

UNITED REPUBLIC OF TANZANIA

MINISTRY OF FINANCE



**NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
TANZANIA**

NBAA CLIENT SERVICE CHARTER

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VISION

To be the World Class Regulatory and Membership Accountancy Body

MISSION STATEMENT

To protect public interest and create value to stakeholders by registering members, setting standards, developing and regulating accountancy profession

CORE VALUES

Core values state how the employees of the Board (staffs) are expected to behave in the course of serving members and other stakeholders of the accountancy profession in Tanzania. The services and actions of NBAA are guided by the following core values:

S/N	Core Value	Description
1	Professionalism	The Board shall act professionally while delivering its services and discharging its mandatory functions
2	Integrity	The Board shall endeavour to act in honest and ethical manner in delivering services to its stakeholders
3	Teamwork	The Board shall continue promoting cooperation and participatory management in developing the accountancy profession
4	Innovation	The Board shall proactively promote organizational culture that addresses changing in technology, environment and encourage creativity and continuous improvements in service delivery channels and processes
5	Customer focused	The Board shall treat customers and colleagues with courtesy and be responsive, timely and proactive to meet their needs (check customer focused from the preamble in marketing policy)
6	Accountability	Taking ownership and responsibility for all actions and results of implementing the plan/decisions (for rewording)

FORE WORD

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, 2021** operating under the Ministry responsible for finance. NBAA was established in 1972 and started carrying out its activities from 15th January 1973. Since its establishment, NBAA has made a significant contribution to the development of accountancy profession in Tanzania, particularly on registration of candidates and members, conduct of professional examinations, regulation of the conduct of candidates and members, and setting and enforcement of profession standards. NBAA also seeks to play a key role in promoting good governance through development of accountancy profession with a view of improving financial reporting in Tanzania

Through the Public Service Reform Programme (PSRP) which aims at promoting a more open and responsive Tanzania Public Service, Clients' Service Charters were developed and installed in Ministries, Independent Departments and Agencies (MDAs). The Government of Tanzania recognizes the potential benefits of using Client Service Charter as a tool to drive cultural change towards a more customer-focused approach throughout the public service. Being a public entity, and in conformity with this process, and as part of implementation of its strategic plan; the National Board of Accountants and Auditors (NBAA) has established a Client Service Charter. The Charter has been developed through consultation with internal and external stakeholders.

This Client Service Charter is a social agreement between NBAA and its customers. It specifies services and standards for service delivery, which NBAA believes its service users have a right to expect, and sets out feedback and complaint handling mechanisms. The Charter stipulates rights and obligations of NBAA to customers, and rights and obligations of customers to NBAA in delivering and receiving services respectively.

Customers and stakeholders at large are advised to make best use of this charter and provide feedback on services received from NBAA in order to enable NBAA to continually improve its service delivery against set delivery standards and hence meet customers' satisfaction.

Pius A. Maneno
EXECUTIVE DIRECTOR

ABBREVIATION/ACRONYMS

Board	National Board of Accountants and Auditors Tanzania (NBAA)
Governing Board	Board of Directors of National Board of Accountants and Auditors Tanzania (NBAA)
CA	Chief Accountant
CEO	Chief Executive Officer (Executive Director) of National Board of Accountants and Auditors Tanzania (NBAA)
Client	Key Stakeholders
CLO	Chief Legal Officer
CPA	Certified Public Accountant
CPD	Continuous Professional Development
ED	Executive Director of National Board of Accountants and Auditors Tanzania (NBAA)
ETS	Education and Training Services
HRA	Human Resource and Administration
ICT	Information and Telecommunication Technology
MS	Member Services
NBAA	National Board of Accountants and Auditors Tanzania (NBAA)
PMU	Procurement Management Unit
NGO	Non-Government Organization
CBO	Community Based Organization
BOT	Bank of Tanzania
BRELA	Business Registration AND Licensing Agency
TRA	Tanzania Revenue Authority
TIRA	Tanzania Insurance Regulatory Authority
EWURA	Energy and Water Utilities Regulatory Authority
PPRA	Public Procurement Regulatory Authority
NSSRA	National Social Security Regulatory Authority
TCRA	Tanzania Communication Regulatory Authority
NACTE	National Council for Technical Education
TCU	Tanzania Commission for Universities
NAO	National Audit Office
TAA	Tanzania Association of Accountants
ZAA	Zanzibar Association of Accountants
IIA	Institute of Internal Auditors
HESLB	Higher Education Students Loan Board
PAFA	Pan African Federation of Accountants
IFAC	International Federation of Accountants
IASB	International Accounting Standards Board
PSSSF	Public Service Social Security Fund
NSSF	National Social Security Fund,
NHIF	National Health Insurance Fund
TUICO	Tanzania Union for Industry and Commerce

