

The National Audit Academy Annual Newsletter



**Transforming Learning,
Pioneering Excellence.**





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Pioneering Excellence.**



Foreword



It is my great pleasure to welcome you to the Second Year Newsletter of the National Audit Academy (NAA). The Academy was established on the belief that strong public sector accountability begins with capable, ethical, and forward-looking professionals. It was created to strengthen the capacity of NAOT and its stakeholders through continuous learning, applied research, knowledge sharing, and innovation, while fostering a culture of excellence that responds to the changing demands of the auditing profession.

Our First Newsletter documented the Academy's humble beginnings, capturing the vision behind its establishment and the milestones that laid a solid foundation for its future. This second edition tells the story of "a year of transformation". In this Newsletter you will discover the significant progress made over the past year from introducing several first-ever initiatives and expanding our international engagement through strategic partnerships and multilingual learning programmes, to hosting the inaugural Academy Week, advancing research and institutional surveys, and commencing construction of the Academy's permanent campus.

These achievements are more than milestones; they represent our collective commitment to building a learning-centred institution that embraces innovation, strengthens professional excellence, and positions NAOT to meet the evolving expectations of a modern Supreme Audit Institution. I extend my sincere appreciation to our staff, partners, professional bodies, development partners, and all stakeholders whose unwavering support and collaboration continue to shape the Academy into a strategic centre of excellence for the NAOT. I warmly invite you to explore this journal and reflect on the progress we have made together. It is a story of vision translated into action, partnerships transformed into lasting impact, and a shared commitment to building the future of public sector auditing.

On behalf of NAOT, I express my heartfelt gratitude to everyone whose dedication and support have made this journey possible. Together, we are laying a strong foundation for a National Audit Academy that will continue to serve Tanzania, the African region, and the global public auditing community for generations to come.

CPA. Adv. Charles E. Kichere
Controller and Auditor General
United Republic of Tanzania

1. Looking Back: Our Journey Since the First Newsletter

One year ago, the first Newsletter detailing the operations of the National Audit Academy (NAA) was published. That inaugural Newsletter documented our journey during the establishment of the National Audit Academy as a premier training, research, and innovation centre for the Supreme Audit Institution of Tanzania. The Academy was established with the aim of strengthening the professional capacity of the National Audit Office of Tanzania (NAOT) staff and its strategic stakeholders through training, knowledge sharing, and research in various audit-related disciplines that are essential for improving public sector accountability and governance.

The establishment of the National Audit Academy marked an important institutional milestone for the National Audit Office of Tanzania. It signified a deliberate commitment by the Office to invest in long-term professional development and to create a sustainable platform for continuous learning among its staff and partners. Since the publication of the first Newsletter, a great deal has taken place within the Academy and across the Office as a whole.

Over the past year, the Academy has continued to grow from its humble beginnings into a more established and vibrant institutional centre within the Supreme Audit Institution. Various initiatives have been undertaken to strengthen the Academy's operations, expand its training programmes, and promote knowledge sharing among auditors and stakeholders. This year's Newsletter therefore serves as a continuation of our institutional documentation. It captures the ongoing journey of the National Audit

Academy and highlights the major developments that have taken place since the publication of the previous issue. By documenting these developments, the Newsletter contributes to preserving the institutional memory of the Academy while also sharing valuable experiences with a wider audience. The National Audit Academy remains unique in the AFROSAI-E region. It is recognised as the only Supreme Audit Institution academy within the region that is exclusively dedicated to the capacity building of SAI staff and other relevant stakeholders. Through its programmes and initiatives, the Academy continues to support professional development not only within NAOT but also within the broader public financial management and accountability ecosystem.



*Conceptual Layout of the Initial Training Centre
Project Originally Proposed for Gezaulole, Kigamboni,
Dar es Salaam*



The continued growth of the National Audit Academy is guided by the fundamental principles upon which it was established. These principles include strong leadership from management, active involvement of stakeholders, sustainability of previous institutional initiatives, openness to change, and the promotion of innovation in training and professional development. By adhering to these principles, the Academy continues to evolve as an important institutional pillar

within NAOT. This year's Newsletter highlights the key developments that have taken place since last year. In particular, it covers a number of strategic initiatives implemented during the period from July 2025 to June 2026. The Newsletter is organized to present developments in several areas including capacity-building events, research initiatives, and institutional development activities that have taken place during this period.

2. A Season of "First Evers"

The past year has been an exciting and promising period for the National Audit Academy. During this time, the Academy introduced several innovative initiatives that had never been undertaken before within the National Audit Office of Tanzania and, in some cases, even beyond the Office.

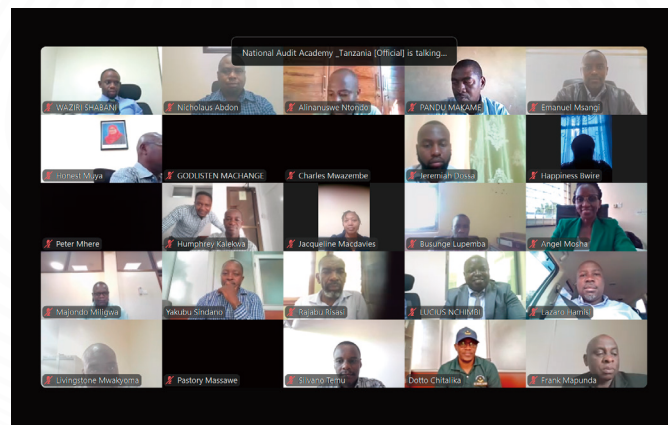
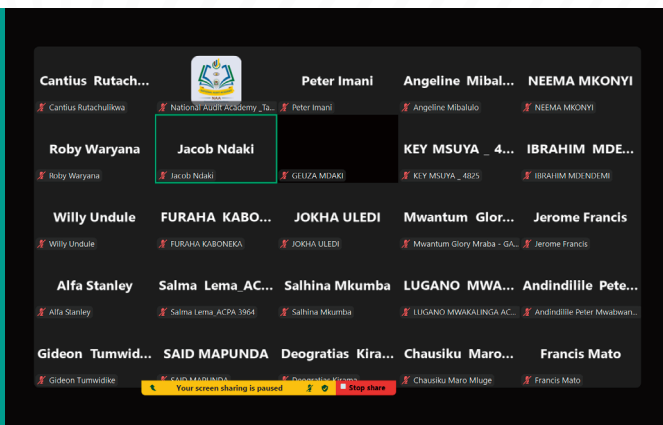
These initiatives represent important milestones in the Academy's efforts to strengthen professional development and expand learning opportunities for NAOT staff and other stakeholders. Many of the activities undertaken during the year were conducted for the very first time and therefore represent significant institutional achievements. These "first-ever" initiatives demonstrate the Academy's commitment to innovation, creativity, and continuous improvement in delivering training and professional development programmes. They also reflect the growing role of the Academy as a centre for learning and knowledge sharing within the Office and beyond. Below is a highlight of selected events that represent these important first-ever initiatives.

