abovementioned address
Tenders or requests to participate must be submitted electronically via: <https://www.ecb.europa.eu/ecb/jobsproc/sourcing/html/index.en.html>
Tenders or requests to participate must be submitted to the abovementioned address

I.4) Type of the contracting authority

European institution/agency or international organisation

I.5) Main activity

Economic and financial affairs

Section II: Object

II.1) Scope of the procurement

II.1.1) Title:

Statutory Audit of the ECB's Annual Accounts, Compliance Checks Regarding Private Financial Activities and Actuarial Services for the ECB's Pension Arrangements for the Financial Years 2025-2031
Reference number: PRO-009204

- II.1.2) **Main CPV code**
79212300 Statutory audit services
- II.1.3) **Type of contract**
Services
- II.1.4) **Short description:**
European Central Bank (ECB) is seeking suitable candidates through this call for applications that will be invited to participate in the negotiated procedure and to submit a tender for the contracts on the provision of services and works with regard to
(i) the statutory audit of the ECB's annual accounts,
(ii) compliance checks regarding the private financial activities, and
(iii) actuarial services for the ECB's pension arrangements, for the financial years 2025-2031.
- II.1.5) **Estimated total value**
Value excluding VAT: 12 000 000.00 EUR
- II.1.6) **Information about lots**
This contract is divided into lots: yes
Tenders may be submitted for all lots
- II.2) **Description**
- II.2.1) **Title:**
Statutory Auditor of the ECB's Annual Accounts
Lot No: 1
- II.2.2) **Additional CPV code(s)**
79212300 Statutory audit services
- II.2.3) **Place of performance**
NUTS code: DE Deutschland
- II.2.4) **Description of the procurement:**
The tasks to be performed by the External Auditor are based on the International Standards on Auditing (ISAs) and the IESBA Code of Ethics for professional accountants (formerly IFAC Code of Ethics) and comprise the following audit deliverables for each financial year to be audited:
1. annual audit of the ECB's annual accounts;
2. annual audit of the financial statements of the ECB's staff pension funds;
3. annual review of SSM related income and expenditure;
4. annual monetary income review;
5. annual review of tax withheld;
6. annual management letter.
The services are expected to comprise the financial years 2025, 2026, 2027, 2028, 2029, 2030 and 2031, based on an extension clause after 5 (five) years duration which may be triggered in 2029.
- II.2.5) **Award criteria**
Price is not the only award criterion and all criteria are stated only in the procurement documents
- II.2.6) **Estimated value**
Value excluding VAT: 2 400 000.00 EUR
- II.2.7) **Duration of the contract, framework agreement or dynamic purchasing system**
Duration in months: 84
This contract is subject to renewal: no
- II.2.9) **Information about the limits on the number of candidates to be invited**

Envisaged number of candidates: 6

II.2.10) **Information about variants**

Variants will be accepted: no

II.2.11) **Information about options**

Options: no

II.2.13) **Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds: no

II.2.14) **Additional information**

II.2) **Description**

II.2.1) **Title:**

Compliance Checks Regarding Private Financial Activities

Lot No: 2

II.2.2) **Additional CPV code(s)**

79212100 Financial auditing services

II.2.3) **Place of performance**

NUTS code: DE Deutschland

II.2.4) **Description of the procurement:**

The PFA contractor shall perform regular and ad hoc compliance checks of the private financial activities (PFA) of ECB staff members with a view to compliance of ECB members of staff with the requirements on PFA set out in Article 0.4 of the ECB Staff Rules for the financial years 2025 until and including 2029, with a possibility of extending the contract to 2031. Subject to the revision of the rules on PFA and PFA compliance checks, the scope of services or works to be performed may comprise the following deliverables with respective completion dates for each financial year:

1. regular compliance check of ECB staff members' PFA;
2. ad hoc compliance check of ECB staff members' PFA.

The Services are expected to comprise the financial years 2025, 2026, 2027, 2028, 2029, and based on an extension clause after 5 (five) years duration which may be triggered in 2029, may include the years 2030 and 2031.