1 BACKGROUND

1.1 *Establishment*

The National Board of Accountants and Auditors Tanzania (NBAA) is an independent regulatory body for the accountancy profession established under the **Accountants and Auditors (Registration) Act, 2021** operating under the Ministry responsible for finance.

NBAA was established in 1972 and started carrying out its activities from 15th January 1973. Since its establishment, NBAA has made a significant contribution to the development of accountancy profession in Tanzania, particularly on registration of candidates and members, conduct of professional examinations, regulation of the conduct of candidates and members, and setting and enforcement of profession standards. NBAA also seeks to play a key role in promoting good governance through development of accountancy profession with a view of improving financial reporting in Tanzania.

Further to that, NBAA as a professional body has a key role to play in inspiring business confidence and assisting economic growth. It also provides a common voice for the profession. NBAA members play influential roles in public and private sectors.

1.2 *Strategic Direction*

The strategic direction of the Board is as given here below:

1.2.1 Vision

To be the World Class Regulatory and Membership Accountancy Body

1.2.2 Mission

To protect public interest and create value to stakeholders by registering members, setting standards, developing and regulating accountancy profession

1.2.3 Strategic Objectives

The Strategic Objectives of the Board as set out in the 5th NBAA Strategic Plan 2021- 2026 are as provided below:

1.2.3.1 **HIV/AIDS infections and Non-Communicable Diseases reduced and Supportive Services Improved**

NBAA Strategies in addressing the situation:

- (i) Implementing HIV/AIDS and Non-Communicable Diseases Policy
- (ii) Establishing Non-Communicable diseases prevention program

Outcome indicators:

- ❖ Percentage of cases of HIV/AIDS and NCD at NBAA.

1.2.3.2 **Implementation of National Anti-Corruption Strategy Enhanced and Corruption incidences reduced**

NBAA Strategies in addressing the situation:

Preventing and combating corruption practices

Outcome indicators

- ❖ Number of corruption incidences

1.2.3.3 Accountancy Profession Improved and Sustained

NBAA Strategies in addressing the situation:

Ensuring availability of relevant learning resources (materials, library and bookshop services)

Outcome indicators:

- (i) Percentage of compliance with accounting and auditing standards and laws and regulations
- (ii) Building capacity of accountancy trainers and other resource persons
- (iii) Improving examination processes and administration
- (iv) Promoting accountancy profession and enhance compliance with regulatory frameworks
- (v) Ensuring availability of comprehensive regulatory frameworks

1.2.3.4 Governance and operations of the Board improved and sustained

NBAA Strategies in addressing the situation:

Improving Legal Practices and Procedures
 Ensuring compliance with good governance practices
 Building Human Resources capacity

Outcome indicators

- ❖ Level of customers' satisfaction with NBAA services
- ❖ Level of compliance with Laws and Regulations

1.2.3.5 Stakeholders' involvement and communication improved

NBAA Strategies in addressing the situation:

- (i) Improving ICT capacity to support business processes and service delivery
- (ii) Strengthening marketing of accountancy qualifications and functions of the Board
- (iii) Improving collaboration with key stakeholders

Outcome indicators:

- ❖ Level of stakeholders' satisfaction and awareness

1.2.3.6 Financial Management and Controls improved and sustained

NBAA Strategies in addressing the situation:

Strengthening Financial Management, Risk Management, Procurement Management and controls

Outcome Indicators:

- ❖ Percentage increase in solvency ratio i.e., Increase of NBAA ability to pay long-term debts.
- ❖ Increase compliance on laws and regulations

1.3 Mandatory Functions of NBAA

By authority of the **Accountants and Auditors (Registration) Act, 2021** the Board 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 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 formulate the appropriate National Accountancy Scheme and syllabi and oversee that the syllabi in accountancy training institutions throughout the country are in accordance with the National Accountancy Scheme and syllabi.
- (j) To promote and provide opportunities and facilities for the study of, and for the training in, accountancy and auditing and allied subjects.
- (k) To carry out such other functions after consultation with the Minister.