2.1 The First Ever Fully Online CPD Programme

One of the major milestones achieved during the year was the implementation of the first ever customized Continuous Professional Development (CPD) programme delivered fully online for staff of the National Audit Office of Tanzania. This programme was developed and delivered by the National Audit Academy in collaboration with the National Board of Accountants and Auditors (NBAA).

The programme was formally recognized as a CPD-fulfilling initiative under the NBAA CPD framework, thereby allowing participants to earn professional CPD credits while enhancing their knowledge and skills.

The CPD programme was specifically designed for NAOT staff members who hold Certified Public Accountant (CPA) qualifications. Its main objective was to ensure that NAOT professional staff continue to meet the requirements for professional competence and remain up-to-date with developments in accounting, auditing, and related professional fields.



A display of an ongoing live seminar hosted by the National Audit Academy (NAA). The Academy has contributed to the transformation of learning and professional development through innovative online and hybrid training programmes, expanding access to quality capacity-building opportunities across the public sector.

The training programme featured sessions facilitated by both internal experts from NAOT and distinguished professionals from other institutions appointed by the National Board of Accountants and Auditors. This combination of facilitators allowed participants to benefit from both practical public sector audit experience and broader professional perspectives. The programme covered several important topics that are directly relevant to the audit mandate of NAOT.

These included:

- ✓ Updates on developments in international auditing standards

- ✓ The legal and regulatory framework governing public sector procurement
- ✓ Emerging professional trends such as preparedness for auditing sustainability reporting requirements
- ✓ Ethical and integrity requirements for professional accountants and auditors
- ✓ Strategic leadership and management of audit teams

During the opening event, the Director General of the National Board of Accountants and Auditors congratulated the National Audit Office of Tanzania for its innovation in organizing the programme.



He encouraged the Office to continue sustaining such initiatives and to promote the activities of the National Audit Academy to external stakeholders as well.

He also assured NAOT of NBAA's continued support and cooperation, particularly in advancing this new initiative and strengthening professional development opportunities for accountants and auditors in the public sector.

Another unique aspect of this programme was that it was largely facilitated by NAA Certified Trainers who are themselves active practitioners in public sector auditing. Their involvement ensured that the training content was grounded in practical experience while also reflecting current professional standards and best practices.

The seminar was held from 14-18 July, 2025 and was attended by 424 NAOT staff members with Certified Public Accountant (CPA) accreditation.

2.2 The First Ever Multilingual International Seminars

The National Audit Office of Tanzania has the privilege of hosting the AFROSAI Working Group on Environmental Auditing (WGEA). This working group brings together Supreme Audit Institutions from across Africa to collaborate on matters related to environmental auditing, including capacity building and knowledge sharing among SAI staff.

Through its Certified Trainer Mr. Michael Malabeja, the National Audit Academy delivered the first ever international multilingual seminar on the Audit of Transboundary Water Resources.

The seminar equipped participants with key knowledge and practical insights regarding international legal and regulatory frameworks governing water resources that flow across more than one national jurisdiction.

Participants were also introduced to relevant audit approaches, methodologies, and key considerations that auditors should take into account when conducting audits of transboundary natural resources. This seminar was held on 15-16 October, 2025

A second seminar was later conducted on the Audit of Climate Change. This seminar addressed issues related to climate governance, climate policies, and the role of Supreme Audit Institutions in auditing climate-related programmes and initiatives. It also highlighted emerging challenges and opportunities for SAIs in auditing environmental and climate-related matters. This seminar was held on 14-15 January 2026.

Together, the two seminars attracted a total of 241 participants from 20 countries, including both English-speaking and French-speaking countries across Africa. To ensure full participation, the seminars featured live translation services, enabling participants to interact and engage in discussions using both English and French languages.

These multilingual seminars represented a significant shift in the Academy's training delivery approach. Previously, most training activities focused primarily on NAOT staff. However, through these seminars the Academy successfully expanded its outreach to an international audience, thereby strengthening its role as a regional hub for professional development within the AFROSAI-E community.



zoom
Workplace

View [Icons]

Jimmy Shabani



1/8

YIRDIJANGA SERGE TIENDA



1/8

Mute

Stop Video

Participants 41

Chat 6

Reactions

Share Screen

Security

AI Companion

Interpretation

More

End

NAA has attained remarkable international visibility through hosting two international events on environmental issues, facilitated by the AFROSAI WGEA Secretariat, which is hosted by NAOT. Pictured are some of the participants attending the training on auditing transboundary water resources.



2.3 The First Ever Hybrid Programme

Another important milestone was the delivery of the first ever hybrid seminar organized by the National Audit Academy.

The seminar was conducted on 20th November 2025 with participants attending both physically at the NAOT Headquarters Conference Hall and virtually from various audit offices across the country.

The seminar focused on Stress Management and Emotional Intelligence in the workplace and was facilitated by the distinguished Professor Elisante Gabriel Mollel, the then Chief Court Administrator and a respected scholar in the field of strategic leadership and organizational development.

The seminar addressed several important topics including:

- ✓ Understanding the causes of stress in the workplace
- ✓ Strategies for effective stress management
- ✓ Building resilience in demanding work environments
- ✓ Strengthening emotional intelligence in both professional and personal life

The seminar attracted 70 participants who attended physically and over 230 participants who joined online from different audit offices. The event received very positive feedback from participants and was widely praised for being well organized and highly informative.



Prof. Elisante Mollel Gabriel, the Chief Court Administrator and a distinguished scholar in strategic leadership and development, delivered a seminar focusing on stress management and emotional intelligence. The seminar was held both physically at NAOT HQ and on line.

2.4 The First Ever “Master Classes”

2.4.1 Personal Finance and Development

The National Audit Office of Tanzania recognizes the importance of financial stability and personal financial management for the overall wellbeing of its staff. Financial wellbeing contributes significantly to improved productivity, reduced stress, and enhanced quality of life.

