



MINISTRY OF FINANCE AND PLANNING
30 NATIONAL HEROES CIRCLE
KINGSTON 4 JAMAICA

ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE
ADDRESSED TO THE FINANCIAL SECRETARY AND THE
FOLLOWING REFERENCE NUMBER QUOTED:- 22/01 ID

August 10, 2005

Telephone No. 92-28600-16

Circular No. 21
File No. 107/022
Division: Public Expenditure Policy Coordination

Permanent Secretaries
Heads of Departments
Chief Executive Officers

Re: Terms of Reference for External Auditors

In the continuing effort to reduce corruption and increase transparency in Government entities, Cabinet in its Decision No. 18/05 dated May 16, 2005 mandated that private external auditors include 'test checks' for compliance with Government's procurement rules in their auditing of public bodies.

With immediate effect, all existing and new terms of reference for the services of external auditors must include a request for compliance review of procurement activities in keeping with the Government of Jamaica procurement guidelines.

Permanent Secretaries, Heads of Departments and Chief Executive Officers should ensure that this circular is brought to the attention of all relevant officers in their ministries/ departments/ agencies/public bodies.

Colin Bullock
Financial Secretary