



TANZANIA INSURANCE REGULATORY AUTHORITY

MAMLAKA YA USIMAMIZI WA BIMA TANZANIA

**GUIDELINES ON EXTERNAL AUDITORS SERVICING
INSURANCE SECTOR**

**MIONGOZO YA WAKAGUZI WA NJE WANAOHUDUMIA
SEKTA YA BIMA**

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SECTION ONE: INTRODUCTION		SEHEMU YA KWANZA: UTANGULIZI	
1.1. Authorization and Powers	These Guidelines are issued pursuant to Section 6 (2) (b), (e), and (g) and; Section 11(a) and (b) of the Insurance Act Cap 394 which mandate the Authority to formulate standards in the conduct of the business of insurance which shall be observed by insurance service providers.	1.1. Idhini na Mamlaka	Miongozo hii imetolewa kwa mujibu wa Kifungu cha 6 (2) (b), (e) na (g) na; Kifungu cha 11 (a) na (b) cha Sheria ya Bima Sura ya 394 ambavyo vinaigiza Mamlaka kuweka vigezo vya uendeshaji wa shughuli za bima ambavyo vitatakiwa kuzingatiwa na watoa huduma za bima.
1.2. Citation	These Guidelines may be cited as “Guidelines on External Auditors Servicing Insurance Sector, 2026”	1.2. Nukuu	Miongozo hii itafahamika kama “Miongozo ya Wakaguzi wa Nje Wanaohudumia Sekta Ya Bima, 2026”
1.3. Interpretation	<p>1.3.1. In these Guidelines, unless the context requires otherwise the following words shall mean-</p> <p>“Act” means Insurance Act Cap 394;</p> <p>“Auditor” means a person or persons recognized by the National Board of Accountants and Auditors to be practicing as an external auditor in auditing and related activities and has been approved by the Authority;</p> <p>“Board” means the board of directors of the insurer, bancassurance agent, insurance broker or insurance digital platform (IDP’s), which may be assisted by the board’s audit committee;</p>	1.3. Maana ya Maneno	<p>1.3.1. Katika Miongozo hii, isipokuwa kama muktadha utaelekeza vinginevyo, maneno yafuatayo yatamaanisha-</p> <p>“Sheria” maana yake ni Sheria ya Bima Sura ya 394;</p> <p>“Mkaguzi” maana yake ni mtu au watu wanaotambuliwa na Bodi ya Taifa ya Wahasibu na Wakaguzi wa Hesabu kuwa wanafanya kazi kama wakaguzi wa nje katika ukaguzi na shughuli zinazohusiana na hilo na wameidhinishwa na Mamlaka;</p> <p>“Bodi” maana yake ni Bodi ya Wakurugenzi wa kampuni ya bima, benki wakala wa bima, msahauri wa bima au wasambazaji wa huduma za bima kidijitali ambayo inaweza kusaidiwa na Kamati ya Ukaguzi ya Bodi;</p>

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	<p>“Authority” means Tanzania Insurance Regulatory Authority (TIRA) as established under the Insurance Act Cap 394;</p> <p>“Commissioner” means the Commissioner of Insurance appointed under the Insurance Act Cap 394;</p> <p>“Insurer” means a person registered to conduct insurance business under the Insurance Act Cap 394; Unless otherwise stated, the term “insurer” in these Guidelines includes both an insurer and a reinsurer;</p> <p>“Eligible intermediary” means an insurance intermediary that is subject to annual audit under these Guidelines, including insurance brokers, bancassurance agents and insurance digital platforms (IDPs); and</p> <p>“International Financial Reporting Standards” means standards issued by the International Accounting Standards Board.</p>		<p>“Mamlaka” maana yake ni Mamlaka ya Usimamizi wa Bima Tanzania (TIRA) iliyoanzishwa chini ya Sheria ya Bima Sura ya 394;</p> <p>“Kamishna” maana yake ni Kamishna wa Bima aliyeteuliwa chini ya Sheria ya Bima Sura ya 394;</p> <p>Kampuni ya bima maana yake ni mtu aliyesajiliwa kufanya biashara ya bima chini ya Sheria ya Bima Sura ya 394; Isipokuwa kusemwa vinginevyo, neno "kampuni ya bima" katika miongozo hii linajumuisha kampuni za bima na za bima mtawanyo;</p> <p>“Msambazaji wa bima” maana yake ni mambazaji wa bima anayetakiwa kuandaa hesabu na kufanyiwa ukaguzi kila mwaka ambapo kwa mujibu wa Miongozo hii, inajumuisha washauri wa bima, benki wakala wa bima na wasambazaji wa bima kidijitali (IDPs); na “Viwango vya Kimataifa vya Kuripoti Taarifa za Fedha” maana yake ni viwango vinavyotolewa na Bodi ya Kimataifa ya Viwango vya Uhasibu.</p>
1.4. Background and Rationale	1.4.1 The Authority relies on high-quality audit services to enhance its supervisory role over insurers, brokers, bancassurance agents and insurance digital platforms (IDP's), ensuring their financial safety and soundness. Given the increasing complexity of financial reporting under	1.4. Usuli na Mantiki	1.4.1 Mamlaka inategemea huduma za ukaguzi wa hali ya juu ili kuimarisha jukumu lake la usimamizi wa kampuni ya bima, washauri wa bima, benki wakala wa bima na watoa huduma za bima kidijitali ili kuhakikisha usalama uimara wa kifedha na uendelevu wa watoa huduma za bima. Kutokana na

