

(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA



NBAA WHISTLE BLOWING POLICY

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FOREWORD

The Whistle blowing Policy provides details on Whistle blowing and its procedures for reporting actions that violate a law, or regulation or that constitutes fraudulent accounting or other practices and investigating disclosures. The Whistle blowing Policy is a specific method within NBAA's overall Complaints and Feedback Procedure.

This policy applies to any matter which is related to NBAA and does not relate to private acts of an individual not connected to NBAA. The Board has a responsibility to manage itself legally, efficiently and fairly in the wider public interest and for the benefit of its staff. This requires a free flow of information about serious shortcomings in any of its activities so that appropriate action may be taken. If an employee has a reasonable belief that any employee has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information to his/her supervisor.

If the employee does not feel comfortable reporting the information to his/her supervisor, he/she may report to the Executive Director. All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, NBAA will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

Policy makes provision for staff or anyone connected with NBAA to raise concerns about serious malpractice within NBAA and to do so with the knowledge that their action will be viewed positively and that they will be protected from victimization.

I would like to take this opportunity to give my appreciation to Members of NBAA Governing Board, Executive Committees of the Governing Board, Workers Council, Management and NBAA Staff, whom without their dedication and support, production of whistle blowing policy would not have been possible.

Furthermore, I would like to acknowledge with much appreciation all who in one way or another have contributed in the completion of this Policy. Preparation of this document has been accomplished through involvement of different stakeholders. The involvement included discussions and consultations at different levels. These discussions and consultations were at times difficult because of the vast knowledge and different opinions.

It is my sincere hope that this policy will ultimately provide the way towards making NBAA staff and members feel considered and involved in creation of awareness on Whistle blowing. NBAA Management is fully committed to implementing this policy.

CPA Pius Maneno

EXECUTIVE DIRECTOR

LIST OF ABBREVIATIONS AND ACRONYMS

MCS	Manager Corporate Services
NBAA	National Board of Accountants and Auditors

Definition of Key Terms

Board

Means National Board of Accountants and Auditors (NBAA)

Governing Board

Means Board of Directors of the National Board of Accountants and Auditors (NBAA)

Whistle-blowing is the disclosure of information by NBAA employees, candidates, members and other stakeholders to NBAA or other authorities about wrongdoing, which could be in the form of fraud, corruption etc.

A whistle-blower means any person who makes disclosure of wrongdoing in accordance with the provisions of this Policy.

Note: a whistle-blowing concern is different from a grievance, in that the former has a public or organisational interest aspect to it, whereas the latter relates to the private interests of the person concerned (involving, for example, discrimination or bullying).

It is important that NBAA has appropriate and effective mechanisms in place for dealing with both types of complaint, but the specific focus on this policy is on wrongdoing that threatens public interests.

1 Introduction

1.1 Establishment

The National Board of Accountants and Auditors (NBAA) is an independent regulatory body for the accountancy profession established under the Accountants and Auditors (Registration) Act [Cap 286 R.E. 2002] operating under the Ministry responsible for Finance and Planning. NBAA was established in 1972 and started carrying out its functions from 15th January 1973. Since its establishment, NBAA has made a significant contribution to the development of accountancy profession in Tanzania, particularly on promotion, registration, standards setting, regulatory and examination functions. NBAA seeks to play a key role in promoting good governance through development of accountancy profession in Tanzania.

The accountancy profession has a key role to play in inspiring business confidence and assisting economic growth. NBAA members play influential roles in public and private sectors. As a professional body, NBAA supports members and stakeholders through many services and provides a common voice for the profession.

1.2 Background

This policy outlines procedures for reporting actions that violate laws, or regulations or that constitutes fraudulent or other misconduct practices. This policy applies to any matter which is related to NBAA's business and does not relate to private acts of an individual not connected to the business of NBAA.