II.2.5) **Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

II.2.6) **Estimated value**

Value excluding VAT: 6 700 000.00 EUR

II.2.7) **Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 84

This contract is subject to renewal: no

II.2.10) **Information about variants**

Variants will be accepted: no

II.2.11) **Information about options**

Options: no

II.2.13) **Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds: no

II.2.14) **Additional information**

II.2) **Description**

- II.2.1) **Title:**
Actuarial Services for the ECB's Pension Arrangements
Lot No: 3
- II.2.2) **Additional CPV code(s)**
79212100 Financial auditing services
- II.2.3) **Place of performance**
NUTS code: DE Deutschland
- II.2.4) **Description of the procurement:**
Actuarial Services for the ECB's pension arrangements:
The tasks to be performed by the actuarial contractor under the scope of this lot are as follows:
(i) annual actuarial valuation of the assets and liabilities of the ECB's pension arrangements, board benefits, other post-employment and other long-term benefits on the basis of IAS19, for the annual accounts of the ECB included in the ECB's Annual Report and for the annual report and accounts of the ECB's pension arrangements; and the issuing of an actuarial statement for the annual report and accounts of the ECB's pension arrangements on the basis of IAS26 (a sample of ECB data requirements is provided in Annex 3);
(ii) a triennial funding valuation of the ECB's pension arrangements, in line with Article 6.8 of the Rules of the ECB Retirement Plan and Article 22 of the ECB pension scheme. The next funding valuation is foreseen to be performed based on 2027 data. The ECB may request further funding valuations of the ECB's Pension arrangements during the contract duration;
(iii) checks of individual benefit calculations and related documentation;
(iv) actuarial advice at the request of the Director General of Human Resources or the administrator of the ECB's pension arrangements.
The services are expected to comprise the financial years 2025, 2026, 2027, 2028, 2029, 2030 and 2031, based on an extension clause after 5 (five) years duration which may be triggered in 2029.
- II.2.5) **Award criteria**
Price is not the only award criterion and all criteria are stated only in the procurement documents
- II.2.6) **Estimated value**
Value excluding VAT: 2 800 000.00 EUR
- II.2.7) **Duration of the contract, framework agreement or dynamic purchasing system**
Duration in months: 84
This contract is subject to renewal: no
- II.2.10) **Information about variants**
Variants will be accepted: no
- II.2.11) **Information about options**
Options: no
- II.2.13) **Information about European Union funds**
The procurement is related to a project and/or programme financed by European Union funds: no
- II.2.14) **Additional information**

Section IV: Procedure

- IV.1) **Description**
- IV.1.1) **Type of procedure**
Competitive procedure with negotiation
- IV.1.3) **Information about a framework agreement or a dynamic purchasing system**
The procurement involves the establishment of a framework agreement

Framework agreement with a single operator

IV.1.5) Information about negotiation

The contracting authority reserves the right to award the contract on the basis of the initial tenders without conducting negotiations

IV.1.8) Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: no

IV.2) Administrative information

IV.2.2) Time limit for receipt of tenders or requests to participate

Date: 15/12/2023

IV.2.3) Estimated date of dispatch of invitations to tender or to participate to selected candidates

IV.2.4) Languages in which tenders or requests to participate may be submitted:

English

Section VI: Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: no

VI.3) Additional information:

VI.4) Procedures for review

VI.4.1) Review body

Official name: Procurement Review Body of the European Central Bank, c/o Legal Services Team

Postal address: Sonnemannstrasse 22

Town: Frankfurt am Main

Postal code: 60314

Country: Germany

E-mail: LegalServices@ecb.europa.eu

Telephone: +49 6913440

Fax: +49 6913446886

Internet address: <http://www.ecb.europa.eu>

VI.4.2) Body responsible for mediation procedures

Official name: The European Ombudsman

Postal address: 1 avenue du Président Robert Schuman, CS 30403

Town: Strasbourg Cedex

Postal code: 67001

Country: France

VI.4.3) Review procedure

Precise information on deadline(s) for review procedures:

Within 10 days of receipt of the notification in accordance with Article 34(1) or the first sentence of Article 34(3) of Decision ECB/2016/2 laying down the rules on public procurement. Further requirements are outlined in Article 39 of this decision. A complaint to the European Ombudsman does not affect the deadline for lodging appeals.

VI.4.4) Service from which information about the review procedure may be obtained

Official name: Central Procurement Office of the European Central Bank
Postal address: Sonnemannstrasse 22
Town: Frankfurt am Main
Postal code: 60314
Country: Germany
E-mail: procurement@ecb.europa.eu
Telephone: +49 6913440
Fax: +49 6913447110
Internet address: <http://www.ecb.europa.eu>

VI.5) **Date of dispatch of this notice:**
08/11/2023