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	<p>international standards (IFRS) and the Insurance Act and other applicable laws, effective external audits are vital. These audits provide independent assurance on the reliability of insurers', brokers', bancassurance agent' or insurance digital platform' (idp), financial statements, which is essential for regulatory oversight.</p>		<p>ongezeko la ugumu wa utoaji taarifa za kifedha chini ya viwango vya kimataifa (IFRS) na Sheria ya Bima pamoja na sheria nyingine husika, ukaguzi wa nje wenye ufanisi ni muhimu. Ukaguzi huo unatoa uhakikisho huru juu ya uaminifu wa taarifa za kifedha za kampuni ya bima, mshauri wa bima, benki wakala wa bima na msambazaji wa bima kidijitali, jambo ambalo ni muhimu kwa usimamizi wa Mamlaka.</p>
1.4.2	<p>These guidelines are designed to ensure that external auditors carry out their responsibilities effectively, thereby enhancing the reliability of financial reporting within the insurance sector. By establishing clear standards and expectations, the Authority aims to maintain the integrity of the industry, protect policyholders, and promote transparency and accountability. This framework is critical for building and sustaining trust in the financial statements of insurers, brokers, bancassurance agents and IDPs, which underpins the overall stability and confidence in the insurance market.</p>	1.4.2	<p>Miongozo hii imeundwa ili kuhakikisha kwamba wakaguzi wa nje wanatekeleza majukumu yao kwa ufanisi, hivyo kuboresha uaminifu wa utoaji taarifa za kifedha ndani ya sekta ya bima. Kwa kuanzisha viwango na matarajio, Mamlaka inalenga kudumisha uadilifu wa sekta, kulinda wabima, na kukuza uwazi na uwajibikaji. Mfumo huu ni muhimu kwa kujenga na kudumisha imani katika taarifa za kifedha za kampuni za bima, washauri wa bima, benki wakala wa bima na wasambazaji wa bima kidijitali, ambazo ni msingi wa utulivu na uaminifu wa soko la bima kwa ujumla.</p>

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1.5. Application and Scope	<p>1.5.1 These Guidelines shall apply to:</p> <ul style="list-style-type: none"> i. all insurers including reinsurers; ii. insurance and reinsurance brokers; iii. bancassurance agents; iv. insurance digital platforms (IDP's); v. an auditor appointed under Section 36(1) and 73(1) of the Insurance Act Cap 394; and vi. any other auditor as shall be approved by the Commissioner. 	1.5. Matumizi na Mawanda	<p>1.5.1 Miongozo hii inahusu:</p> <ul style="list-style-type: none"> i. Kampuni za bima na bima mtawanyo; ii. Washauri wa bima na bima mtawanyo; iii. Benki wakala wa bima; iv. Wasambazaji wa bima kidijitali; v. Mkaguzi aliyeteuliwa chini ya Vifungu Na. 36(1) na 73(1) vya Sheria ya Bima Sura ya. 394; na vi. Mkaguzi mwingine yeyote kamaatakavyoidhinishwa na Kamishna.
1.6. Purpose and Objectives	<p>1.6.1 The main purpose of these Guidelines is to establish an approval framework for external auditors who intend to offer auditing services to insurers, brokers, bancassurance agents and insurance digital platforms under Insurance Act, Cap 394.</p> <p>1.6.2 The objectives of these guidelines are to:</p> <ul style="list-style-type: none"> i. Provide criteria for approval of an auditor for insurers and eligible insurance intermediaries; ii. Provide duties of insurers, eligible insurance intermediaries boards and approved external auditors in relation to audit matters; iii. Provide reliable financial reporting process for both public and supervisory purposes; 	1.6 Lengo na Madhumuni	<p>1.6.1 Lengo la Miongozo hii ni kuweka mfumo wa kutoa idhini kwa wakaguzi wa nje ambao wanakusudia kutoa huduma za ukaguzi kwa kampuni za bima, washauri wa bima, benki wakala wa bima na wasambazaji wa bima kidijitali waliosajiliwa chini ya Sheria ya Bima, Sura ya 394.</p> <p>1.6.2 Malengo ya miongozo hii ni:</p> <ul style="list-style-type: none"> i. Kutoa vigezo vya kuidhinishwa kwa mkaguzi wa nje wa kampuni za bima na wasambazaji wa bima wanaokidhi vigezo; ii. Kutoa majukumu kwa kampuni za bima, wasambazaji wa bima, bodi za wakurugenzi na wakaguzi wa nje walioidhinishwa, kuhusiana na masuala ya ukaguzi;

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	<p>iv. Put in place clearly defined roles and responsibilities of the Board, Management and the External Auditor in regard to the financial reporting process; and</p> <p>v. Ensure that, with reasonable assurance, the financial statements of the insurers and eligible intermediaries are free from material misstatement, whether due to fraud or error.</p>		<p>iii. Kuweka mfumo thabiti wa utoaji taarifa za kifedha kwa ajili ya matumizi ya umma na ya kiusimamizi;</p> <p>iv. Kuweka wazi majukumu na wajibu wa Bodi, Menejimenti na Mkaguzi wa nje kuhusiana na mchakato wa kutoa ripoti za kifedha; na</p> <p>v. Kuhakikisha taarifa za kifedha za kampuni za bima pamoja na wasambazaji wa bima hazina makosa iwe ni kwa sababu ya udanganyifu au makosa mengine.</p>

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2.1 Appointment of auditor	<p>2.1.1 An insurer, insurance broker, bancassurance agent or insurance digital platform, shall appoint an auditor who has no conflict of interest for each financial year no later than one month before the end of the year.</p> <p>2.1.2 The insurer, insurance broker, bancassurance agent or insurance digital platform, shall complete and submit the notification of appointment to the Authority using Form No.1. or through the quarterly returns submitted to the Authority. The Board of the insurance service provider</p>	2.1 Uteuzi wa mkaguzi	<p>2.1.1 Kampuni ya bima, mshauri wa bima, benki wakala wa bima au msambazaji wa bima kidijitali itateua mkaguzi ambaye hana mgongano wa kimaslahi kwa kila mwaka wa fedha, hii itakuwa ni mwezi mmoja kabla ya mwisho wa mwaka.</p> <p>2.1.2 Kampuni ya bima itakamilisha na kuwasilisha taarifa ya uteuzi kwa Mamlaka kwa kutumia Fomu Na.1. au kwa kupitia taarifa za robo mwaka zinazowasilishwa kwa Mamlaka. Bodi ya Wakurugenzi ya watoa huduma za bima inapaswa kuhakikisha kuwa mahitaji ya</p>