Following recommendations from staff during evaluations of previous forums conducted in 2025, the National Audit Academy organized a Master Class Seminar on Personal Finance and Development.

The objective of the programme was to help staff develop practical financial management skills and improve their financial decision-making.

The seminar focused on areas such as:

- ✓ mindset shift regarding personal finances
- ✓ personal financial reflection
- ✓ budgeting and financial planning
- ✓ saving strategies
- ✓ investment strategies and long-term financial security

The programme featured a total of 180 participants and was facilitated by Ms. Fayness Silachwe, a Bank of Tanzania certified personal finance coach. The master class was conducted from 22-23 December, 2025 and provided staff with valuable insights on managing personal finances responsibly and planning for long-term financial wellbeing.





2.4.2 Master Class on Strategic Communication for Supreme Audit Institution Staff

Effective communication is essential for enhancing audit impact, promoting transparency, and strengthening stakeholder engagement. To advance these objectives, the National Audit Academy conducted a three-day Master Class on Strategic Communication for Supreme Audit Institution Staff from 24 to 26 March 2026. The seminar attracted 176 participants and facilitated by Mr. Focus Mauki (Head of Government Communication Unit_NAOT),

Mr. Alexander Filikunjombe (KPMG) and Mr. Mahyoro Kalokola (seasoned communication Expert). The master class focused on strategic messaging, stakeholder engagement, presentation skills, media relations, and communication for institutional influence. Participants gained practical insights into communicating complex audit findings in a clear, persuasive, and impactful manner. The programme strengthened the communication competencies necessary for advancing institutional visibility, credibility, and stakeholder confidence.

Introduction



Effective communication is key to successful audit outcomes



Clear communication is essential to ensure audit findings are understood and acted upon. It enhances the credibility of the auditor and supports the overall audit objective.



Purpose of Audit Meetings

- Two-Way Communication
- Sharing Audit Scope and Findings
- Obtaining Information and Explanations
- Improving Financial Reporting
- Supporting Governance Oversight
- Agreeing on Actions and Next Steps



Role of Communication

- Builds credibility of the audit process
- Ensures audit findings are clearly understood.
- Supports informed decision-making
- Facilitates Two-Way Dialogue
- Enhances Accountability and Oversight



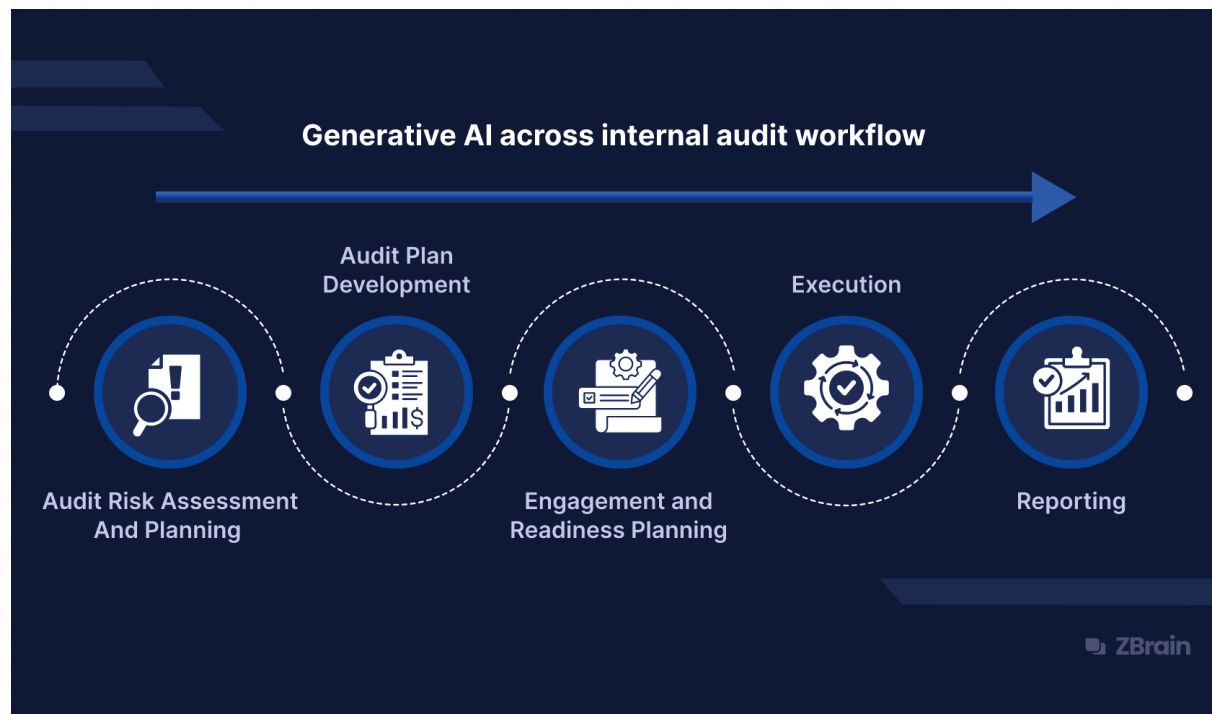
Importance of Effective Communication

- Poor communication can lead to misunderstandings.
- Clear messaging improves acceptance of findings.
- Influences how recommendations are implemented
- Enhances audit efficiency

2.4.3 Master Class on the Use of Artificial Intelligence in Support of Audit and Corporate Services

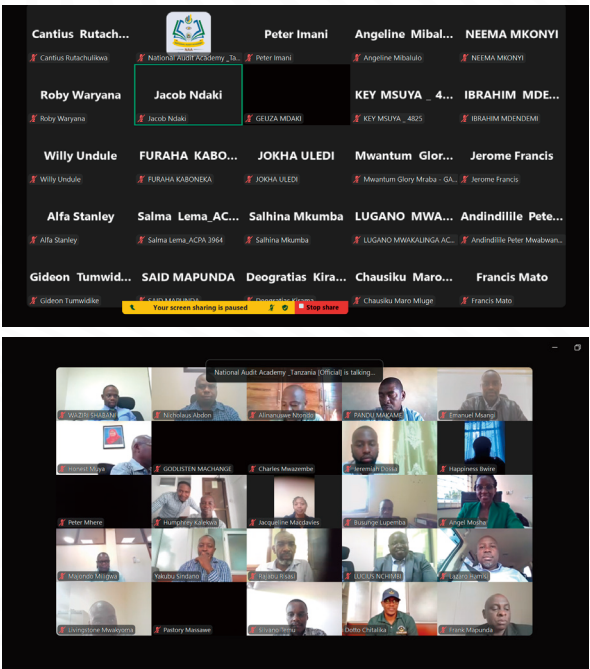
As emerging technologies continue to transform professional practice across sectors, the National Audit Academy organized a Master Class on the Use of Artificial Intelligence in Support of Audit and Corporate Services on 1 and 2 April 2026. The programme attracted 189 participants and was facilitated by Zephania Reuben (Log AI -TZ), James Chotamawe (KPMG) and Faizy Mansuury (NAOT), the master class