The NBAA has a responsibility to manage itself legally, efficiently and fairly in the wider public interest and for the benefit of its employees, candidates, members and other stakeholders. This requires a free flow of information about serious shortcomings in any of its activities so that appropriate action may be taken.

The accountancy profession committed to operating in furtherance compliance with all applicable laws, rules and regulations, and prohibits fraudulent practices by any of its Board members, employees, candidates, members of the profession and other stakeholder

If any member of the general public has a reasonable belief that an employee, student or member of NBAA has engaged in any action that violates any applicable law, regulation, or constitutes a fraudulent practice, he/she is expected to immediately report such information to NBAA. If he/she does not feel comfortable reporting the information to NBAA he/she may report to any other relevant authorities

All reports to NBAA shall be followed up promptly and investigated. In conducting its investigations, NBAA shall strive to keep the identity of the complaining individual confidential unless required by the Law. The Whistle blowing Policy provides details on Whistle blowing and its procedures for reporting and investigating such disclosures.

The Whistle blowing Policy makes provision for NBAA employees, candidates, members and other stakeholder to raise concerns about serious malpractices within NBAA with the knowledge that their actions will be viewed positively and that they will be protected from victimization.

1.3 Vision and Mission

1.3.1 Vision

To become a world class regulatory and membership accountancy body.

1.3.2 Mission

To Protect Public Interest and Create Value to Stakeholders by registering members, setting standards, and developing and regulating accountancy profession

1.4 Core Values

NBAA has five (05) basic corporate core values considered to be specific and related to the core business of the Board which can be memorized through the acronym **PITIA**. These core values outlined below state how the employees of the Board are expected to behave in the course of serving members and other stakeholders of the accountancy profession in Tanzania.

- 1) Professionalism
- 2) Integrity
- 3) Teamwork
- 4) Innovation
- 5) Accountability

1.5 Mandatory Functions of NBAA

By authority of the establishing Act [The Accountants and Auditors (Registration) Act (CAP 286.R.E. 2002)] as provided under section 4, the National Board of Accountants and Auditors (NBAA) has the following mandate;

- (a) To promote and provide opportunities and facilities for the study of, and for the training in, accountancy, auditing and allied subjects;
- (b) To conduct examinations and to grant diplomas, certificates and other awards of the Board in accountancy, auditing and allied subjects;
- (c) To sponsor, arrange and provide facilities for conferences, seminars, discussions and consultations on matters relating to accountancy and allied subjects;
- (d) To arrange for the publication and general dissemination of materials produced in connection with the work and activities of the Board;
- (e) To stipulate accountancy or auditing standards and guidelines as appropriate and to ensure the compliance of the standards and guidelines by the subjects;
- (f) To maintain a register of Certified Public Accountants in Public Practice, Certified Public Accountants, Graduate Accountants, Accounting Technicians and practicing firms;
- (g) To consider and decide upon applications for registration and to effect registration of practicing accountants, accountants, Accounting Technicians and practicing firms;
- (h) To regulate the activities and conduct of Certified Public Accountants in Public Practice, Certified Public Accountants, Graduate Accountants, Accounting Technicians and practicing firms;
- (i) To evaluate foreign accountancy qualifications for exemption from parts of the Board's examinations;
- (j) To formulate the appropriate National Accountancy Scheme and syllabi and oversee that Accountancy syllabi in training institutions throughout the country are in accordance with the National Accountancy Scheme and syllabi;
- (k) To evaluate internal institutional accountancy qualifications for exemption from part of the Board's examination; and
- (l) To carry out such other functions after consultation with the Minister.

The above mandatory functions of the Board can be summarized as:

- (i) Registration
- (ii) Regulation
- (iii) Development of Accountancy Profession
- (iv) Standards Setting
- (v) Carrying out such other functions after consultation with the Minister.