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	<p>must be reasonably satisfied that all requirements of these Guidelines are met before submitting the notification.</p> <p>2.1.3 An insurer or eligible intermediary shall not remain without an auditor for more than ninety (90) days from the date the position falls vacant.</p> <p>2.1.4 Where an insurer or eligible intermediary fails to appoint an auditor under item 2.1.1 above, or to fill any vacancy for an auditor which may arise, he shall inform the Authority in writing on the cause as well as reporting on quarterly returns.</p> <p>2.1.5 An insurer or eligible intermediary shall notify the Authority of any material change in respect of the appointment of an auditor within 30 days from the date of the change.</p>		<p>Miongozo hii yamezingatiwa kabla ya kuwasilisha taarifa hiyo.</p> <p>2.1.3 Kampuni ya bima au mtoa huduma anaepaswa kuwa na mkaguzi wa nje haruhusiwi kukaa bila mkaguzi kwa zaidi ya siku tisini (90) kuanzia tarehe nafasi hiyo ilipoachwa wazi.</p> <p>2.1.4 Pale ambapo kampuni ya bima au mtoa huduma za bima anaepaswa kuwa na mkaguzi wa nje atashindwa kuteua mkaguzi wa nje kama ilivyoelekezwa kwenye kipengele 2.1.1 hapo juu, au kujaza nafasi yoyote iliyo wazi kwa ajili ya mkaguzi inayoweza kutokea, ataiandikia Mamlaka sababu za kutokufanya hivyo ikiwa ni Pamoja na kuanisha sababu husika kwenye taarifa za robo mwaka.</p> <p>2.1.5 Kampuni ya bima au mtoa huduma za bima, ataitaarifu Mamlaka kuhusu mabadiliko yoyote muhimu kuhusiana na uteuzi wa mkaguzi wa nje ndani ya siku 30 kuanzia tarehe ya mabadiliko.</p>

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2.2 Change of an auditor	2.2.1 An auditor shall be appointed for a fixed term of three (3) years, with an option to extend for an additional three (3) years, not exceeding a total of eight (6) years. After the completion of this period, a different auditor must be appointed to ensure independence and objectivity. An auditor who has been rotated off the audit of an insurer or eligible intermediary may resume the role as an auditor after a lapse of three (3) years from the last audit engagement with that insurance service provider.	2.2 Mabadiliko ya mkaguzi	2.2.1 Mkaguzi atateuliwa kwa kipindi cha miaka mitatu (3), na chaguo la kuongeza kwa miaka mingine mitatu (3), pasipo kuzidi jumla ya miaka sita (6). Baada ya kumalizika kwa kipindi hiki, mkaguzi tofauti lazima ateuliwe ili kuhakikisha uhuru na uwazi. Mkaguzi ambaye amesitishwa kwenye ukaguzi wa kampuni ya bima au msambazaji wa bima anaweza kurudi kuteuliwa kama mkaguzi baada ya kupita kwa miaka mitatu (3) tangu ukaguzi wa mwisho na mtoa huduma za bima husika.
	2.2.2 An auditor shall rotate the engagement partner in charge of audit of an insurer or eligible intermediary after every three (3) years.		2.2.2 Mkaguzi atambadilisha anayesimamia ukaguzi wa kampuni ya bima au msambazaji wa bima kila baada ya miaka mitatu (3)
	2.2.3 An insurer shall not, in the course of performance of the audit work, change its auditor except with the prior written approval of the Authority		2.2.3 Kampuni ya bima, katika utekelezaji wa kazi ya ukaguzi, haitabadilisha mkaguzi wake isipokuwa kwa kibali cha maandishi cha awali cha Mamlaka.
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3.1 Application Requirements	<p>3.1.1 Pursuant to section 36(1) and (3) of the Act, an auditor seeking to be approved by the Authority, shall submit an application letter accompanied by the following:</p> <ul style="list-style-type: none"> i. duly completed application form together with non- refundable application fee of TZS 25,000/=; ii. detailed curriculum vitae of partners and senior professional staff demonstrating previous experience in the audit of insurers; iii. payment of registration and annual maintenance fees of TZS 1,000,000/= and TZS 100,000/= respectively; iv. Where an auditor intends to provide audit services exclusively to eligible insurance intermediaries, including insurance brokers and insurance digital platforms (IDPs), such auditor shall pay a one-time registration fee of TZS 500,000/= and an annual maintenance fee of TZS 100,000/=; 	3.1 Maombi / Mahitaji	<p>3.1.1 Kwa mujibu wa kifungu cha 36(1) na (3) cha Sheria, mkaguzi anayetaka kuidhinishwa na Mamlaka, atawasilisha barua ya maombi ikiambatana na vifuatavyo:</p> <ul style="list-style-type: none"> i. fomu ya maombi iliyojazwa ipasavyo pamoja na ada ya maombi isiyorejeshwa ya TZS 25,000/=; ii. wasifu wa utendaji wa kina kwa washirika na wafanyakazi wakuu wakionesha uzoefu wa awali katika ukaguzi wa kampuni za bima; iii. malipo ya ada ya usajili na ada ya mwaka ya TZS 1,000,000/= na TZS 100,000/= mtawalia. iv. Pale ambapo mkaguzi atatoa huduma kwa wasambazaji wa bima pekee, ikiwemo washauri wa bima na wasambazaji wa bima kidijitali (IDPs), mkaguzi huyo atalipa ada ya usajili ya mara moja ya shilingi 500,000/= na

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<p>v. Where an auditor approved under item (iv) above subsequently expands its scope to provide audit services to other insurance service providers, including insurers and bancassurance agents, the auditor shall be required to pay an additional registration fee of TZS 500,000/=;</p> <p>vi. list of insurers audit assignments that have been performed for the last three (3) years together with total fees received;</p> <p>vii. organisational structure of the auditor where applicable;</p> <p>viii. details of any existing relationship between the firm or partner and any insurer or eligible intermediary;</p> <p>ix. any other information the Authority may require.</p> <p>3.1.2 The auditor seeking approval under these Guidelines shall satisfy at least the following:</p>	<p>ada ya mwaka ya shilingi 100,000/= kila mwaka.</p> <p>v. Endapo mkaguzi aliyeidhinishwa chini ya kifungu (iv) hapo juu atapanua wigo wa huduma zake na kuanza kuhudumia watoa huduma wengine wa bima, ikiwemo kampuni za bima au benki wakala wa bima, atalazimika kulipa ada ya ziada ya usajili ya shilingi 500,000/=;</p> <p>vi. orodha ya kaguzi zilizofanywa kwa kampuni za bima ambazo zimefanywa kwa kipindi cha miaka mitatu (3) iliyopita pamoja na jumla ya ada zilizopokelewa;</p> <p>vii. muundo wa kampuni ya mkaguzi inapohitajika;</p> <p>viii. maelezo ya uhusiano wowote uliopo kati ya kampuni au mshirika na kampuni za bima au msambazaji wa bima;</p> <p>ix. taarifa nyingine yoyote ambayo Mamlaka inaweza kuhitaji.</p>