2 SERVICES OFFERED BY NBAA

The list of services offered by NBAA includes the following:

- (a) Registering Students and Members
- (b) Issuing Identity Cards to registered students
- (c) Issuing Certificate of Registration to Members
- (d) Sponsoring training in Accountancy (Accounting and Auditing)
- (e) Marketing Accountancy Professional
- (f) Providing/communicating information on accountancy profession
- (g) Setting standards and regulations for accountancy profession
- (h) Regulating accountancy profession
- (i) Providing professional advice (advisory services on accounting profession and allied disciplines')
- (j) Conducting Procurement Management Services
- (k) Conducting Internal Auditing
- (l) Providing legal advice and conducting legal reviews
- (m) Negotiating and drafting of contracts
- (n) Conducting and facilitating researches in various sectors and disseminating results pertaining to accountancy profession
- (o) Paying for services rendered
- (p) Preparing and issuing Accountant Journal and Students Newsletter publications
- (q) Regulating and revising syllabus, curriculum and examination regimes for the accountancy profession
- (r) Commissioning of learning materials for all subjects
- (s) Conducting audit quality monitoring/review
- (t) Conducting regulatory visits
- (u) Providing technical advices to audit firms and regulators.
- (v) Handling and investigating complaints and instituting disciplinary measures.
- (w) Creating public awareness on accountancy profession and functions of the Board
- (x) Providing learning materials/resources services.
- (y) Improving teaching and learning environment for accountancy profession.
- (z) Collaborating with training institutions (schools, colleges and higher learning institutions).
- (aa) Conducting examinations; declaring results and granting awards of the Board in accountancy, auditing and allied subjects;

- (bb) Considering and deciding upon applications for registration and o effect registration of practicing accountants, Accountants, Accounting Technicians and practicing firms;
- (cc) Renting office premises

3 PURPOSE OF THE CHARTER

Client Service Charter is a “a Statement of Commitments” between the Board and its Customers. It specifies services and standards for service delivery, which the Board believes its service users have a right to expect, and sets out feedback and complaint handling mechanisms. The Charter stipulates rights and obligations of NBAA to customers, and rights and obligations of customers to NBAA in delivering and receiving services respectively.

Therefore, the purpose of this Charter is to make customers and stakeholders at large to be aware of services offered by the Board and quality/standards/commitments of services that they should expect. This Charter will enable customers and other stakeholders to understand their rights and responsibilities/obligations as customers, and be able to understand and demand services in accordance with the responsibilities of the Board as stated in this charter. This Charter provides how customers/stakeholders can give feedback related to service delivery of the Board and informs them on various options on how to contact the Board.

4. RATIONALE FOR THE REVIEW

Rationale for the review of NBAA Client Service Charter includes the following:

1. The existing Client Service Charter has not been reviewed for 8years since when it was approved by the Governing Board during its 161st Ordinary Meeting held on 20th March 2014 and came into operation on 1st July 2015 contrary to the planned regular review of after 3 years, hence a need for its review to ensure its effectiveness and cope it with new arising need.
2. Automation of most of NBAA functions has improved service delivery in terms of time serving (Auto response)
3. Directives from the Government through Permanent Secretary, Public Service Management and Good Governance letter Ref No. BD.228/243/03/87 of 17th March 2023 directed reviewing Client Service Charter.