introduced participants to the rapidly evolving field of artificial intelligence and its potential applications in auditing, research, knowledge management, and corporate service delivery. Participants explored practical use cases, emerging trends, and opportunities for leveraging AI to enhance productivity, innovation, and evidence-based decision-making. The programme represented an important step in preparing staff to operate effectively in an increasingly digital and technology-driven environment.





On 15 and 16 April 2026, the National Audit Academy conducted a specialized seminar on Updates on Legal Referencing and Preparation for Auditors as Expert Witnesses. The programme attracted 176 participants and was facilitated by Ms. Eliesh Saidimu (Director of Legal Services at NAOT). It focused on strengthening participants' understanding of legal documentation, evidentiary standards, expert witness responsibilities, and courtroom procedures. Participants gained valuable insights into the preparation and presentation of audit evidence within legal and quasi-judicial settings. The seminar contributed to enhancing the credibility, defensibility, and professional quality of audit outputs in situations involving legal scrutiny.



One of the flagship learning initiatives coordinated by the National Audit Academy during the reporting period was the Continuous Professional Development (CPD) Programme 2026 for staff of the National Audit Office of Tanzania. Delivered through a hybrid learning model, the programme combined virtual sessions conducted from 5 to 7 May 2026 with face-to-face sessions commencing on 11 May 2026 in Dodoma and finalized in APC Dar es Salaam. Facilitated by distinguished experts from NAOT, NBAA, and other professional

institutions, the programme attracted 686 participants on each of the first two days and 654 participants on the third day. Participants were exposed to contemporary developments in information systems auditing, public procurement auditing, governance and accountability, professional ethics, sustainability reporting, and other emerging professional issues. The programme was designed to maintain professional competence, strengthen technical expertise, and ensure that practitioners remain responsive to evolving standards, technologies, and stakeholder expectations within the auditing and accounting professions.

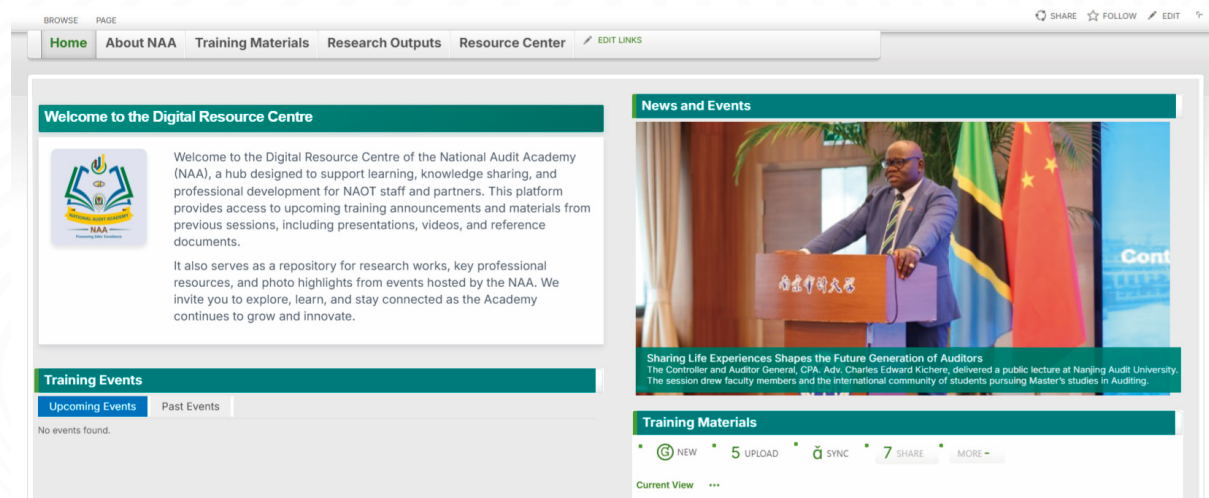
2.6 The First Ever Academy Week

The National Audit Academy organized the first-ever Academy Week from 16th to 20th February 2026. The event marked the beginning of a new training season for the Academy and represented the third training season since the operationalization of the

National Audit Academy. The introduction of Academy Week is intended to become a regular institutional practice at the beginning of each training season. It serves as a platform for launching new initiatives, sharing knowledge, and strengthening professional development among staff of the National Audit Office of Tanzania. During the Academy Week, several important activities and learning sessions were conducted to enhance institutional capacity and reinforce professional values among staff.

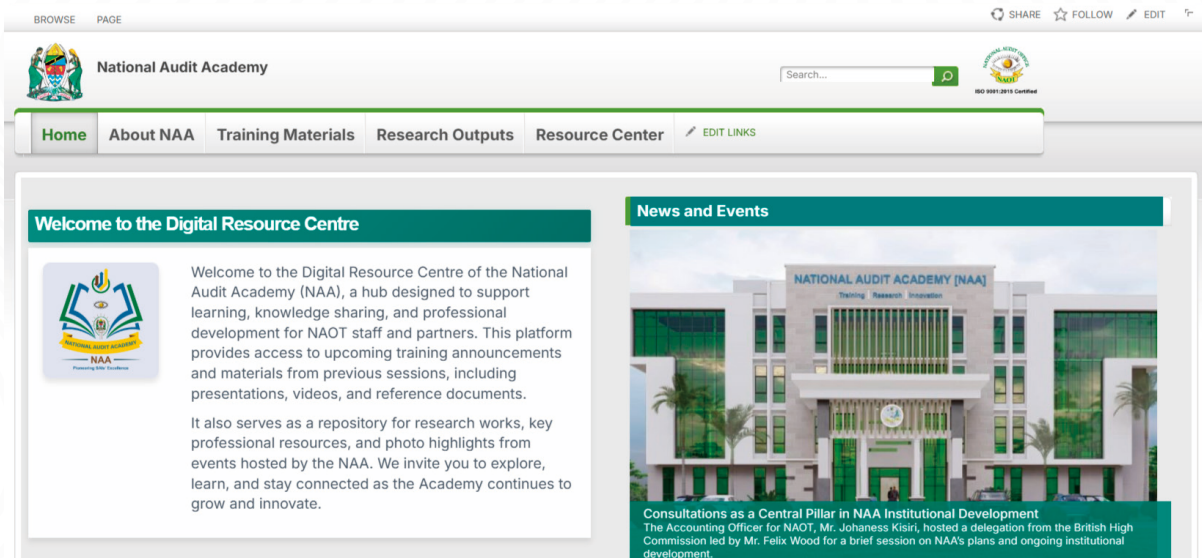
2.6.1 Launch of the Upgraded NAA Digital Resource Centre

