



# Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

Website: <http://opacnmi.com>

1236 Yap Drive, Capitol Hill, Saipan, MP 96950

Mailing Address:  
P.O. Box 501399  
Saipan, MP 96950

E-mail Address:  
[mail@opacnmi.com](mailto:mail@opacnmi.com)

Phone: (670) 322-6481  
Fax: (670) 322-7812

April 23, 2019

## ELECTRONIC MAIL

Julita A. Villagomez  
Executive Director  
Commonwealth Election Commission  
Commonwealth of the Northern Mariana Islands  
P.O. Box 500470  
Saipan, MP 96950-0470

Dear Executive Director Villagomez:

The Office of the Public Auditor (OPA) presents this special report on all candidates' and political parties' compliance with the campaign financial disclosure law for the 2016 and 2018 election. Our report is limited to compliance with the filing requirement.

By law, candidates and political parties are required to file a campaign statement of account (CSA) with OPA and the Commonwealth Election Commission (CEC). Although the law does not mandate OPA to report its review of candidates' and political parties' compliance with campaign disclosure laws, OPA considers it necessary to report its findings to the general public and will continue to do so for future elections.

This special report concludes OPA's review of CSAs filed for the 2016 and 2018 election. To view the results of the report, please see the attachment.

Sincerely,

Michael Pai, CPA  
Public Auditor

Enclosure  
MP/db/gt/jb/jd

Cc: Honorable Edward Manibusan, Attorney General  
Commonwealth Election Commission Members  
Interagency Audit Coordinating Advisory Group Members

# Special Report: Compliance with Campaign Disclosure Law

OPA Report No. 19-03  
Date: April 23, 2019



The Office of the Public Auditor (OPA) presents this special report on all candidates' and political parties' compliance with the campaign financial disclosure law for the 2016 and 2018 general elections. Our report is limited to compliance with the filing requirement.

## Non-filers

A review of our records for the 2016 General Election indicate that one of the two recognized political parties has not filed a campaign statement of account (CSA) report as of April 5, 2019. In addition, of the 67 certified candidates in the 2016 General Election, two candidates have not filed their CSA reports as of April 5, 2019. As required by law, these names have been forwarded to the Office of the Attorney General (OAG) for prosecution.

## Late-filers

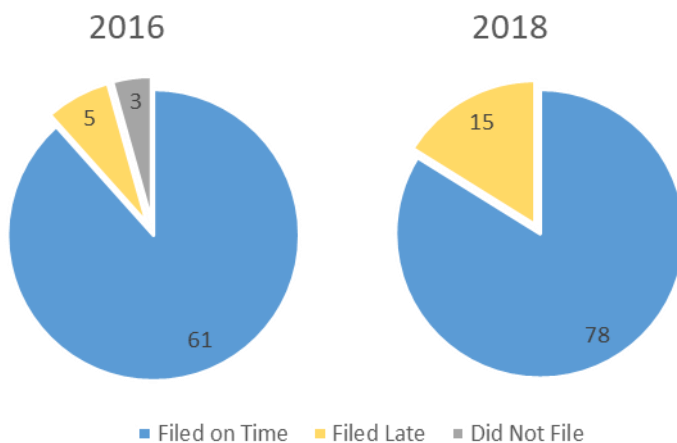
A review of our records for the 2018 General Election indicate that the two recognized political parties filed their CSA reports after the deadline. Of the 67 certified candidates of 2016, five candidates filed their CSA reports after the filing deadline/approved extended deadline; and in 2018, of the 91 certified candidates, 13 candidates filed their CSA reports after the filing deadline/approved extended deadline.

## Other Matters

The law is unclear whether specific CSA provisions applicable to candidates are also applicable to political parties. Some of these provisions include penalties for late filing and referral of non-compliance to the OAG for prosecution.

We look forward to addressing some of the concerns with the Commonwealth Election Commission (CEC) and the OAG. All CSAs are published on the CEC's website at [www.votecnmi.gov.mp](http://www.votecnmi.gov.mp).

- 2016 Election**  
*November 8, 2016*
- Campaign Statement of Account Deadline 2016**  
*December 28, 2016*
- Extension Deadline 2016**  
*January 12, 2017*
- Publication**  
*Within 10 days after filing*
- 2018 Election**  
*November 13, 2018*
- Campaign Statement of Account Deadline 2018**  
*January 2, 2019*
- Extension Deadline 2018**  
*January 17, 2019*
- Publication**  
*Within 10 days after filing*



**There is a penalty of \$100 per calendar day for late filing.**

## What is a Campaign Statement of Account?

**An itemized statement of account indicating all cash or in-kind contributions and expenses.**

OPA is not required to issue a report on CSA; however, for greater transparency, OPA will continue to report after every election.