5. NBAA CLIENTS

The clients of NBAA include; but not limited to, the following:

- (a) Members (Accounting/Auditing Professionals and Technicians - Accountants, Auditors, Accounting firms and Auditing firms),
- (b) Candidates/Students
- (c) The Government (Ministries, Departments, Local Government Authorities, Agencies and Government Institutions),
- (d) The General Public/Community,
- (e) Parliament,
- (f) Civil Society Organizations/Non-Governmental Organizations; (NGO’s, CBO’s, CSO’s, FBO’s),
- (g) Development Partners, (Sponsors)
- (h) Bank and Financial Institutions (BOT, Banks and Other Financial Institutions),
- (i) Parents/Guardians
- (j) Private Sector,
- (k) Suppliers and Bidders,
- (l) Mass Media
- (m) Training Institutions – Accountancy and allied subjects (Schools, Colleges and Higher Learning Institutions)
- (n) Trainers/Tuition Providers and Examiners (Invigilators, Examination Setters, Moderators and Markers),

- (o) Regulators (BOT, BRELA, TRA, TIRA, EWURA, PPRA, TCRA, NACTE, Tanzania Commission for Universities (TCU),
- (p) National Audit Office (NAO)
- (q) Accountancy Associations (TAA, ZAA, IIA etc)
- (r) Higher Education Students Loan Board (HESLB),
- (s) Trade Unions (TUICO)
- (t) Employers (Public and Private)
- (u) Association of Employers
- (v) NBAA Governing Board (NBAA Board of Directors),
- (w) NBAA Employees
- (x) NBAA Tenants
- (y) Professional Bodies (PAFA, IFAC and IASB),
- (z) Social Security Institutions (PSSSF, NSSF, NHIF),
- (aa) Service Providers, Consultants and Contractors
- (bb) Insurance companies (Added)
- (cc) Book Authors and reviewers (Added)
- (dd) NBAA Staff

5.1 Services and Quality Commitments

In order to ensure that customers are provided with satisfactory and quality services, this Charter states the type of services that NBAA offers and the quality and standard of the services that should be expected. These services are derived from the expectations of the various categories of clients of the Board. Clients may demand the required service(s) applicable in this charter in accordance with the qualitative standards and time commitments set out herein for providing such service(s).

The services offered by the Board, responsible department/unit and quality (time/standard commitment) are as provided in the Table 4.1 below.

Table 5.1: Type of Services Offered by NBAA and Quality Commitment Standards

S/N	Services Offered by NBAA to Clients	Responsible Depart/Unit	Quality Commitment (Applicable Standard)
1	Acknowledgement receipt of mails/letters (including letters of complaints)	All	4 working days of receipt of the letter
2	Acknowledge invitation for attending conferences, meetings and seminars	All	Within 4 working days of receipt of invitation
3	Reply to routine correspondences (ordinary mails)	All	Within 7 working days from the date of receipt
4	Review and provide advice on complaints received	All	7 working days after receipt of the complain
5	Reply to Letters of Complaints	All	Within 14 Working days from the date of receipt
6	Receiving telephone calls	All	Within first 3 ring tones
7	Provide information requested on issues pertaining to operations of the Board	All	Within 7 working days from receipt of request
8	Dissemination of public information through NBAA website, advertisements in various mass media, and stakeholder's workshops/forum	All	On the date of event or the 1 st next working day as the case may be
			At least 2 Weeks before the event date for seminars/ workshops
9	Responding to Queries and enquiries on candidacy registration, exemption, examination entry, and examination postponement	ETS	Within 7 working days from the date of receipt of the query
10	Provide legal interpretation and advice	CLO	Within 7 working days from the date of lodging a request/inquiry or report progress and expected submission date if more time required as the case may be.
11	Preparation and issuing of Certificates of Registration for various categories	All	Within 30 working days from the date of approval of the respective registration
12	Response to Requests for Exemption (Exemption Requests) from candidates who have submitted their exemption request in full to inform them of their eligibility	ETS	Within 12 working days of their submission
13	Issuing of acknowledgement and eligibility letters and Identity Cards for new candidacy registration	ETS	within 7 days after the closing date
14	Issue of Candidates Identity Cards for replacing expired or lost IDs	ETS	14 days before commencement of the respective examinations for Dar