One of the key highlights of the Academy Week was the launch of the upgraded NAA Digital Resource Centre, an online platform integrated within the NAA intranet system. The platform provides comprehensive information about the Academy's activities, including: previous training events, upcoming programmes,



The screenshot displays the NAA Digital Resource Centre website. The top navigation bar includes links for Home, About NAA, Training Materials, Research Outputs, and Resource Center, along with an EDIT LINKS button. The main content area is divided into several sections:

- Welcome to the Digital Resource Centre:** A section featuring the NAA logo and a welcome message. It describes the centre as a hub for support learning, knowledge sharing, and professional development for NAO staff and partners. It also mentions that the platform provides access to training announcements, materials from previous sessions, and research works.
- Training Events:** A section with tabs for Upcoming Events and Past Events. It currently shows "No events found."
- News and Events:** A section featuring a video of a public lecture by CPA. Adv. Charles Edward Kichere at Nanjing Audit University. The caption reads: "Sharing Life Experiences Shapes the Future Generation of Auditors. The Controller and Auditor General, CPA. Adv. Charles Edward Kichere, delivered a public lecture at Nanjing Audit University. The session drew faculty members and the international community of students pursuing Master's studies in Auditing."
- Training Materials:** A section with a list of materials, including a "NEW" button, a "5 UPLOAD" button, a "7 SYNC" button, a "7 SHARE" button, and a "MORE -" button.



research outputs, professional learning resources for NAOT staff. The upgraded system features improved organization of resources, enhanced accessibility, and a user-friendly interface that allows staff to easily navigate and retrieve learning materials. The platform also serves as a repository of training materials such as presentations, videos, reference documents, and research outputs from previous events. Furthermore, the Digital Resource Centre is linked to other digital learning platforms such as Zoom and Youtube, thereby facilitating continuous learning and knowledge sharing among staff regardless of their location.

2.6.2 NAA Site Handover and Initiation of the Green Campus Initiative

Another significant activity that took place during the Academy Week was the official handover of the National

Audit Academy construction site to the contractor. This important milestone occurred on 17th February 2026 at Msanga, Chamwino District in Dodoma. The site handover marked the formal commencement of the long-awaited project to construct a modern and state-of-the-art learning facility for the National Audit Office of Tanzania staff and its strategic partners. The construction of this facility represents a major step forward in strengthening the institutional capacity of NAOT and creating a dedicated environment for professional learning and development. The first block of the Academy complex has been designed to accommodate up to 800 participants during training programmes, conferences, seminars, and other professional events. The facility will include modern learning amenities that are expected to significantly improve the quality of training delivery and learning

Pictures of selected events for the Audit Academy Week





experiences at the Academy. In addition to training facilities, the complex will also incorporate recreational and sports facilities, thereby creating a balanced environment that supports both professional learning and staff wellbeing. Following the site handover ceremony, the Academy launched the Green Campus Initiative, an environmental sustainability programme aimed at promoting environmental conservation within the Academy premises.

The launch of this initiative included an initial tree-planting campaign, during which approximately 60 staff members participated in planting trees across the Academy site. This activity represented the first phase of a broader environmental plan to plant more than 500 trees across the Academy campus. The Green Campus Initiative reflects NAOT's commitment to sustainable development and environmental stewardship. It also aligns with the broader national and global agenda of promoting environmentally responsible institutional development.

2.6.3 Awareness on National Agenda Issues

As part of the Academy Week activities, an awareness session on national strategic priorities was held on 18th February 2026. The session focused on Tanzania's Development Vision 2050 (Dira 2050), which represents the country's long-term strategic framework for national development. The session was facilitated by Dr. Blandina Kilama, the Deputy Executive Secretary of the National Planning Commission. During the session, participants were introduced to the background and development process of Dira 2050, including the key strategic pillars that will guide Tanzania's future economic and social transformation. The discussion also covered priority sectors that are



expected to drive national development, the anticipated social and economic outcomes of the vision, and the level of institutional preparedness required to achieve the vision's objectives. Participants further discussed potential implementation challenges and the roles that various public institutions must play in supporting the successful implementation of the national vision. Particular emphasis was placed on the role of auditors and oversight institutions in supporting national development efforts. The session highlighted how auditors contribute to strengthening accountability in the use of public resources, ensuring transparency in government operations, and providing oversight over major development projects.



Through effective auditing, the National Audit Office of Tanzania plays a critical role in ensuring that public funds are used efficiently and responsibly in support of the country's long-term development goals.

2.6.4 Seminar on Staff Rights and Obligations

Another important session conducted during the Academy Week was a seminar focusing on staff rights and obligations within the public service. The seminar was facilitated by the Human Resource Management team of NAOT.

The objective of the session was to enhance staff understanding of the legal and regulatory framework that governs employment within the public service. Participants were guided through the various laws, regulations, and policies that define the rights, responsibilities, and professional expectations of public servants. The seminar emphasized the importance of complying with public service rules and maintaining high levels of professionalism while performing official duties. Participants were also reminded of the need to uphold accountability, respect institutional procedures, and adhere to established administrative guidelines in the execution of their responsibilities.

2.6.5 Seminar on Staff Ethics and Integrity Standards

The final learning session of the Academy Week focused on ethics and integrity standards in the public service. The seminar explored key issues related to ethical behaviour in professional settings and emphasized the importance of maintaining high standards of integrity in the conduct of public sector duties.

