

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



REVISED WHISTLE BLOWING POLICY

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CHAPTER ONE

1.0 INTRODUCTION, ESTABLISHMENT OF NBAA

1.1. Overview

This chapter focus on the establishment of the National Board of Accountants and Auditors Tanzania (NBAA), its background information, vision and mission, core values, and functions. Additionally, the chapter discusses the rationale behind the whistleblowing policy.

1.2. Establishment of NBAA

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] as amended, 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 members, conduct of professional examinations, regulation of the conduct of members, and setting profession standards and enforcing compliance and NBAA 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.

1.3. Vision and Mission

Vision

To become a world class regulatory and membership accountancy body.

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 six (06) basic corporate core values considered to be specific and related to the core business of the Board which can be memorized through the acronym PITICA. These core values outlined below state how the employees of the Board are expected to behave in the course of serving members and other stakeholder of the accountancy profession in Tanzania.

- (i) Professionalism
- (ii) Integrity
- (iii) Teamwork
- (iv) Innovation
- (v) Customer Focused
- (vi) Accountability

1.5. Functions of the National Board of Accountants and Auditors (NBAA).

The National Board of Accountants and Auditors (NBAA) is mandated to perform the following functions:

- (i) Registration of accountants and auditors;
- (ii) Regulation of the accountancy profession;
- (iii) Development of the accountancy profession;
- (iv) Setting and maintaining standards for accountancy practice;
- (v) Carrying out other functions as directed, after consultation with the Minister

1.6. Rationale for the Whistle blowing Policy

The rationale for NBAA's Whistleblowing Policy is to maintain high standards of integrity, transparency, and accountability. The organization fully endorses The Freedom to Speak Up and is committed to openness and candour in all its operations. Whistleblowing concerns will be treated seriously, investigated thoroughly, and addressed, with protections in place to prevent victimization. This policy encourages NBAA's employees, members, government bodies, students, candidates, and other stakeholders to report misconduct, ensuring a safe environment for raising concerns.

CHAPTER TWO

2.0 POLICY OBJECTIVES

2.1 Policy 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.

2.2 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-blowing 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.

2.3 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.

2.4 Scope

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

- (i) Internal Stakeholders such as Members of Staff, Management and Governing Board;
- (ii) External Stakeholder such as Candidates, Members and other Stakeholders.

2.5 Compliance

This policy is compliant with the Whistleblower and Witness Protection Act [CAP 446 (R.E 2022)], Five Year Development Plan 2021/2022 – 2025/2026, Tanzania vision 2050, 5th Revised NBAA Strategic Plan and NBAA Staff Regulations.

CHAPTER THREE

3.0 TYPES OF WHISTLEBLOWING AND PROCEDURES FOR LODGING COMPLAINTS

3.1 Overview

This chapter intends to explain how employees, stakeholders, clients and members of the Board can report legal and ethical issues like fraud, corruption or any other unlawful conduct or dangers to the public or the environment.

3.2 Types of Whistleblowing

The National Board of Accountants and Auditors Tanzania (NBAA) recognizes four distinct types of whistleblowing. Each type reflects the different approaches and circumstances under which individuals may report unethical or improper conduct. The following are the types of whistleblowing

- (i) Open whistleblowing – 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.
- (ii) Confidential whistleblowing – 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.
- (iii) 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.
- (iv) Malicious whistleblowing -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 NBAA stakeholders 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 NBAA stakeholders will be treated as a serious misconduct and responded to accordingly.

3.3 Issues to be reported

The issues to be reported under whistleblowing are:

- (a) Corruption and related offence as stipulated under The Prevention and Combating of Corruption Act Cap 329 {R.E 2022} from section 15 to 39 as stipulated below: -
 - (i) Corrupt transactions.
 - (ii) Corrupt transactions in contracts.
 - (iii) Corrupt transactions in procurement.
 - (iv) Corrupt transactions in auctions.
 - (v) Application of Act.
 - (vi) Corrupt transactions in employment.
 - (vii) Bribery of foreign public official.
 - (viii) Use of documents intended to mislead principal.
 - (ix) Persons obtaining advantage.
 - (x) Advantage received on behalf of accused.
 - (xi) Sexual favor or any other favors.
 - (xii) Public officials to give accounts of properties.
 - (xiii) Possession of unexplained property.
 - (xiv) Embezzlement and misappropriation.
 - (xv) Diversion.
 - (xvi) Aiding and abetting.
 - (xvii) Abuse of position.
 - (xviii) Conspiracy.
 - (xix) Trading in influence.
 - (xx) Transfer of proceeds of corruption.
 - (xxi) Presumption of corruption.
 - (xxii) False pretense to officer.
 - (xxiii) Offence of disclosure of identity.

- (xxiv) Freezing of assets.
- (xxv) Duty to give information.

- (b) 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;
- (c) Any fraudulent/ malpractices activity/ theft.

3.4 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 whistleblowing reports.

