



**THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA
(NBAA)**

TECHNICAL PRONOUNCEMENT NO. 1 OF 2025

ADOPTION OF GLOBAL INTERNAL AUDIT STANDARDS (GIAS) 2024

In 2017, The National Board of Accountants and Auditors (NBAA) through its Technical Pronouncement No.1 of 2017 adopted the International Professional Practices Framework (IPPF) 2017.

Following the revision and replacement of IPPF 2017 by the Global Internal Audit Standards (GIAS) 2024, the NBAA Governing Board, at its 195th meeting held on 28th March 2025 approved the adoption of the GIAS 2024 in place of the IPPF 2017.

When applying Global Internal Audit Standards, the Chief Audit Executive shall ensure that:

- (a) Where Global Internal Audit Standards conflict with the laws of the country the legal requirements shall take precedence and thereafter rationale for any departure from the standards must be documented; and
- (b) When an entity conducts external quality assessment, the assessment team must include at least one member who holds a Professional Diploma in Internal Auditing (PDIA) or its equivalent as determined by NBAA.

The use of Global Internal Audit Standards (GIAS) 2024 is effective from 1st July 2025. However, the Board reserves the right to issue standards and technical pronouncements to supplement the international standards as and when need arises to do so.

For further information and clarification please contact:

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