Code of Conduct

Integrity

Impartiality

Respect for others

Trust and accountability

Participants were introduced to emerging developments in integrity management and the public sector complaints handling framework, which has been designed to strengthen transparency, accountability, and responsiveness within public institutions. The session reinforced the importance of ethical conduct, transparency, and integrity as fundamental values that guide the work of auditors and public servants. Maintaining these values is essential for sustaining public trust and confidence in the work of oversight institutions such as NAOT.

2.7 The First Ever Coordination of Major Online Events

Another significant initiative undertaken during the year involved the coordination of major online and hybrid institutional events.

2.7.1 Consultative Working Session on Handling of Audit Reports Tabled to Parliament

Through the Office of the Parliamentary Liaison Officer and the Assistant Auditor General for the Central Zone, the National Audit Office organized a consultative working session focusing on the handling of audit reports after they have been tabled in Parliament. The objective of the session was to facilitate an open discussion on how best to manage audit reports once they have been reviewed by the parliamentary oversight committees, particularly the Local Authorities Accounts Committee (LAAC) and the Public Accounts Committee (PAC). The discussion became necessary following changes in Parliamentary Standing Orders, which introduced a new framework requiring the Government to provide updates on how parliamentary directives arising from audit reports are being addressed. The hybrid working session attracted more than 60 participants drawn from several key institutions including: the National Audit Office of Tanzania, the Parliament of the United Republic of Tanzania, the Ministry responsible for Local Government and Administrative Affairs, the Prime Minister's Office responsible for Parliamentary Coordination. Through open dialogue and consultation, participants were able to reach a shared strategic understanding on how best to handle the implementation and follow-up of parliamentary directives related to audit reports.



3.0 A Year of Sustained Staff Engagement and Gender Inclusivity

3.1 Personal Professional Development Seminar

On 23 April 2026, the National Audit Academy convened a Personal Professional Development Seminar attended by 195 participants. Facilitated by Mwl.CPA Emiliana Busara. The seminar focused on leadership development, personal effectiveness, career growth, resilience, and continuous learning. Through reflective discussions and practical insights, participants were encouraged to cultivate the attitudes, behaviours, and competencies necessary for professional excellence in a dynamic and demanding work environment. The seminar reinforced the importance of lifelong learning and personal responsibility in achieving both individual and organizational success.



Creating a professional development plan



3.2 Training on Gender Mainstreaming in Institutional Plans, Budgets and Activities

From 10 to 12 June 2026, the National Audit Academy conducted a Training on Gender Mainstreaming in Institutional Plans, Budgets and Activities for Gender Focal Persons across the Office. The programme attracted 67 participants, including more than 53 Gender Focal Persons representing offices from different parts of the country. Facilitated by experts from the Ministry responsible for Community Development, Gender, Women and Special Groups, the training enhanced participants' understanding of gender-responsive planning, budgeting, implementation, monitoring, and evaluation. Participants explored practical approaches

for integrating gender considerations into institutional policies, programmes, and operational processes. The training aimed to strengthen institutional capacity for promoting gender equality, inclusion, and equitable participation while supporting compliance with national policy commitments and development priorities.

3.3 Training of Trainers and Validation of the National Audit Academy Training Facilitation and Management Guideline

As part of its efforts to institutionalize excellence in learning and development, the National Audit Academy conducted a Training of Trainers (ToT) Workshop and Validation of the Draft Training Facilitation and Management Guideline from 10 to 12 June 2026. The workshop brought together 67 participants comprising internal trainers, auditors, legal officers, forensic specialists, information technology professionals, and other resource persons from across the Office.

Facilitated by experienced internal experts, including Adam Mniko, Richard Sylivester and Dr. Suzanne Kibozi the workshop focused on adult learning principles, facilitation methodologies, instructional design, training material development, learner engagement techniques, and training evaluation approaches. Participants also reviewed and refined the draft guideline intended to standardize the planning, delivery, management, monitoring, and evaluation of training programmes conducted through the National Audit Academy. Beyond strengthening participants' facilitation competencies, the workshop laid an important foundation for enhancing the quality, consistency, and impact of institutional learning interventions and further advancing NAO's vision of becoming a learning-centred organization.



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



NATIONAL AUDIT ACADEMY

TRAINERS' GUIDE

A Practical Guide for Trainer, Facilitators and Instructors

3.4 Delivery of the Annual CAG Address to Staff

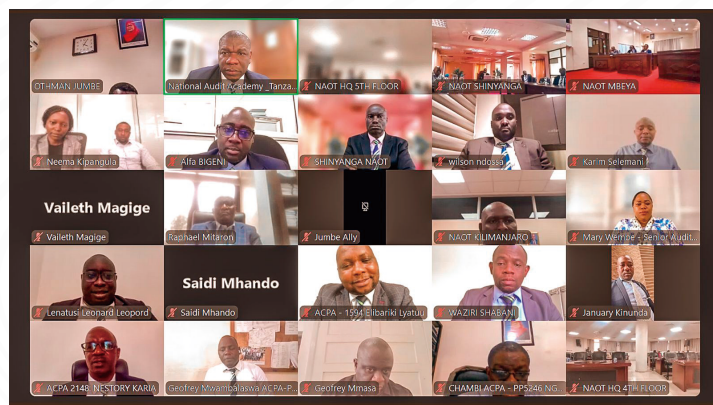
Every year, the Controller and Auditor General (CAG) delivers an important address to all staff members of the National Audit Office of Tanzania. This annual address serves as a high-level communication platform through which the CAG highlights major developments within the Office, achievements attained during the year, challenges that remain, and future strategic directions for the institution.

During the speech, the CAG also shares his personal vision for the Office for the coming year and outlines priorities that staff should focus on in order to strengthen the performance and reputation of NAOT.

In the current year, the National Audit Academy collaborated with several internal units including TSSU, DAHRM, Government Communication Unit and the ICT Unit to successfully organize and deliver this important event in a hybrid format, allowing both physical and online participation.

The event was held on 23rd and attracted more than 700 staff across the Office. During the address, the CAG emphasized the importance of maintaining and improving the quality of NAOT services.

He also stressed the need for continued compliance with ethical and integrity standards among all staff members.



Participants (both in-person and virtual) attending the Controller and Auditor General's (CAG) Annual Speech event, which the National Audit Academy (NAA) helped organize. The event provides an opportunity for the CAG to reflect on the achievements and challenges of the previous year and to share his vision and strategic priorities for the year ahead.