3.5 To whom should a report be made

A serious concern should normally be reported to the relevant Director of Directorate/Unit, 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 Executive Director
- (b) The Chairman of the Governing Board
- (c) Any other relevant authorities

3.6 Procedures for lodging complaints

All matters related to whistleblowing may be reported to Executive Director through the following methods:

- (a) Use the NBAA's website (www.nbaa.go.tz) through the whistleblowing link provided;
- (b) 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

- (c) Send the matter through emrejesho <https://www.emrejesho.gov.go.tz/> or <https://emalalamiko.gov.go.tz>
- (d) For oral complaints or concerns you may contact Executive Director through telephone number: +255 26 2963318-9, +255 22 2150629 or by appointment.
- (e) 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
- (f) Whistleblowing may be made in the form of sign language.

3.7 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.

3.8 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, an 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 items 2.1.6
- (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 clearly.
- (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.

CHAPTER FOUR

4.0 RESPONSIBILITY FOR WHISTLEBLOWING POLICY

4.1 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 Finance and Human Resources Committee on matters;
- (v) To listen carefully when a concern is raised orally or by telephone and avoids prejudging the issue;
- (vi) To report to the Chairman of Finance and Human Resources Committee of the Governing Board not more than 21 days from the time received the complaints or concern depend on the seriousness and agency of the reported incidence;
- (vii) The Executive Director is responsible to ensure all employees, candidates, members and other stakeholders are aware of the whistleblowing 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;
- (x) The Executive Director shall cause investigation on whistleblowing matters inquiring further investigation and submit the report to the Governing Board through Finance and Human Resources Committee with in the 21 days from the date of starting the investigation or more depend on the nature of the reported incidence.

4.2 Responsibilities of Delegated Officer

The delegated officer shall have the following responsibilities:

- (i) To maintain a Whistleblower Log to record each complaint or concern and the date of the complaint received.
- (ii) 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 through Finance and Human Resources Committee.
- (iii) To analyses 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.
- (iv) To advise Executive Director on the course of action to be taken regarding the received complaints or concerns.
- (v) To prepare report for Executive Director for submission to Finance and Human Resources Committee on quarterly basis. The report should include a log of all complaints with date received, issues, status of investigations and conclusions.

4.3 Responsibilities of Finance and Human Resources Committee.

For matters related to whistleblowing, the Finance and Human Resources Committee shall have the following responsibilities:

- (i) To receive, discuss and deliberately whistleblowing report from the Executive Director.
- (ii) To receive, discuss and deliberately whistleblowing information sent directly to the Governing Board through Chairman.
- (iii) The Finance and Human Resource 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.
- (iv) To direct the Executive Director cause investigation on the matters requiring further investigation.

4.4 Protection of whistleblowers

Its responsibility of the Board to ensure that the Whistleblowers are 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 Whistleblower and Witness Protection Act, 2022 and The Prevention and Combating of Corruption Act 2022;
- (d) A whistleblower shall not be subjected to criminal or civil proceedings in respect of the disclosure made.

4.5 Circumstances that may attract protection of whistleblowers

Section 10(1) of the Whistleblower and Witness Protection Act, 2022 provide that a competent Authority shall, upon application by whistleblower or on the basis of the information gathered, protect him if there is a reasonable belief or fear on the part of the whistleblower as a result of disclosure that:

- (a) He may be subjected to dismissal, suspension, harassment, discrimination or intimidation or any other form of victimization by this employer or member of staff;
- (b) His life or property or the life or property of a person of close or interpersonal relationship is endangered or is likely to be endangered;
- (c) Where the Board is satisfied that the whistleblower needs protection that is not within his powers, he shall refer the matter to the institution that is capable of providing protection to protect the whistleblower.

4.6 Confidentiality

The information received from the whistleblower shall not be disclosed to unauthorized person to receive the complaints or concern.

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

4.7 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.

4.8 Timely Disclosure of Information

Whistleblowers are encouraged to report any suspected wrongdoing promptly, raising concerns as soon as they have a reasonable basis for suspicion. It is imperative that such disclosures occur at the earliest possible stage to enable timely intervention. The recipient of the report bears the responsibility to initiate appropriate investigations with diligence and impartiality, ensuring the collection of substantive evidence, which may include collaboration with the whistleblower. Furthermore, all investigations must adhere to principles of confidentiality, fairness, and non-retaliation to protect the whistleblower and ensure the integrity of the process

CHAPTER FIVE

5.0 INVESTIGATION AND REPORTING

5.1 Introduction

This chapter covers preliminary and further investigation, investigation reporting, independent review, independent advice.

5.2 Preliminary and Further investigations

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.

5.3 Preliminary Investigations

In conducting the preliminary investigation, the following procedural actions shall be considered:

- a) **Review of Whistleblowing Report:** Examine the whistleblowers submission to identify the nature and scope of the allegations. Determine if the issue falls under the jurisdiction of the NBAA Whistleblowing policy and ensure the whistleblowers identity (if disclosed) is protected as per policy guidelines.
- b) **Verification of Policy Compliance:** Confirm that the whistleblowing report was submitted through designated channels, and check whether all procedural requirements were followed by the whistleblower.
- c) **Assessment of Initial Evidence:** Conduct a preliminary review of any supporting documentation or evidence provided by the whistleblower, and identify potential conflicts of interest or areas of sensitivity.
- d) **Engagement of Investigation Team:** Form a team with members experienced in accounting, auditing, legal, and regulatory compliance, and ensure investigators have no direct connection to the parties involved to maintain impartiality.