S/N	Services Offered by NBAA to Clients	Responsible Depart/Unit	Quality Commitment (Applicable Standard)
			es Salaam candidates, 01 day before commencement of the respective examinations for up-country centres candidates
15	Admission docket posted to candidates	ETS	14 days before commencement of the respective examinations
16	Conducting examinations	ETS	3 rd or 4 th week of February and August (for Mid-session examinations)
17	Declaring results	ETS	March, June, September and December every year
18	Granting awards of the Board in accountancy, auditing and allied subjects;	ETS	1 st week of October every year
19	Transcripts and letters of recommendations issued upon request	ETS	10 working days from date of receipt of application
20	Issuing statement of examination results	ETS	14 working days after declaration of respective examination results
21	Issuing/posting/uploading of Accountant Magazine and the Accountant Journal	ETS	Within 30 days after the end of the respective reporting quarter
22	Issuing duplicate copies of statement of examination results	ETS	Within 2 working days from the date of receipt of request
23	Conduct workshops to candidates every August	ETS	At least once in a year
24	Conduct Training of Trainers (ToT) workshops	ETS	At least one in every two years for Trainers/Tuition Providers and Examiners
25	Issuing of examination timetable	METS	3 months before examination date
26	Issuing announcement for the graduation ceremony	METS	3 months before graduation date
27	Confirmation of accepted/rejected articles	METS	21 working days after submission
28	Issuing appointment letters to appointed examiners	METS	14 days before commencement of the assignment
29	Initiation of payments to examiners	METS	14 working days after the completion of the assignment
30	Initiation of payments to service providers on examination matters	METS	3 working days after the submission of tax invoices
31	Provision of library services	METS	Throughout the year and open the library on long hours every two months before May and November examinations

CLIENT SERVICE CHARTER

S/N	Services Offered by NBAA to Clients	Responsible Depart/Unit	Quality Commitment (Applicable Standard)
32	Registering new Tuition Providers	METS	30 working days after the receipt of an application
33	Accrediting new Accountancy Training Institutions	METS	Two months after the receipt of an application
34	Feedback on the assessment of institutional examination past papers	METS	30 days after the receipt of the examination papers
35	Visit Audit firms for AQR	MS	At least once in every three (03) years
36	Appointment with audit firms for AQR visit	CAQRO	21 days before the visit date for regular visits
37	Confirmation of pre-agreed Appointment for AQR visit	CAQRO	3 days before the visit date
38	Submission of Draft AQR Reports to Director	CAQRO	7 days after completion of review
39	Submission of draft AQR findings to Audit firms	MS	21 days after completion of review
40	Preparation and submission of AQR Annual Report	MS	Annually
41	Conduct CPD seminars for members	MS	At least one CPD Seminar per month
42	Submission of Proposal(s) of Paper Presenters	CCPDO	30 days before the seminar date
43	Preparation and submission of Seminar invitation letters	CCPDO	30 days before the seminar date
44	Advertising and Dispatching Invitation Letters for Seminars/Workshops		_____ before the date of the respective seminar/workshop
45	Preparation and submission of Seminar reports	CCPDO	14 days after the seminar date
46	Preparation and submission of CPD Annual Report	MS	Annually
47	Preparation and Submission of CPD Calendar for the year	CCPDO	Before 30 th August every year
48	Organize General Workers' Council Meetings	WCS	Twice (02) per Year
49	Prepare Minutes and Meeting Booklets of General Workers' Council Meetings and dispatch to members.	WCS	14 days before the Meeting
50	Circulate the resolution of the general workers' council meetings	WCS	14 working days after the meeting
51	Respond to audit queries	CA	14 working days from the date of receipt of the draft audit report or query
52	Effecting payment to suppliers/service providers (Creditors)	CA	7 working days after supply of acceptable goods /and or services and receipt of an acceptable invoice and other relevant documents
53	Preparation and payment of monthly	CA	On or before 27 th day of the due

