



**AUDIT CERTIFICATE OF THE AUDITOR GENERAL
ON THE ACCOUNTS OF THE REPUBLIC OF NAURU
FOR THE YEAR ENDED 30TH JUNE 2015**

I have examined the Annual Financial Statements of the Republic of Nauru as at 30th June 2015, as certified by the Minister for Finance and transmitted to me under Section 10(1) of the Audit Act 1973.

Basis of Disclaimer:

I have not been able to confirm the opening balances of substantial number of account heads due to unavailability of documents supporting them. Moreover, large number of significant account balances showed substantial differences, partly due to system errors in the Financial Management Information System (FMIS) of the Treasury department.

Details of Audit performed may be referred to in the management audit report appended.

Disclaimer:

Based on the audit work performed, because of the significance of the matter noted in the Basis of Disclaimer paragraph above, I am unable to and therefore do not express a conclusion on the true and fair view of the Republic's Annual Financial Statements as at the 30th June 2015.

The accounts certified by the Minister for Finance are annexed to this Audit opinion.

MANOHARAN NAIR
AUDITOR GENERAL

05th April 2018