

# CITIZEN-CENTRIC REPORTING

## AUTHORITY

The Legislation through Public law 20-83, codified under 1 CMC §2311, appointed the Office of the Public Auditor to coordinate and oversee the Citizen-Centric Report program.

## REPORTING AGENCIES

All Commonwealth government agencies, including line departments and agencies, autonomous agencies and semi-autonomous agencies, public corporations, the Mayor's Offices, Municipal Councils, and boards and commissions.

## REPORT CONTENTS

Page 1	<b>WHO ARE WE?</b> Entity information (vision statement, strategic goals, operational structure, and demographics, services and activities, URL, etc.)
Page 2	<b>HOW ARE WE DOING?</b> Performance report summarizing the entity's missions or services and possible outcome measures (progress towards strategic goals and deliverables, recent accomplishments for nonfinancial outcomes, etc.)
Page 3	<b>WHAT ARE THE REVENUES AND EXPENSES?</b> A snapshot of the entity's financial data as it relates to the performance report (cost for services, sources of revenue, etc.)
Page 4	<b>WHAT'S NEXT?</b> Agency's future challenges and economic outlook (economic changes, tax cuts or increases, unemployment, education, environmental aspects, contact information, etc.)

Further guidance can be found on the Association of Government Accountants' (AGA) website:  
<https://www.agacgm.org/Standards-Guidance/CCR.aspx>.

## DEADLINE AND SUBMISSION

October 30 **or** November 29 without penalty.

An electronic copy of the Report shall be submitted to the Office of the Public Auditor and the presiding officers of the Legislature. Additionally, the Report shall be posted on the website of the entity, the Office of the Governor, the Office of the Public Auditor, and the CNMI Legislature.

## PENALTIES

1<sup>st</sup> Offense \$50 PER DAY

2<sup>nd</sup> Offense \$100 PER DAY

Note: Amounts owed will be collected by the Department of Finance or paid by autonomous agencies from the current or next annual appropriation and will be made available to the Office of the Public Auditor.

Any Questions? Please call the Office of the Public Auditor at 322-6481 or email [mail@opacnmi.com](mailto:mail@opacnmi.com).