S/N	Services Offered by NBAA to Clients	Responsible Depart/Unit	Quality Commitment (Applicable Standard)
	salary		month
54	Submission of statutory salary deductions	CA	7 days after effecting the respective deductions from the payroll
55	Prepare Payment Vouchers and Checks for approved claims	CA	3 working days after receipt of the dully approved claim(s).
56	Prepare Management reports	All	Monthly and/or quarterly as appropriate
57	Prepare Draft Annual Financial Statements and submit to Audit Committee and CAG	CA	Every year, before 30th September
58	Procurement of goods, and services	PMU	As provided in the Procurement Act and its Regulation for other procurement methods
59	Inspect Goods/works received from suppliers/contractors to assess whether they meet requirements as per set out specifications and provide report	PMU through Inspection Team	Within 3 working days from the date of receipt of goods or handing over note
60	Tendering information/services	PMU	As guided by the provisions of the Public Procurement Act and its Regulations in force
61	Enter into service agreement with supplies	PMU	Within 30 working days from the date of tender award
62	Processing of requisition orders	PMU	1 day after receiving the requisition
63	Distribution of requisitions	PMU	1 day after the date of approval of requisition order
64	Issue LPO to the selected supplier/service provider	PMU	3 working days after selection and receipt of acceptable relevant documents
65	Preparation of contracts for service providers	PMU	Within 7 working days after approval of award recommendation
66	Ratifying the contracts	CLO	Within 7 Working days from the date of receipt of the draft contracts from PMU.
67	Contract signing with suppliers/service providers	PMU	Within 5 working days from the date of receipt of the respective contract document duly ratified by CLO awarding and receipt of required submission and required complete documents
68	Facilitating Staff Training	HRA	In accordance with Staff Regulations, Succession Plan Policy, /Training and Development Policy and Training and Development Plan
69	Confirmation of employment	HRA	Within 1 month after 12 months (One year) from the date of employment
70	Promotions of staff	HRA	According to Staff Regulations
71	Provision of social welfare services	HRA	As provided in staff regulations,

S/N	Services Offered by NBAA to Clients	Responsible Depart/Unit	Quality Commitment (Applicable Standard)
			incentive package and annual budget
72	Provision of support services related to people living with HIV/AIDS	HRA	As provided in Staff Regulations and HIV/AIDS Policy.
73	Issue Lease Agreements to Tenants	HRA	By the end of June each year
74	Issue Invoices to Tenants for each annual tenancy period/agreement	HRA	By the end of June each year
75	Organizing workers/staff meetings	HRA	As request for emergency meetings 3 working days for regular meetings At least 1 regular meeting per quarter
76	Provide or respond to field attachments for students	HRA	7 working days from the date of receipt of the application

6. NBAA'S RESPONSIBILITIES AND STANDARDS

The National Board of Accountants and Auditors Tanzania (NBAA) commit to giving clients quality services by being responsible in the following ways:

- 6.1 Provide services to clients as per quality commitments set out in Table 4.1 of this charter
- 6.2 Provide clear, accurate, and timely information and advice;
- 6.3 Consult widely before making decisions and tell the client how long the Board have to respond;
- 6.4 Let client know about decisions that will affect him/her and explain why they are being made;
- 6.5 Be effective and efficient in the delivery of services;
- 6.6 Monitor performance and look for ways to improve services;
- 6.7 Act honestly, ethically and professionally;
- 6.8 Be polite, courteous and helpful;
- 6.9 Communicate clearly and in plain language;
- 6.10 Endeavour to achieve the highest standard in the service delivery;
- 6.11 Apply relevant legislation, policies, and procedures impartially and consistently, and
- 6.12 Respond to correspondence promptly and handle telephone and personal inquiries immediately. If a complete response is not practical within the set timeframe, client will be told when and by whom it will be provided.

7. CLIENT'S RIGHTS AND RESPONSIBILITIES

7.1 Client's Rights

In order the Board to provide clients with quality services and meet its commitments to clients, a client has the following rights: -

- 7.1.1 To be given privacy and confidentiality on all business transaction with the Board in accordance with the laws and policies of the land
- 7.1.2 To be provided with necessary information (to be informed);
- 7.1.3 To provide feedback on Board's services.
- 7.1.4 To be treated and attended with dignity, integrity and in a friendly environment; in accordance with the laws and policies of the land,
- 7.1.5 To have access to reports concerning clients through the laid down channels;
- 7.1.6 To lodge their complaints through laid down channels;
- 7.1.7 To expect confidentiality;