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<ul style="list-style-type: none"> i. must be resident in Tanzania; ii. where an auditor is not resident in Tanzania, He/she shall disclose information on place of domicile country of residence, experience and knowledge of the auditor in handling insurers accounts in Tanzania. iii. shall be a member of the National Board of Accountants and Auditors; iv. must not be a director or employee of any insurer or broker conducting business in Tanzania; v. shall have the necessary skills, knowledge and experience in auditing an insurer or intermediary as specified in the Act; vi. shall not have relationships with, or interests in, including an interest in shares of, the insurer or eligible intermediary or any of its 	<p>3.1.2 Mkaguzi anayeomba idhini chini ya Miongozo hii anapaswa kukidhi vigezo vifuatavyo:</p> <ul style="list-style-type: none"> i. lazima awe mkazi wa Tanzania; ii. pale ambapo mkaguzi si mkazi wa Tanzania maelezo kamili yanahitajika ya uzoefu na ujuzi wa mkaguzi katika kushughulikia hesabu za kampuni za bima zilizo nchini Tanzania; iii. atakuwa mwanachama wa Bodi ya Taifa ya Wahasibu na Wakaguzi wa Hesabu; iv. asiwe mkurugenzi au mwajiriwa wa kampuni ya bima au mshauri wa bima yeyote anayefanya biashara nchini Tanzania; v. atakuwa na ujuzi unaohitajika, maarifa na uzoefu katika kukagua kampuni za bima au watoa huduma za bima kama ilivyoainishwa kwenye Sheria;

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	<p>related entities that are likely to impair the auditor's objectivity or independence; and</p> <p>vii. must not have been convicted of any offence under any written law involving fraud or dishonesty.</p>		<p>vi. hatakuwa na uhusiano na, au maslahi katika, ikiwemo maslahi katika hisa za, kampuni za bima au mtoa huduma za bima au kampuni zozote zenye uhusiano nayo ambapo kuna uwezekano wa kudhoofisha uhuru au kusababisha upendeleo wa mkaguzi; na</p> <p>vii. asiwe amehukumiwa kwa kosa lolote chini ya sheria yoyote iliyoandikwa inayohusisha ulaghai au kukosa uaminifu.</p>

SECTION FOUR: RESPONSIBILITIES OF AN AUDITOR		SEHEMU YA NNE: MAJUKUMU YA MKAGUZI	
<p>4.1 General responsibilities</p>	<p>An auditor shall provide an opinion as to whether-</p> <p>4.1.1 the financial statements present a true and fair view of the financial position and performance of the insurer or eligible intermediary;</p> <p>4.1.2 the financial statements have been prepared in accordance with International Financial Reporting Standards as well as any standards and guidelines that shall be prescribed from time to time by the</p>	<p>4.1 Majukumu ya Kijumla</p>	<p>Mkaguzi atatoa maoni kama:-</p> <p>4.1.1 taarifa za fedha zinaonesha mtazamo wa kweli na wa haki wa hali ya kifedha na utendaji wa kampuni za bima au mtoa huduma za bima;</p> <p>4.1.2 taarifa za fedha zimeandaliwa kwa mujibu wa Viwango vya Kimataifa vya Taarifa za Fedha na viwango na miongozo yoyote itakayowekwa mara kwa mara na Bodi ya</p>

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	<p>National Board of Accountants and Auditors and the provisions of the Companies Act, Cap 212;</p> <p>4.1.3 the Directors' Report is not inconsistent with the financial statements in accordance with the International Standards on Auditing; and</p> <p>4.1.4 an insurer or eligible intermediary has complied with the Act, its Regulations and these Guidelines.</p>		<p>Taifa ya Wahasibu na Wakaguzi wa Hesabu;</p> <p>4.1.3 taarifa ya Wakurugenzi haina tofauti au kupingana na taarifa za fedha, kwa mujibu wa viwango vya ukaguzi wa kimataifa; na</p> <p>4.1.4 kampuni ya bima au mtoa huduma za bima amezingatia Sheria ya Bima, kanuni na miongozo husika.</p>
4.2 Specific responsibilities	<p>4.2.1 Subject to section 36(5) of the Act, the Authority may require an auditor to-</p> <p>i. submit directly to the Authority such additional information in relation to his/her audit as the Authority may consider necessary;</p> <p>ii. carry out any other special investigation and submit a report on any of the matters arising therefrom; and</p> <p>iii. submit to the Authority a report on the financial and accounting</p>	4.2 Majukumu Maalum	<p>4.2.1. Kwa kuzingatia kifungu cha 36(5) cha Sheria, Mamlaka inaweza kumtaka mkaguzi-</p> <p>i. kuwasilisha moja kwa moja kwa Mamlaka taarifa za ziada kuhusiana na ukaguzi wake kadri Mamlaka itakavyoona inafaa;</p> <p>ii. kufanya uchunguzi mwingine wowote maalum na kuwasilisha ripoti kuhusu jambo lolote linalotokana na uchunguzi huo; na</p> <p>iii. kuwasilisha kwa Mamlaka ripoti ya mifumo ya fedha na uhasibu na</p>