Types of Whistle blowing

- a) **Open whistle-blowing** – the person making the report does so openly without seeking protection of their identity. This is possible only when the whistle-blower feels it is safe and acceptable to raise concerns openly. Such an approach makes investigation easier, as it is easier to gather information, to clearly understand motives and to avoid witch hunts.
- b) **Confidential whistle-blowing** – the identity of the person making the report is known to its recipient, but will not be disclosed without their consent, unless required by law. This approach recognises the likely anxiety faced by potential whistle-blowers and seeks to minimise the risk they face or perceive themselves to face.
- c) **Anonymous whistleblowing** – the person making the report does not identify himself / herself at any stage to anyone. This approach can make it difficult to properly investigate claims of corruption, and may inhibit feedback to the whistle-blower. Nonetheless, any report of malpractice received anonymously must be taken seriously and investigated within the limits of what is possible.
- d) **Malicious whistle blowing**
Every report made of alleged corruption or mismanagement will be taken in good faith and investigated accordingly. However, it may, in some cases, transpire that such allegations have been made in bad faith or even with malicious intent. It is necessary that all staff of NBAA are protected from such false accusations.

Therefore, any whistle-blower proven to have deliberately made wrongful allegations or to have acted in bad faith to the detriment of NBAA may face repercussions. Any proven acts of malicious wrongful accusations against staff members of NBAA will be treated as a serious misconduct and responded to accordingly.

Any staff member of institution proven to have maliciously made wrongful allegations or have acted in bad faith to the detriment of NBAA or institution may, at the discretion of NBAA management, be reported to the management of that institution, to be dealt with in accordance with its own rules and regulations. False and malicious allegations may be treated as a disciplinary offence.

Good faith test: Any complaint based on an honest belief held on reasonable grounds that their disclosure was true at the time it was made will be deemed to have been made in good faith, even if after investigation it proves to have been inaccurate. The motives of the complainant are irrelevant to the seriousness with which each complain must be treated.

1.6 General Overview

Whistleblowing is when an employee raises a concern about wrongdoing or malpractice in the workplace that has a public interest aspect to it. Officially this is called ‘making a disclosure in the public interest’.

Whistleblowing observed “when a worker reports suspected wrongdoing at work”. These wrongdoings can be related to a range of issues, such as social care, financial mismanagement and environmental damage. Whistleblowing is important to protect and reassure the workforce, and to maintain a healthy working culture and an efficient organization.

1.7 Rationale for the Whistle blowing Policy

Grounds for having whistle blowing Policy and maintaining the welfare and wellbeing of staff is of importance to NBAA, as such we take the responsibility of care seriously and fully endorse the principles and practice of The Freedom to Speak up Review. We are committed to high standards, openness, transparency and candour in all aspects of the organisation and will treat whistleblowing as a serious matter.

In line with the organisation’s commitment to openness, probity and accountability, members of staff are encouraged to report concerns, which will be taken seriously, investigated and appropriate action taken in response. As guided by law members of staff who do whistle blow will be protected against all forms of victimisation.

2.0 Policy Objectives

2.1 *General Objective*

The overall purpose of this policy is to provide a confidential or anonymous reporting process for the NBAA’s employees, candidates, members and other stakeholders to report suspicions or evidence of malpractice, or concerns regarding serious violations of the NBAA’s law, by-laws and regulations, policies and any serious misconduct.

The Whistle-blower Policy will help to prevent mismanagement, corruption, illegality or any other wrongdoing that compromises the NBAA integrity.

A well working whistle blower mechanism is a cost-effective early warning system that allows emerging problems to be quickly identified and responded to.