7.1.8 To see the Executive Director for matters relating to NBAA

7.2 Client's Responsibilities

In order to enable the Board to meet service standards and its commitments to clients, customers are encouraged to be responsible in the following manner: -

- 7.2.1 To be punctual when given and accepted a specific appointment;
- 7.2.2 To provide the Board with accurate and complete information;
- 7.2.3 To treat NBAA staff with respect;
- 7.2.4 Not being involved in corruption in any manner with NBAA staff,
- 7.2.5 To follow instructions, and adhering to relevant laws of the land, regulations and procedures before and after entering into business dealing with the Board.
- 7.2.6 To provide feedback on Board's service delivery
- 7.2.7 To update Membership/studentship particulars with the Board whenever changes occur e.g., change of name/address/telephone number, movement from one employer to another, movement from one region/geographical location to another
- 7.2.8 To Pay in timely manner due fees and charges (such as annual subscription fees, candidacy fees. examination entry fees, exemption fees, seminar fees and rent charges)
- 7.2.9 To adhere to the NBAA policies, rules, and bylaws and regulations (such as Membership and Examination and Training bylaws, and examination regulations)
- 7.2.10 To play utmost good faith in all business dealing with the Board
- 7.2.11 To comply to terms and condition of the agreement/contract entered into with the Board
- 7.2.12 To submit genuine claims with relevant supporting documents in time
- 7.2.13 To provide necessary information/support when requested by the Board to smooth business relationship

8 FEEDBACK ON SERVICES

This Charter has been developed through consultations with stakeholders. The Board would like to give clients and other stakeholders an opportunity to contribute in improvement of services of the Board delivered to them clients through feedback as complements for continuous improvement of quality of services standards in order to meet client's needs and satisfaction. Clients can also lodge complaints when not satisfied with services received or unhappy with the behaviour of any of NBAA staff. Furthermore, clients are strongly advised to report on any professional misconduct (un-ethical professional conduct) and non-compliance to accountancy (accounting and auditing) standards.

To lodge feedback and/or complaints clients should do the following:

- 8.1 In the first instance, contact the staff member concerned or ask to speak to the head of department or section of the respective staff with a view of resolving the concerns immediately;
- 8.2 Alternatively contact the Executive Director for advice on the appropriate courses of action open to you;
- 8.3 If still not satisfied or would like to provide feedback, the concerns should be submitted in writing to the Executive Director. The Board promises to process the feedback and responding through acknowledgement and improvement on standards, and

- 8.4 Written complaints will be fully investigated and a written response will be provided within the specified time as shown in quality commitments (service delivery standards) provided under Table 4.1 of this charter.

9 REPORTING PERFORMANCE AGAINST STANDARDS

The Board will continue to be transparent and accountable for its performance and operations. The Board will publish this charter and information on level of compliance to the promises, commitments, and guarantees made in this charter and will regularly monitor the level of clients' awareness on the charter. Specifically, the Board will:

- 9.1 Publish performance information summary against commitments set out in the Charter in the annual report;
- 9.2 Report on performance to key stakeholders (including NBAA staff) to ensure openness and accountability in order to maintain an on-going good working relationship with staff and other stakeholders.

10 FRAUD AND CORRUPTION PREVENTION

NBAA will not tolerate fraud and corruption, and where appropriate, it will take action against those responsible so as to recover any losses and deter the same.

Clients can assist this process by reporting any suspect of fraud and/or corruption involving members of the Board.

NBAA strives to remain a Fraud and Corruption Free entity.

11 CHARTER REVISION

This Charter may be reviewed from time to time at least once in every three years to make it a living document coping with the changes occurring in the society and new arising clients needs and the review process will involve consultation with key stakeholders.

12 APPROVING AUTHORITY AND EFFECTIVE DATE

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

13 CONTACT DETAILS

NBAA is keen to improve the level of services it offers and welcome clients' suggestions or comments. Clients' comments/feedback will help the Board in appraising its service delivery.

For feedback and further information please contact:

Executive Director,
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E-mail: info@nbaa.go.tz
Website: www.nbaa.go.tz

14 AUTHENTICATION

This Charter was approved by NBAA Governing Board during its 192nd meeting held on 29th September 2023.