SECTION FOUR: RESPONSIBILITIES OF AN AUDITOR		SEHEMU YA NNE: MAJUKUMU YA MKAGUZI	
	<p>systems and internal controls of the insurer or eligible intermediary where applicable;</p> <p>4.2.2 The auditor shall, taking into account the requirements of the Act and Regulations, review and provide an opinion in the financial statements on the accuracy of computation of capital adequacy of the insurer as at the end of each financial year;</p> <p>4.2.3 The auditor shall review the financial statements of an eligible insurance intermediary and provide an opinion on its compliance with the Insurance Act, Regulations and applicable guidelines; and</p> <p>4.2.4 Where the Authority requires an auditor to carry out a special investigation to an insurer or eligible intermediary, the insurer concerned shall remunerate the auditor in respect of the discharge by the auditor of all or any of such additional duties.</p>		<p>udhibiti wa ndani wa kampuni ya bima au mtoa huduma za bima lieidhinishwa pale inapobidi;</p> <p>4.2.2. Mkaguzi, kwa kuzingatia matakwa ya Sheria na Kanuni, atapitia na kutoa maoni katika taarifa za fedha juu ya usahihi wa kukokotoa utoshelevu wa mtaji wa kampuni ya bima kila mwisho wa mwaka wa fedha; na</p> <p>4.2.3. Mkaguzi atapitia taarifa za kifedha za mtoa huduma za bima anaye na kutoa maoni kuhusu uzingatiaji wa Sheria ya Bima, Kanuni na miongozo husika; na</p> <p>4.2.4. Pale ambapo Mamlaka itamtaka mkaguzi kufanya uchunguzi maalum kwa kampuni ya bima au mtoa huduma aliyeidhinishwa, mkaguziwa anayehusika atamlipa mkaguzi kuhusiana na utekelezaji wa majukumu yote na ya ziada.</p>
4.3 Audit program	4.3.1 The audit program of an auditor shall at least include specific procedures to test the insurer's	4.3 Programu ya ukaguzi	4.3.1 Mpango wa ukaguzi wa mkaguzi lazima uzingatie angalau taratibu maalum za kupima udhibiti wa ndani wa kampuni ya bima kuhusiana na maswala ya

SECTION FOUR: RESPONSIBILITIES OF AN AUDITOR		SEHEMU YA NNE: MAJUKUMU YA MKAGUZI	
	<p>internal controls in relation to underwriting practices, claims management, capital adequacy computation, adequacy of actuarial function investment portfolio and insurance liabilities, adequacy of reserves for insurance liabilities, related parties' transactions, and liquidity ratios, in accordance with the requirements of the Act, Regulations, Circulars and Guidelines.</p>		<p>uandikishaji wa bima, usimamizi wa madai, hesabu za utoshelevu wa mtaji, ufanisi wa kazi za kitakwimu bima, jalada la uwekezaji na madeni ya bima, utoshelevu wa akiba kwa ajili ya dhima za bima, miamala ya kampuni zenye uhusiano na uwiano wa ukwasi, kwa mujibu wa Sheria, Kanuni, Waraka na Miongozo.</p>
	<p>4.3.2 The audit programme shall include procedures to evaluate controls and compliance in respect of intermediaries and distribution channels, including brokers, Insurance Digital Platforms (IDP's) and bancassurance, covering premium flows, commission structures, reconciliation processes and customer protection mechanisms.</p>		<p>4.3.2 Mpango wa ukaguzi utajumuisha taratibu za kutathmini udhibiti wa ndani na uzingatiaji wa kanuni kuhusiana na wasuluhishi na njia za usambazaji wa bima, ikijumuisha washauri wa bima, wasambazaji wa bima kidijitali (IDP's) na benki wakala wa bima, ambapo tathmini hiyo itahusisha mtiririko wa malipo ya ada za bima, miundo ya ujira pamoja na mifumo ya kulinda wateja wa bima.</p>

SECTION FIVE: GENERAL PROVISIONS		SEHEMU YA TANO: MASHARTI YA JUMLA	
<p>5.1 Provision of non-audit services</p>	<p>5.1.1 An auditor shall not be approved to audit an insurance service provider if the auditor or its partners are directly involved with the insurer in other non-audit services including-</p> <ul style="list-style-type: none"> i. book-keeping or other services related to the accounting records or financial statements of the audit client; ii. financial information systems design and implementation; iii. appraisal or valuation services, fairness opinions or contribution-in-kind reports; iv. actuarial services; v. internal audit outsourcing services; vi. management functions or human resources; vii. broker or investment adviser; viii. legal services and expert services unrelated to the audit; and ix. any other service that the Authority may specify as not permissible. <p>5.1.2 The auditor engaged by an insurance service provider who is directly involved with that client in any of non-audit services mentioned in item</p>	<p>5.1 Utoaji wa huduma zisizo za ukaguzi</p>	<p>5.1.1 Mkaguzi hataidhinishwa kumkagua mtoa huduma za bima, ikiwa mkaguzi au washirika wake wanahusika moja kwa moja na mtoa huduma za bima husika katika huduma nyingine zisizohusisha za ukaguzi zikijumuisha-</p> <ul style="list-style-type: none"> i. uhifadhi wa vitabu au huduma zingine zinazohusiana na rekodi za uhasibu au taarifa za kifedha za mteja anayekaguliwa; ii. muundo na utekelezaji wa mifumo ya habari ya kifedha; iii. huduma za tathmini au uthamini, maoni ya haki au ripoti za kujitolea; iv. huduma za takwimu za bima; v. huduma za ukaguzi wa ndani za kimikataba zinazofanywa na utumishi wa nje; vi. kazi za usimamizi au rasilimali watu; vii. dalali au mshauri wa uwekezaji; viii. huduma za kisheria na huduma za kitaalam zisizohusiana na ukaguzi; na ix. huduma nyingine yoyote ambayo Mamlaka inaweza kutaja kuwa hairuhusiwi. <p>5.1.2 Mkaguzi anayehusika na mtoa huduma za bima moja kwa moja katika huduma zozote zisizo za ukaguzi zilizotajwa katika kipengele cha 5.1.1 hapo juu ataondolewa</p>