2.2 *Specific Objectives*

The specific purposes of the Whistle-blowing Policy are to:

- i. Ensure the safety and security of individuals who report actual or suspected wrongdoing
- ii. Reduce the risk of mismanagement or corruption in the operations of NBAA
- iii. Safeguard the reputation of NBAA
- iv. Encourage a culture of openness and integrity among NBAA employees, candidates, members and other stakeholders
- v. Enable NBAA to adhere to the high standards of accountability in its work place

3. Scope

The policy applies to all NBAA employees, candidates, members and other stakeholders. The scope of this policy will covers all internal and external categories as follows:

- a) Internal Stakeholders: Members of Staff, Management and Governing Board

b) External Stakeholders: Candidates, Members and other Stakeholders

4. Compliance

This policy is compliant with Whistle blowing and Witness Protection Act 2015, Prevention and Combating of Corruption Act 2007, Five Year Development Plan 2018/2019 – 2020/2021, Tanzania vision 2025 and 4th Revised NBAA Strategic Plan and.

5. ISSUES TO BE REPORTED

The issues to be reported under whistle blowing are:

- Corruption and related offence as stipulated under the prevention and combating of corruption act from section 15 to 39
- When another person has not complied with NBAA law or is in the process of breaking NBAA law or is likely to break NBAA law which imposes an obligation on that person

6. Issues not to be reported

The issues not to be reported under whistle blowing are:

- (a) Issues for which appropriate procedures already exist. These include NBAA Staff Grievances, Harassment and Bullying, Examination Appeals, candidate Discipline, Candidate complaints, Research Misconduct and Complaints and Feedback relating to other matters.
- (b) Personal grievances, which should be reported and deliberated through the NBAA Staff meetings or reported through normal channel.
- (c) *Anonymous complaints:* Fair and due process requires that the alleged perpetrator(s) should be made aware of and given the opportunity to respond to any allegations made against them. Therefore, the NBAA cannot investigate anonymous complaints or whistle blowing reports.

7. To whom should a report be made

A serious concern should normally be reported to the relevant Head of Department, or in the case of suspected theft or fraud to the Head of Internal Audit. Where this is not felt to be appropriate, a report may be made orally or in writing to any one of the following:

- a) The Chief Executive Officer;
- b) The Chairman of the Governing Board
- c) Any other relevant authorities

8. Procedures for lodging complaints

Matters related to whistle blowing may be reported to Executive Director through the following methods:

- (i) Use the NBAA's website (www.nbaa.go.tz) through the whistle blowing link provided
- (ii) Individuals may contact the Executive Director directly using the following address:

Executive Director,
The National Board of Accountants and Auditors (NBAA)
P.O. BOX 1271,
DODOMA
E-mail: info@nbaa.go.tz WEBSITE: www.nbaa.go.tz

Telephone no: +255 26 2963318-9

- (iii) For oral complaints or concerns you may contact Executive Director through telephone number: +255 26 2963318-9, +255 22 2150629 or by appointment.
 - (iv) In case the whistle blower feels the use of the above mentioned methods may not be effective may report the matter to Chairman of NBAA Governing Board or any relevant Authorities
 - (v) Whistleblowing may be made in the form of sign language.
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9. Procedures for making a disclosure

A disclosure may be made in writing, sign language or orally and may contain as far as practicable-

- (a) If necessary, the full name, address and occupation of a whistleblower;
- (b) the nature of the wrongdoing in respect of which the disclosure is made;
- (c) the person alleged to have committed, who is committing or is about to commit the wrongdoing;
- (d) the time and place where the alleged wrongdoing is taking place, took place or is likely to take place; and

10. Procedure when disclosure is made orally or by sign language

The following procedures shall be followed when disclosing information

- (a) Where a whistleblower makes a disclosure orally or by sign language, a Executive Director, Delegated Officer or Chairman on the Governing Board to whom the disclosure is made shall cause the disclosure to be put in writing containing the same particulars as specified in item 8.
- (b) Where the whistleblower is illiterate, the writing required to be made under (a) above shall be read, interpreted and explained to the whistleblower in a language the whistleblower understands.
- (c) In the case of a person who is blind or with some other physical disability, but literate, under (a) above shall be read, interpreted and explained to the whistleblower in a language the whistleblower understands