4. Construction of the First Block of the National Audit Academy Commences

Following directives given by the Controller and Auditor General during the 2024 annual staff address, the National Audit Office initiated the process of constructing the first building of the National Audit Academy complex. Through support from the Building Sustainable Anti-Corruption Action in Tanzania (BSAAT) Programme, the Office acquired a 33.3-acre plot of land at Msanga, Chamwino District in Dodoma for the establishment of the Academy campus. Prior to construction, several preparatory activities were completed, including: land clearing and preparation, topographical surveys, geotechnical surveys, environmental and social impact assessments,

water surveys and drilling of a 200-metre borehole, preparation of detailed architectural and engineering designs. Following the completion of procurement procedures, Digital Space Consultants and Associates were appointed as consultants for the project under a contract valued at TZS 370 million.

Similarly, Masasi Construction Company Limited was awarded the construction contract for the first block of the Academy complex under a contract worth TZS 11.7 billion. The contract signing ceremony was held at NAOT Headquarters in Dodoma and was attended by members of NAOT management and staff.



The NAOT Accounting Officer, Mr. Aziz Datchi (seated at right), and Mr. Remid Ladwa, Managing Director of Masasi Construction (left), sign the contract for the construction of Block 1 of the National Audit Academy at Msanga, Chamwino.

The facility will accommodate up to 700 participants for various training and institutional events, featuring modern learning spaces designed with environmental consciousness and sustainability in mind. The project is sponsored by the Government of Tanzania and the Public Finance Management Reform Program.

The site handover ceremony was later conducted in the presence of the a representative of the Controller and Auditor General and members of NAOT management. During the ceremony, the CAG representative emphasized the importance of timely completion and high-quality construction of the facility. He noted that the Academy would serve as a flagship project representing NAOT's long-term institutional development and one of the key legacies of the Office. He also highlighted the potential economic benefits that the Academy would bring to the Chamwino District and Dodoma region, particularly through increased economic activity associated with training programmes and conferences.

The facility will include: three 250-seat auditoriums, several 30–50 seat seminar and conference rooms, a library with capacity for more than 50 users, restaurant and social wellbeing facilities, sports facilities including football, netball, and basketball grounds. Future expansion plans include the construction of accommodation facilities, a business centre and specialized technical audit laboratories for advanced professional training.

Construction works commenced on March 03 and are expected to be completed in 24 months. The project is financed by the Government of the United Republic of Tanzania under the Public Financial Management Reform Programme (PFMRP) with substantial support from the Government of the United Kingdom. The Office expresses its sincere gratitude to all stakeholders who have contributed to the realization of this important project.





5. Applied Research Initiatives

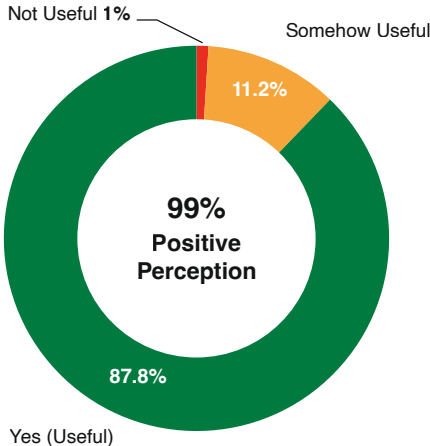
In addition to training and capacity-building activities, the National Audit Academy continued to promote applied research initiatives aimed at strengthening the work of the National Audit Office of Tanzania and enhancing its contribution to accountability and public sector governance. These research initiatives are designed to generate evidence-based insights that can support institutional improvement, inform policy discussions, and enhance the effectiveness of NAOT's audit work. During the period covered by this Newsletter, several important studies and surveys were conducted.

5.1 A Major Stakeholder Satisfaction Survey Completed

As highlighted in the previous Newsletter, the National Audit Academy was tasked with conducting a major stakeholder satisfaction survey to gather feedback from the Office's strategic partners regarding their perceptions of the work and performance of the National Audit Office of Tanzania. The survey aimed to assess how key stakeholders perceive the effectiveness, relevance, and impact of NAOT's audit work in promoting accountability and improving the management of public resources.

The survey involved a total of 542 participants, including: NAOT staff, auditees from various government institutions, members of Parliament and representatives from other key major media houses and Civil society Organizations (CSOs). The survey was administered using the e-Dodoso digital platform, which is managed by the e-Government Authority. The data collection process was conducted and was followed by detailed analysis and preparation of

Perceived Usefulness of Audit Reports



the final report. The findings of the survey revealed several important insights regarding stakeholder perceptions of the Office. Most stakeholders indicated that the Controller and Auditor General's audit reports contribute significantly to enhancing accountability in the utilization of public resources.

They also acknowledged that the reports help improve efficiency in the delivery of public sector services. Stakeholders further indicated that they perceive the work of the CAG to be objective and professionally conducted, and that staff of the National Audit Office generally adhere to high ethical standards. However, the survey also identified several areas where improvements could be made. In particular, respondents recommended strengthening communication and dissemination of audit reports and enhancing the legal framework governing follow-

up actions on audit findings. These findings provide valuable insights that will guide future institutional improvements and strengthen the relationship between NAOT and its stakeholders.

5.2 Tracer Study on the Contribution of Audit Reports to Recovery of Mismanaged Resources

Another important research initiative undertaken during the year was a Tracer Study on the Contribution of Audit Reports to the Recovery of Mismanaged Public Resources. This study was conducted under the Building Sustainable Anti-Corruption Action in Tanzania (BSAAT) Programme in collaboration with the Prevention and Combating of Corruption Bureau (PCCB).

The objective of the study was to examine how audit reports issued by the Controller and Auditor General contribute to the investigation and recovery of mismanaged public funds. The study found that CAG audit reports serve as one of the major sources for initiating investigations by the Prevention and Combating of Corruption Bureau. Many corruption investigations and prosecution cases have been initiated using information and evidence contained in audit reports. The findings indicate that audit reports play a crucial role in strengthening the national anti-corruption framework by providing credible evidence that supports investigative processes. However, the study also revealed that a relatively limited number of cases have been fully concluded since the 2021/2022 financial year. The study therefore highlighted the need for stronger collaboration between NAOT and law enforcement agencies, including improved coordination and information sharing mechanisms. Strengthening this collaboration would help maximize

the impact of audit findings and ensure that the investments made in strengthening public sector accountability translate into concrete outcomes in the fight against corruption and mismanagement of public resources.

