

**REPUBLIC OF NAURU**  
**AUDIT (AMENDMENT) BILL 2015**  
**EXPLANATORY MEMORANDUM**

The *Audit (Amendment) Bill* is a Bill for the *Audit (Amendment) Act 2015*.

**EXPLANATION OF CLAUSES**

**Clause 1** provides that, once enacted, the short title of the Bill will be the *Audit (Amendment) Act 2015*.

**Clause 2** sets out when the Bill's provisions will commence.

**Clause 3** is the enabling provisions for the amendment of the *Audit Act 1973*. It provides that the *Audit Act 1973* is amended in the manner set out in the Schedule.

**The Schedule** contains amendments to the *Audit Act 1973*.

**Item [1]** makes multiple amendments to the principal Act by omitting the words, '**Director of Audit**' wherever they appear and replacing them with the words, '**Auditor General**'.

This Clause also provides that a reference in the Constitution of Nauru to the Director of Audit shall be a reference to the Auditor General as amended under this Act.