11. Responsibilities of Executive Director

- (i) The Office of Executive Director shall be responsible for receiving complaints or concerns whether openly, confidentially or anonymously
- (ii) To assess how serious and urgent the risk is;
- (iii) The Executive Director may delegate an officer to be responsible for receiving complaints or concerns whether openly, confidentially or anonymously.
- (iv) The Executive Director shall handle and make decisions on complaints or concerns. He may also consult the Chairman of the Executive committee on matters

- (v) to listen carefully when a concern is raised orally or by telephone and avoids pre-judging the issue.
- (vi) To report to the Chairman of Executive Committee of the Governing Board within 3 days from the time received the complaints or concern
- (vii) The Executive Director is responsible to ensure all employees, candidates, members and other stakeholders are aware of the Whistle Blower Policy and Procedures
- (viii) The Executive Director shall promptly determine what professional assistance, if any, needed in order to conduct the investigation.
- (ix) The Executive Director may consult with any member of management or employee in determining internal or external expertise such as auditors, counsel or other experts to be engaged in the investigation and in the analysis of results.
- (ix) The Executive Director shall cause investigation on whistle blowing matters inquiring further investigation.

12. Responsibilities of Delegated Officer

The delegated officer shall have the following responsibilities:

- (i) to maintain a Whistle Blower Log to record each complaint or concern and the date of the complaint received.
- (iii) to identify complaints that involve serious matter with material impact or involving Senior Management and advise reporting of the same to Chairman of the Governing Board within 3 days.
- (iv) to analyse whether the information received should be treated as a whistleblowing complaints or concerns. (to assess whether the concern can best be dealt with under the whistleblowing policy or some other procedure) and how urgent/serious and risk is.
- (v) to advise Executive Director on the course of action to be taken regarding the received complaints or concerns.
- (vi) to prepare report for Executive Director submission to Executive Committee on quarterly basis. The report should include a log of all complaints with date received, issues, status of investigations and conclusions.

13. Responsibilities of Executive Committee

For matters related to whistle blowing, the Executive Committee shall have the following responsibilities:

- (i) To receive, discuss and deliberately whistle blowing report from the Executive Director.
- (ii) To receive, discuss and deliberately whistle blowing information sent directly to the Governing Board through Chairman.

- (ix) The Executive Committee may consult with any member of management or employee in determining internal or external expertise such as auditors, counsel or other experts to be engaged in the investigation and in the analysis of results.
- (iii) To direct the Executive Director cause investigation on the matters requiring further investigation.

14. Protection of whistle blowers

Whistle blowers shall be protected if:

- (a) the disclosure is made in good faith;
- (b) the whistleblower has reasonable cause to believe that the information disclosed and an allegation of wrongdoing contained in it is substantially valid;
- (c) the disclosure is made in accordance with the provisions of Whistle blower and Witness Protection Act 2015 and Prevention and Combating of Corruption Act 2007.

15. Confidentiality

The information received from the whistle blower shall not be disclosed to unauthorised person to receive the complaints or concern

Identity of a person who made complaints or concern anonymously shall remain confidential except where required by the law.

16. Records Retention

The Executive Director shall retain all records and investigation relating to any complaint or concern for a period of seven (7) years.

All such documents should be treated as confidential and must be kept on file as part of the NBAA records.

17. Timely disclosure of information

The whistle-blowers should report wrongdoings at an early stage, therefore concerns should be raised as soon as the person has a reasonable suspicion. In such cases, it is the responsibility of the person receiving the report to instigate appropriate investigations and to seek evidence (perhaps with help from the whistle-blower).

18. Preliminary and further investigations

- (a) The delegated officer in conjunction with one other senior officer appointed by Executive Director will undertake or commission whatever preliminary investigations and consultations necessary to establish whether or not a further and formal enquiry should be instigated.
- (b) If it is decided not to establish a formal enquiry, the whistleblower shall be informed in writing with reasons within 20 working days of receipt of the disclosure.

- (c) If further investigation is deemed necessary it shall be organised by the delegated officer unless he/she is the subject of the disclosure in which case Executive Director shall act.