SECTION FIVE: GENERAL PROVISIONS		SEHEMU YA TANO: MASHARTI YA JUMLA	
	<p>5.1.1 above shall be disqualified by the Authority from auditing that client.</p> <p>5.1.3 An auditor or engagement partners, who have offered any of non-audit services referred to under item 5.1.1 to an insurance service provider, may be allowed to audit such client after three (3) years from the date he ceases to offer such services.</p> <p>5.1.4 Where an auditor of an insurance service provider or engagement partner has established any other relationship with that insurer while attaining services as per item 5.1.1, shall immediately notify the Authority.</p>		<p>na Mamlaka katika kuikagua kampuni au mtoa huduma za bima husika.</p> <p>5.1.3Mkaguzi au washiriki, ambao wametoa huduma zozote zisizo za ukaguzi zilizorejelewa chini ya kifungu cha 5.1.1 kwa mtoa huduma za bima, wanaweza kuruhusiwa kumkagua mtoa huduma za bima husika baada ya miaka mitatu (3) kuanzia tarehe atakayoacha kutoa huduma hizo.</p> <p>5.1.4Endapo mkaguzi wa watoa huduma za bima ya bima au mshirika ameanzisha uhusiano mwingine wowote ulioainishwa kwenye kifungu cha 5.1.1 na msajiliwa huyo wakati anatoa huduma za ukaguzi anapaswa kuitaarifu Mamlaka haraka iwezekanavyo.</p>
5.2 Removal from Approved List	<p>5.2.1 The Authority may require an insurer or eligible intermediary to terminate the appointment of an auditor where it has reason to believe that the person or the auditor concerned is not or no longer fit and proper to perform the duties for which he was appointed.</p> <p>5.2.2 An Auditor shall be removed from approved list, if he fails to comply with the requirements prescribed in</p>	5.2 Kuondolewa kutoka kwa Orodha Iliyoidhinishwa	<p>5.2.1 Mamlaka inaweza kuitaka kampuni ya bima au mtoa huduma za bima kusitisha uteuzi wa mkaguzi pale ambapo ina sababu ya kuamini kuwa mtu huyo au mkaguzi husika hafai au hana uwezo wa kutekeleza majukumu aliyoteuliwa kuyafanya.</p> <p>5.2.2 Mkaguzi ataondolewa kwenye orodha iliyoidhinishwa, ikiwa atashindwa kuzingatia matakwa yaliyoainishwa katika Miongozo hii na Sheria nyingine zinazohusika.</p>

SECTION FIVE: GENERAL PROVISIONS		SEHEMU YA TANO: MASHARTI YA JUMLA	
	these Guidelines, Act and other relevant Laws.		



SECTION SIX: SUPERVISION AND MONITORING		SEHEMU YA SITA: USIMAMIZI NA UFUATILIAJI	
6.1 Reporting Requirements	6.1.1 The insurer or eligible intermediary shall submit copies of the long form report and the management report to the Authority within four (4) months of the end of the financial year.	6.1 Mahitaji ya Kuripoti	6.1.1 Kampuni ya bima au mtoa huduma za bima atatakiwa kuwasilisha nakala za ripoti ndefu na ripoti ya ukaguzi kwa Mamlaka ndani ya miezi minne (4) baada ya mwisho wa mwaka wa fedha.
	6.1.2 The Auditor shall report to the Authority directly and immediately in circumstances where the insurer has breached, or is likely to breach solvency requirements.		6.1.2 Mkaguzi lazima aripoti moja kwa moja kwa Mamlaka katika hali ambapo kampuni ya bima imevunja au huenda ikavunja mahitaji ya uwezo wa ukwasi.
	6.1.3 The Auditor shall report to the Authority directly and immediately where an eligible insurance intermediary has breached, or is likely to breach, the provisions of the Insurance Act, Regulations or applicable guidelines.		6.1.3 Mkaguzi atatakiwa kutoa taarifa moja kwa moja kwa Mamlaka katika hali ambapo mtoa huduma za bima amekiuka au anaweza kukiuka masharti ya Sheria ya Bima, Kanuni au miongozo.
	6.1.4 The Auditor shall report to the Authority directly where an		6.1.4 Mkaguzi atatakiwa kuwasilisha taarifa moja kwa moja kwa Mamlaka endapo mtoa huduma za bima bima au wakurugenzi wake wanaweza kukiuka Sheria au sheria nyingine yoyote na ukiukaji huo unaweza kudhuru maslahi ya wateja wa bima.

SECTION SIX: SUPERVISION AND MONITORING	SEHEMU YA SITA: USIMAMIZI NA UFUATILIAJI
<p>insurance service provider or directors may have contravened the Act or any other law and the contravention may prejudice the interests of policyholders.</p> <p>6.1.5 Where such a report is made directly to Authority, the auditor is not under any obligation to disclose this to the management and/or the directors of the insurance service provider if the Auditor:</p> <ul style="list-style-type: none"> i. considers that by doing so the interests of policy holders may be jeopardised; or ii. Has lost confidence in the Board or Management of the insurance service provider. <p>6.1.6 Where the auditor of the insurance service provider is an individual, he or she shall sign the audit report.</p> <p>6.1.7 Where the auditor is a partnership, the audit report shall be signed by an individual who is</p> <ul style="list-style-type: none"> i. qualified to act as the auditor of a licensed insurer or insurance service provider; or ii. approved by the Authority to act as the auditor partner of the insurance service provider. 	<p>6.1.5 Pale ambapo ripoti kama hiyo inatolewa moja kwa moja kwa Mamlaka, mkaguzi hana jukumu lolote la kufichua hili kwa uongozi na/au wakurugenzi wa mtoa huduma za bima ikiwa Mkaguzi:</p> <ul style="list-style-type: none"> i. anaamini kwamba kwa kufanya hivyo maslahi ya wateja wa bima yanaweza kuhatarishwa; au ii. Amepoteza imani katika Bodi au Usimamizi wa mtoa huduma za bima. <p>6.1.6 Pale ambapo mkaguzi wa mtoa huduma za bima ni mtu binafsi, yeye atahitajika kusaini ripoti ya ukaguzi.</p> <p>6.1.7 Pale ambapo mkaguzi ana washirika, ripoti ya ukaguzi itasainiwa na mtu binafsi ambaye:</p> <ul style="list-style-type: none"> i. Ana sifa ya kufanya kazi kama mkaguzi wa kampuni ya bima au mtoa huduma za bima aliyeidhinishwa; au ii. Ameidhinishwa na Mamlaka kufanya kazi kama mshirika mkaguzi wa mtoa huduma ya bima.