5.3 Survey on the Implementation of the Client Service Charter

The National Audit Academy also conducted a survey on the implementation of the NAOT Client Service Charter (2023). The objective of the survey was to gather feedback from clients regarding how they perceive the implementation of the Client Service Charter and the quality of services provided by the National Audit Office.

The survey focused on several key aspects including: the types of services most frequently requested by clients, the time taken by the Office to provide those services, the language and communication methods used during service delivery and areas where improvements may be required. A total of 156 participants took part in the survey.

The results indicated a high level of satisfaction among clients regarding the timeliness of services provided by the Office, as well as the clarity and accessibility of the language used in communication.

However, the survey also pointed out certain areas that require improvement, particularly regarding the timely provision of working tools and resources required to support efficient service delivery. These findings will assist the Office in strengthening the implementation of its Client Service Charter and improving service delivery standards.



Academy initiated a study on enhancing the usage of digital platforms within the Office.

The purpose of the study is to: assess the current level of usage of existing digital solutions, examine the factors contributing to limited adoption or usage, identify challenges faced by users and propose strategies for improving adoption and integration of digital tools into daily work processes

The study will use both documentary review and survey methods to collect information from staff and other relevant stakeholders. The results of the study are expected to provide practical recommendations that will support the development of a stronger digital culture within the Office and promote the effective utilization of digital platforms in delivering NAOT services.

5.4 Study on Enhancing the Usage of Digital Platforms

One of the strategic priorities introduced by the Controller and Auditor General in recent years has been the promotion of digital transformation within the National Audit Office of Tanzania. Since 2019, several digital solutions and platforms have been introduced to support various aspects of the Office's operations, including audit processes, internal communication, and knowledge sharing. Despite the availability of these systems, there has been limited utilization of some digital platforms by staff and other stakeholders. To better understand this issue, the National Audit

6.0 Concluding Remarks

The past year has been a transformational period for the National Audit Academy. Building upon the achievements of its first year of operation and responding to the expectations of stakeholders, the Academy has continued to expand its activities and strengthen its role as a flagship institutional initiative within the National Audit Office of Tanzania.

As the Academy becomes more firmly institutionalized within the NAOT structure, it is expected to play an increasingly important role in supporting professional development, promoting knowledge sharing, and strengthening the overall capacity of the Office. Looking ahead, the Academy will continue to deliver high-quality training programmes both physically and through online platforms. It will also expand its outreach through international seminars, collaborative initiatives, and awareness programmes that engage a wider professional community.

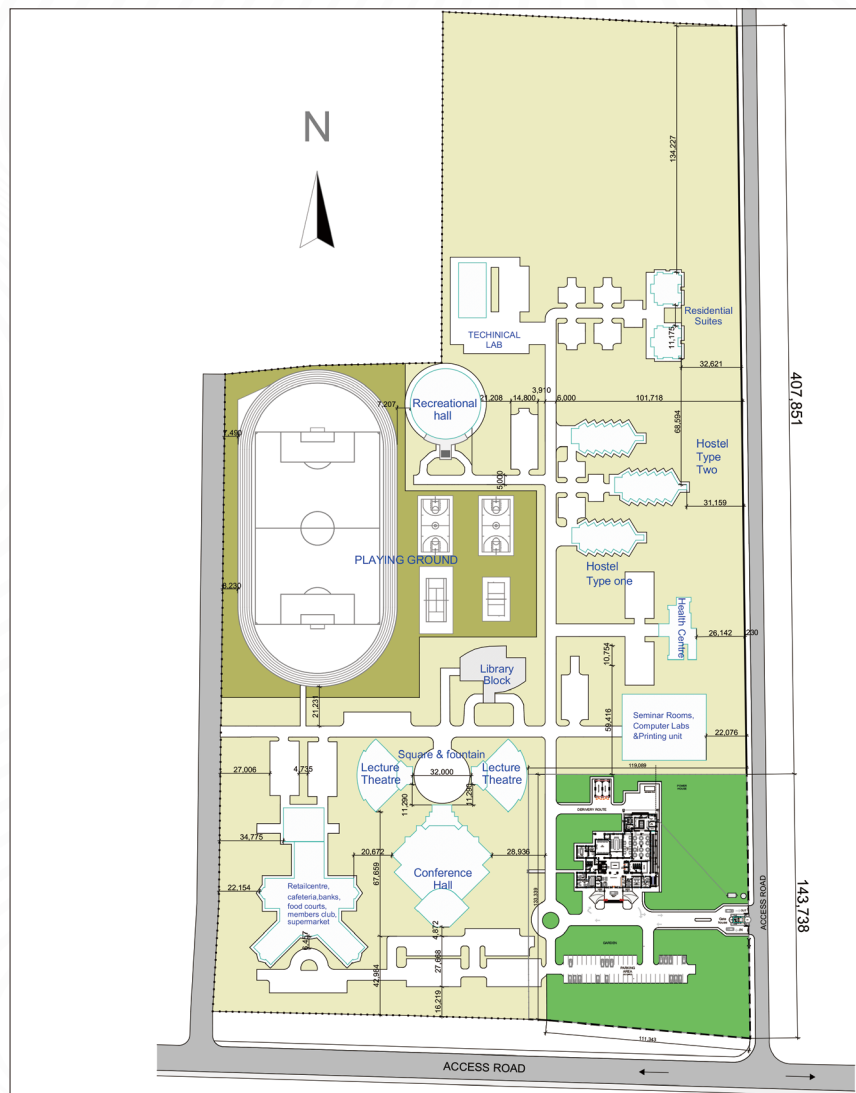
The ongoing construction of a state-of-the-art Academy campus, together with the development of a green and sustainable learning environment, represents an important investment in the future of the institution. Once completed, the campus will provide a modern and conducive environment for professional training, research, and knowledge exchange.

The realization of this vision will require the continued support and collaboration of all stakeholders, both within and outside the National Audit Office of Tanzania. Once again, we extend our sincere appreciation to everyone who has contributed to making the National Audit Academy operational and successful.

Asanteni sana.



UPDATED LAYOUT OF NATIONAL AUDIT ACADEMY AT MSANGA, CHAMWINO, DODOMA.





The National Audit Academy Annual Newsletter

Coordination Office, Room No. 311, Audit House, NAOT HQ Dodoma

✕ @ukaguzitanzania | ✉ Audit.Academy@nao.go.tz | 🌐 www.nao.go.tz/naa