



CENTRAL BANK OF  
TRINIDAD & TOBAGO

May 17, 2011

**CIRCULAR LETTER TO ALL  
LICENSED FINANCIAL INSTITUTIONS**

**REF: CB-IOFI-1070/2011**

Dear Sirs

**Annual Submission of  
External Auditors' Management Letters**

In accordance with section 62(2) of the Financial Institutions Act, 2008 each licensed financial institution is required to submit annually to the Inspector of Financial Institutions, the Management Letter received from its external auditor at the conclusion of the annual audit of its financial statements.

Licensed financial institutions are asked to submit by May 31, 2011, the management letters received for their annual audit for fiscal 2010. For the 2011 fiscal year-end and thereafter, licensed financial institutions are required to submit their management letters at the same time when submitting their annual audited financial statements.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Carl Hiralal', written over a white background.

Carl Hiralal  
**Inspector of Financial Institutions**