SECTION SIX: SUPERVISION AND MONITORING		SEHEMU YA SITA: USIMAMIZI NA UFUATILIAJI	
6.2 Special reports	<p>6.2.1 Special reports shall be submitted by the auditor regarding irregularities in accordance with Section 36(4) of the Act.</p> <p>6.2.2 No duty of an auditor or former auditor of an insurance service provider shall be considered breached by the reason of communication in good faith to an officer or employee of the Authority.</p> <p>6.2.3 The auditor shall report immediately to the Authority and the registered insurance service provider's board if, in the performance of his/her duties, it is satisfied that: -</p> <ul style="list-style-type: none"> i. there has been a breach or non-compliance with the provisions of the Law, the Anti-Money Laundering Act, Chapter 423 of 2006, or Regulations, Guidelines, Circulars, or Directives issued by the Authority or any other relevant law; ii. a criminal offense involving fraud or dishonesty has been committed by the registered insurance service provider or any of its officers or employees; 	6.2 Ripoti maalum	<p>6.2.1 Ripoti maalum zitawasilishwa na mkaguzi kuhusu ukiukwaji wa Kifungu cha 36(4) cha Sheria.</p> <p>6.2.2 Hakuna wajibu wa mkaguzi au mkaguzi wa zamani wa mtoa huduma za bima utakaohesabika kukiukwa kwa sababu ya mawasiliano ya nia njema kwa afisa au mfanyakazi wa Mamlaka.</p> <p>6.2.3 Mkaguzi ataripoti mara moja kwa Mamlaka na Bodi ya kampuni ya bima iwapo katika utekelezaji wa majukumu yake atabaini kwamba: -</p> <ul style="list-style-type: none"> i. kumekuwa na ukiukwaji au kutofuata masharti ya Sheria, Sheria ya Kuzuia Utakatishaji Fedha Haramu, Sura. 423 ya mwaka 2006, au Kanuni, Miongozo, Waraka au Maagizo yaliyotolewa na Mamlaka au sheria nyingine yoyote husika; ii. kosa la jinai linalohusisha ulaghai au kutokuwa mwaminifu limetendwa na mtoa huduma za bima au maafisa au wafanyakazi wake wowote;

SECTION SIX: SUPERVISION AND MONITORING		SEHEMU YA SITA: USIMAMIZI NA UFUATILIAJI	
	<p>iii. a loss has been incurred which significantly reduces the solvency margin of insurance companies or reinsurance;</p> <p>iv. a violation has occurred which may jeopardize the security of insurance consumers or insurance claimants; or</p> <p>v. cannot be confirmed that insurance consumers' claims can be paid from the assets of insurance companies or reinsurance.</p>		<p>iii. hasara imepatikana ambayo inapunguza kwa kiasi kikubwa ukomo wa ukwasi wa kampuni ya bima;</p> <p>iv. ukiukwaji umetokea ambao unaweza kuhatarisha usalama wa wateja wa bima au wadai wa bima; au</p> <p>v. hawezi kuthibitisha kwamba madai ya wateja wa bima yana uwezo wa kulipwa kutoka kwenye mali ya kampuni za bima.</p>
6.3 Enforcement	6.3.1 Any person who contravenes the provisions of these Guidelines commits an offense and shall be subject to regulatory sanction in line with the Insurance Act, Cap 394.	6.3 Utekelezaji	6.3.1 Mtu yeyote atakayekiuka masharti ya Miongozo hii atakuwa ametenda kosa na atachukuliwa hatua kwa mujibu wa Sheria ya Bima Sura ya 394.

SECTION SEVEN: REVIEW AND APPROVAL OF GUIDELINES		SEHEMU YA SABA: MAPITIO NA IDHINI YA MIONGOZO	
7.1 Review Of Guidelines	7.1.1 These Guidelines may be reviewed at least once in every three years (3) for improvement.	7.1 Mapitio ya Miongozo	7.1.1 Miongozo hii inaweza kufanyiwa mapitio angalau mara moja kila baada ya miaka mitatu (3) kwa ajili ya maboresho.

	7.1.2 Subject to 7.1.1 the Commissioner may issue provisions that shall form addendum to these Guidelines as and when required.		7.1.2 Kwa kuzingatia 7.1.1 Kamishna anaweza kutoa masharti yatakayounda nyongeza ya Miongozo hii pale itakapohitajika.
7.2 Effective date	7.2.1 These Guidelines shall come into force on the 1 st of July 2026.	7.2 Tarehe ya kuanza kutumika	7.2.1 Miongozo hii itaanza kutumika rasmi tarehe 1 Julai, 2026.
7.3 Approval of Guidelines	<p>Approved by:</p>  <p>..... Dr. Baghayo A. Saqware <u>Commissioner of Insurance</u></p>	7.3 Idhini ya Miongozo	<p>Imeidhinishwa na:</p>  <p>..... Dkt. Baghayo A. Saqware <u>Kamishna wa Bima</u></p>

FOR APPLICATION AND ENQUIRIES PLEASE WRITE TO:	KWA MAOMBI AU MAULIZO, ANDIKA KWA:
<p>HEADQUARTERS OFFICE TIRA BIMA HOUSE, TIRA street, Njedengwa, P. O. Box 2987, DODOMA - TANZANIA. Tel: +255 (026) 232 1180 Fax: +255 (026) 232 1180 Email: coi@tira.go.tz Website: www.tira.go.tz</p>	<p>OFISI ZA MAKAO MAKUU TIRA BIMA HOUSE, Mtaa wa TIRA, Njedengwa, S.L.P 2987, DODOMA -TANZANIA Simu: +255 (026) 232 1180 Nukushi: +255 (026) 232 1180 Baruapepe: coi@tira.go.tz Mtandao: www.tira.go.tz</p>
<p>DAR ES SALAAM OFFICE The Authority HOUSE, Block 33, Plot No. 85/2115, Mtendeni Street, P. O. Box 9892, DAR ES SALAAM - TANZANIA Tel:+255(022)2132537/2116120/211613 1 Fax: +255(022)2132539 Email: coi@tira.go.tz Website: www.tira.go.tz</p>	<p>OFISI YA DAR ES SALAAM Jengo la The Authority, Kitalu Na. 85/2115, Mtaa wa Mtendeni, S.L.P 9892, DAR ES SALAAM – TANZANIA Simu:+255(022)2132537/2116120/211613 1 Nukushi: +255(022)2132539 Baruapepe: coi@tira.go.tz Mtandao: www.tira.go.tz</p>
<p>ZANZIBAR OFFICE The Authority House, Kilimani Street, P. O. Box 133, ZANZIBAR. Tel: +255 (024) 223 7271 Fax: +255 (024) 223 7272 Email: dcoi@tira.go.tz Website: www.tira.go.tz</p>	<p>OFISI YA ZANZIBAR Nyumba ya Kilimani, Mtaa wa Kilimani, S.L.P 133, ZANZIBAR. Simu: +255 (024) 223 7271 Nukushi: +255 (024) 223 7272 Paruapepe: dcoi@tira.go.tz Mtandao: www.tira.go.tz</p>