The investigation may be conducted by a small group of senior staff of the NBAA or an outside agency appointed by the Executive Director. The investigating body will report its findings to the Executive Director and he/she shall:

- a) Take no further action save to inform the whistleblower of the decision and reasons for it;
- b) Refer the matter to police or other appropriate authorities in the case of alleged criminal activities;
- c) Refer the matter for appropriate action within existing NBAA procedures;
- d) Refer the matter to the NBAA Governing Board.

19. Independent review

When all internal procedures have been exhausted the whistleblower, if dissatisfied with the outcome, may ask for the matter to be referred for independent review. The independent review shall be conducted by a person or persons appointed by the Executive Director or NBAA Governing Board.

The purpose of the independent review will be:

- a) To rule on whether the NBAA's internal investigation has been properly handled;
- b) Where it is judged that the investigation was properly handled, to rule on whether the response to the disclosure was reasonable in all the circumstances.
- c) The powers of the person or persons conducting the independent review will include making binding recommendations of the following nature:
 - i. Ordering a further internal investigation;
 - ii. Ordering the NBAA to reconsider the findings of the investigation.
- d) Additionally, there shall be power to:
 - i. make non-binding observations relating to the substantive disclosure for the institution to consider;
 - ii. rule, in appropriate cases, that
 - the whistleblower was actuated by malice, or some other personal or improper motive, and whether the whistleblower should be required to make a contribution to the costs incurred in external review;
 - the disclosure was without substance or merit, and whether the whistleblower should be required to make a contribution to the costs incurred in external review.
- e) The independent review will not entail oral hearings, but the reviewer will have the power to interview the whistleblower or any other persons, including those who had been involved in the handling of the disclosure. New evidence or relevant material will be considered at the discretion of the reviewer, but will normally be admitted only if it had not been reasonably available at the earlier stages of the internal investigation.

- f) The report of the independent review will be submitted to the Executive Director/NBAA Governing Board as the case may be for further action.

20. Independent advice

Independent and confidential advice may be obtained at any point in this whistle blowing processes from any appointed entity.

Oversight of these procedures shall be the responsibility of the NBAA Executive Committee which shall receive details of all cases brought under this Policy and shall make quarterly and annual reports to the Governing Board.

21. Monitoring and Evaluation

The Board will continuously monitor and evaluate effectiveness of its whistle blowing policy in order to ensure successful achievement of objectives, strategies and targets set out in the Strategic Plan. The monitoring and evaluation of the policy will be conducted quarterly based on the annual action plan.

NBAA shall develop annual action plan containing activities to be implemented. Key Performance Indicators shall as well be developed and the period applicable for each activity.

22. Policy Implementation

In order to realise remarkable achievement of the policy objectives the implementation of this policy shall be participatory in which case candidates, members and other stakeholders shall be obliged to participate in self protecting and advocating whistle blowing policy.

Executive Director shall be responsible for coordinating implementation of this policy.

23. Overall Responsibility for Implementation

The overall responsibility for implementation of this policy is vested upon the Executive Director.

24. Revision

The Whistle blowing Policy will be reviewed after every three years to keep it appraised with new arising changes.

25. Approving Authority and Effective Date

The approving authority of this Policy shall be the Governing Board of the National Board of Accountants and Auditors (NBAA) and shall come into operation with effect from the date of approval by the Governing Board.

26. Contact for Further Information

For further information, please contact:

Executive Director,

The National Board of Accountants and Auditors (NBAA)

P.O. BOX 1271,

DODOMA

TEL: +255 26 2963318-9

E-mail: info@nbaa.go.tz WEBSITE: www.nbaa.go.tz

AUTHENTICATION

This Policy was approved by NBAA Governing Board during its 177th meeting held on 28th March 2019.

Chairperson CPA Prof. Isaya J. Jairo

TITLE **NAME** **SIGNATURE**

This day of 2019