- e) Risk and Impact Assessment: Evaluate the potential implications of the allegation, and assess the need for urgent action, such as freezing transactions or securing sensitive documents.

5.4 Further investigations

- (i) If further investigation is deemed necessary it shall be organized by the delegated officer unless he/she is the subject of the disclosure in which case Executive Director shall act.
- (ii) The investigation may be conducted by a small group of senior staff of the NBAA or an outside agency appointed by the Executive Director.
- (iii) In conducting the further investigation, the following procedural actions shall be considered:
 - (a) Detailed Analysis of the allegations: Investigate the specific claims in detail, and compare the allegations against NBAA Whistle Blowing Policy.
 - (b) Gathering and securing evidence: Conduct forensic audits, data analysis, and documents reviews, and preserve relevant data.
 - (c) Stakeholder interviews
 - (d) Liaison with regulatory bodies: coordinate with external regulatory authorities if required, and determine if the allegations necessitate involvement from external auditors or law enforcement.
 - (e) Compilation of findings: summarize evidence, analysis, and findings in a comprehensive report. Highlight areas where NBAA's whistleblowing policy succeeded or needs improvement.

5.5 Reporting of investigation

The investigating body will report its findings to the Executive Director and he/she shall:

- (a) Take no further action save to inform the whistle-blower 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.

5.6 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 NBAA Whistleblowing Policy is to ensure the policy is effective, compliant, and trusted by stakeholders, specific objectives include:

- (a) To rule on whether the NBAA's internal investigation has been properly handled by evaluating whether the policy facilitates the reporting of unethical or unlawful practices, and determine if the policy ensures timely and fair resolution of whistleblowing cases.
- (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 contribute to the costs incurred in external review;
 - The disclosure was without substance or merit, and whether the whistleblower should be required to contribute 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.

5.7 Independent advice

Independent and confidential advice may be obtained at any point in this whistle blowing processes from any appointed entity by promoting accountability and ethical practices.

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

CHAPTER SIX

6.0 IMPLEMENTATION, MONITORING AND EVALUATION OF WHISTLE BLOWING POLICY

6.1 Introduction

This chapter covers Monitoring and evaluation, policy implementation, overall responsibility for implementation, revision, appointing authority and effective date, and contact for further information.

6.2 Policy implementation

The effective implementation of the policy involves strategic planning, communication, and continuous monitoring to ensure it achieves its intended objectives as well to realize 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 whistleblowing policy. Executive Director shall be responsible for coordinating implementation of this policy.

6.3 Overall Responsibility for Implementation

The overall responsibility for implementation of this policy is vested upon the Executive Director and Chairperson of the Governing Board of the National Board of Accountants and Auditors (NBAA) in case the claims concerned with the Executive Director.

6.4 Revision

Revising the NBAA Whistleblowing Policy involves updating its framework to reflect current legal requirements, organizational goals, and international best practices after every five years.

6.5 Monitoring and Evaluation

6.5.1 Monitoring

The Board shall continuously monitor the implementation of its whistleblowing policy to ensure alignment with the objectives, strategies, and targets outlined in the Strategic Plan. Monitoring activities will be conducted quarterly in accordance with the annual action plan. This will involve:

- (i) Regular tracking of whistleblowing reports, including the number, nature, and resolution status of cases.
- (ii) Ensuring adherence to timelines and procedures for addressing concerns raised under the whistleblowing policy.
- (iii) Identifying any bottlenecks or gaps in the reporting and response processes and recommending corrective actions.

The NBAA will develop an annual action plan that details specific activities to be undertaken for monitoring purposes, with clear timelines and responsibilities assigned to relevant personnel.

6.5.2 Evaluation

The Board shall evaluate the overall effectiveness and impact of the whistleblowing policy to ensure its continued relevance and efficacy in achieving desired outcomes. Evaluations will be conducted quarterly, with a comprehensive review at the end of each financial year. This process will include:

- (i) Assessing the outcomes of whistleblowing reports, such as resolution rates, actions taken, and organizational improvements.
- (ii) Reviewing compliance with the policy and any legal or regulatory requirements.
- (iii) Gathering feedback from stakeholders, including whistleblowers and individuals involved in investigations, to identify areas for improvement.
- (iv) Analyzing trends in whistleblowing data to detect patterns and inform policy adjustments.

Key Performance Indicators (KPIs) will be developed to measure the success of the policy and the timeliness and effectiveness of activities. The evaluation process will ensure that any shortcomings are addressed, and necessary updates are made to the whistleblowing framework to enhance its functionality and impact.

6.6 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.

6.7 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 197-meeting held on 27th March 2025 and to be effective from 1st April, 2025.

Chairperson: CPA Prof. Sylvia Shayo Temu

TITLE

NAME



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SIGNATURE

This 27th day of March 2025