TANZANIA INSURANCE REGULATORY AUTHORITY (TIRA)



NOTIFICATION FORM NO.1 FOR APPOINTMENT OF AN AUDITOR

BY M/S _____

Address of Insurer

Building/Plot No: _____
Street Name/No: _____
P.O. Box: _____
City/Region: _____
Country: _____
Email: _____
Tel: _____
Fax: _____
Date: _____ / _____ /20_____

To – The Commissioner of Insurance
P.O. Box 9892
DAR ES SALAAM
TANZANIA

1. Name of insurer: _____
2. Appointment for financial year ending: _____
3. Particulars of the Auditor

Name	
Address	

New appointment Reappointment

If new appointment, please state reason(s) for change of auditor

4. Particulars of engagement partner

Name	
NBAA No.	
Address	
Contact No.	
Email	

Engagement partner since financial year: _____

New appointment Reappointment

If new appointment, please state reason(s) for change of engagement partner

Where the engagement partner was involved in the rendering of any advisory services to the insurer or its related entities in the last two financial years, please provide a list of advisory services rendered and the name of the institutions which the services are rendered to.

S/N	Name of institution	Services provided

5. Additional information to be enclosed with notification:

- Detailed assessment by the board, as the case may be
- Curriculum vitae of the engagement partners

- Extract of board minutes endorsing the proposed appointment/
reappointment of the engagement partner and auditor
- Statutory declaration by the engagement partner (Appendix 2)
- List of entities audited by the engagement partner in the last three
years, prior to the date of statutory declaration

Date

Name and Signature
Chief Executive Officer/
Company Secretary

STATUTORY DECLARATION BY ENGAGEMENT PARTNER OF AUDIT FIRM

I, _____ (engagement partner), of _____ (name of auditor), being the partner primarily responsible for the audit engagement, do solemnly and sincerely declare that:

- A. I am registered as an auditor with the National Board of Accountants and Auditors.
- B. I am not disqualified under the provisions of the Companies Act, Cap 212 from being appointed _____ as _____ an _____ auditor _____ for _____ (name of insurer)
- C. I have not been convicted of any offence under any written law involving fraud or dishonesty.
- D. I have no relationships with, or interests in, including an interest in shares of, _____ (name of insurer) or any of its related entities that are likely to impair my objectivity or independence.
- E. I have no record of disciplinary actions taken against me for unprofessional conduct by the National Board of Accountants and Auditors.
- F. The information submitted together with the Application Form for Appointment of Auditor on entities audited by me as engagement partner in the last three years/since the last statutory declaration (delete whichever is not applicable) prior to the date of this statutory declaration is true and complete.

AND I MAKE THIS SOLEMN DECLARATION CONSCIENTIOUSLY BELIEVING THE SAME TO BE TRUE, AND BY VIRTUE OF THE PROVISIONS OF THE OATHS AND STATUTORY DECLARATIONS ACT, CAP 34 R.E 2019.

This, Declaration is made and subscribed
 at _____ by
 the said _____

 who is known to me personally (or who
 has been identified to me by

 the latter being known to me personally
 this _____ day of

} _____
 (Signature of the person
 taking the declaration)

Before me:

(Name, Signature and Seal of Commissioner for Oaths)

THE UNITED REPUBLIC OF TANZANIA
TANZANIA INSURANCE REGULATORY AUTHORITY (TIRA)



APPLICATION FORM FOR AN AUDITOR

BY M/S _____

Address of an Auditor

Building/Plot No: _____
Street Name/No: _____
P.O. Box: _____
City/Region: _____
Country: _____
Email: _____
Tel: _____
Fax: _____
Date: _____ / _____ /20_____

To – The Commissioner of Insurance
P.O. Box 9892
DAR ES SALAAM
TANZANIA

1. I/We apply for approval of M/S: _____
_____ under Clause 9 of the
Guidelines to the Insurance Industry on External Auditors, 2022 of 1st July 2022.
2. The registered office of the Auditor is located at: _____

3. The head office of the Auditor is located at: _____

4. Particulars of partners:

1.	Name:	
	Address & Contact:	
	Email:	
2.	Name:	
	Address & Contact:	
	Email:	
3.	Name:	
	Address & Contact:	
	Email:	
4.	Name:	
	Address & Contact:	
	Email:	
5.	Name:	
	Address & Contact:	
	Email:	
6.	Name:	
	Address & Contact:	
	Email:	
7.	Name:	
	Address & Contact:	
	Email:	
8.	Name:	
	Address & Contact:	
	Email:	

5. The following information and documentation should be attached to this application. Failure to provide all the required information will result in the return of the application by the Commissioner:

- Proof of residence in Tanzania, if not resident in Tanzania full explanation is required, the experience and knowledge of the auditor in handling company accounts in Tanzania
- Curriculum vitae of partners and senior professional staff demonstrating previous experience in the audit of insurers
- List of insurers audit assignments that have been performed for the last three years together with total fees received
- Proof of being a member of good standing of the National Board of Accountants and Auditors
- Organisation structure of the auditor where applicable
- Details of any existing relationship between the firm or partner and any insurer

Date

Name and Signature
Chief Executive Officer/
Company Secretary