



# Office of the Public Auditor

## Citizen-Centric Report

### Flash Report

March 09, 2022

The Office of the Public Auditor (OPA) presents this flash report on government entities' compliance with the Citizen-Centric Report (CCR) submission and website posting requirements as prescribed in Public Law (PL) 20-83, codified at 1 CMC § 2311(b), for Fiscal Years (FY) 2021 and 2020.

The term “**government entity**” used in this flash report refers to all government agencies (including autonomous and semi-autonomous agencies), public corporations, mayors' offices, municipal councils, boards, and commissions in the Commonwealth of the Northern Mariana Islands (CNMI).

### BACKGROUND

On November 19, 2018, PL 20-83 codified in 1 CMC § 2311 was enacted to require all CNMI government entities to submit an annual CCR of their activities in electronic format to OPA and the presiding officers of the Legislature no later than 30 days after each FY end. Further, pursuant to 1 CMC § 2311(b), the CCRs shall be posted on the following websites: (1) the government entity, (2) the Office of the Governor, (3) the CNMI Legislature, and (4) OPA. Failure to comply with the requirements outlined in this section is subject to penalty fees described in 1 CMC § 2311(e).

On August 2019, OPA invited all government entities to attend a three-hour training session conducted by the Graduate School USA and funded by the Department of Interior, Office of Insular Affairs. The goal of the training was to hold a discussion forum on the purpose and the general contents of the CCR. Our records indicate that an estimate of 110 participants from 70 government entities were in attendance.

On March 13, 2020, OPA published *Report No. 20-04 Special Report: Compliance with Citizen-Centric Reporting Requirements* covering the FY 2019 reporting period. In this report, OPA identified the government entities that either met or did not meet the CCR reporting requirements. In addition, OPA also pointed out the need for clarification on certain sections of the law due to concerns raised by OPA and other government entities. To date, OPA is unable to determine the total number of government entities that failed to submit a CCR as a certified list of required entities was neither stated in the law nor made available to OPA.

### THE SIGNIFICANCE AND PURPOSE OF CCR

The Association of Government Accountants (AGA) developed the CCR standards and guidance to help simplify communication between the government and its citizens, who have a right to information about how their government spends their taxpayer dollars. Financial reports are often too voluminous and complex for citizens to gain meaningful information. CCRs help citizens better understand their government, the services they provide, accountability of resources, and transparency with their spending. Thus, AGA's concept of the CCR provides citizens with a snapshot of government entities' mission, spending, performance, and future outlook in a visually appealing, simple, and readily accessible format.

**CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT**

**1 WHO ARE WE?** Page 1 typically includes information about the entity — mission statement, vision statement, services and activities, strategic goals, demographics, and URL.

**EXAMPLES:**

- \$52K Per capita income
- Number of city employees: 1,302
- 3.2% Unemployment rate

**2 HOW ARE WE DOING?** Page 2 presents key service and activity performance for the prior year — progress toward strategic goals or deliverables, and recent accomplishments for non-financial outcomes.

**EXAMPLES:**

- 29 New businesses relocating to city
- 5-Year trend graduation rate: 38% (2011) to 85% (2016)
- City library construction completed ahead of schedule

AGA logo and website: www.agaonline.org/ccr

Source: Association of Government Accountants website



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Hence, to effectively implement the requirements and ensure the statutory intent of 1 CMC § 2311 is met, OPA sought clarification in letters dated March 13, 2020 and September 21, 2021 to the House of Representatives, Committee on Judiciary and Governmental Operations. The lack of clarification regarding the statutory intent of the law and a certified listing of reporting entities are potential risks because OPA may not effectively monitor the submissions and website postings of CCRs and, if necessary, properly assess penalties. OPA will continue to communicate with the CNMI Legislature regarding the sections in the law that need clarification. OPA believes that by resolving these issues, OPA will be able to coordinate and oversee the CCR program more efficiently and effectively.

### CCR SUBMISSION AND WEBSITE POSTING FOR FISCAL YEARS 2021 AND 2020

Tables 1 and 2 summarizes the total number of CCRs submitted to OPA and website postings from government entities for FY 2021 and FY 2020, respectively. Refer to *Appendix 1* for details.



Table 1: CCR Submission for Fiscal Years 2021 & 2020

	Office of the Public Auditor		CNMI Legislature	
	FY 2021	FY 2020	FY 2021	FY 2020
Timely submission of CCRs	41	35		
Late submission of CCRs	33	34	Note 1	
<b>Total</b>	<b>74</b>	<b>69</b>	-	-

#### When is the Report Due?

The report is due each year on October 30 up to November 29, before penalty<sup>1</sup>.

<sup>1</sup>First offense: \$50 per day; Second offense: \$100 per day.

Table 2: CCR Website/Social Media Posting for Fiscal Years 2021 & 2020

	Fiscal Year 2021				Fiscal Year 2020			
	CNMI Legislature		Office of the Governor		CNMI Legislature		Office of the Governor	
	Entity	OPA	Entity	OPA	Entity	OPA	Entity	OPA
Posted on website/social media	24	47	19	74	18	19	19	69
Not posted on website/social media	19	27	55	-	23	50	50	-
Note 2	30	-	-	-	27	-	-	-
Note 3	1	-	-	-	1	-	-	-
<b>Total</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>

**Note 1:** Unable to validate timely submission of CCR.

**Note 2:** Entity does not have an official website and/or social media page.

**Note 3:** Entity's website is under maintenance. Unable to validate CCR posting requirement.

OPA acknowledges that some government entities do not have an official website but rather a social media page. OPA considers those government entities posting to their social media page as compliant with the law's intent to have the CCRs readily accessible to the general public and other potential users.

## APPENDIX 1: Citizen-Centric Report Submissions and Website/Social Media Postings

Fiscal Year 2021

No.	Entity Name	Date of Submission to OPA	Entity	CNMI Legislature	Office of the Governor	OPA
1	Board of Professional Licensing and Health Care Professional Licensing Board	10/29/2021	X	X	X	✓
2	Bureau of Environmental and Coastal Quality, Division of Coastal Resources Management	11/29/2021	X	✓	X	✓
3	Bureau of Environmental and Coastal Quality, Division of Environmental Quality	10/29/2021	X	X	X	✓
4	Capital Improvement Program	10/29/2021	Note 1	✓	X	✓
5	Civil Service Commission	10/29/2021	✓	✓	✓	✓
6	CNMI Board of Parole	10/4/2021	Note 1	X	X	✓
7	CNMI Cannabis Commission	11/16/2021	✓	✓	X	✓
8	CNMI Council on Developmental Disabilities	11/29/2021	✓	✓	X	✓
9	CNMI Medical Referral Services Office	11/18/2021	Note 1	✓	X	✓
10	CNMI Scholarship Office	11/29/2021	X	X	X	✓
11	CNMI State Medicaid Agency	11/29/2021	X	✓	X	✓
12	Commonwealth Bureau of Military Affairs	10/29/2021	✓	✓	X	✓
13	Commonwealth Casino Commission	10/29/2021	✓	✓	X	✓
14	Commonwealth Economic Development Authority	10/29/2021	✓	✓	✓	✓
15	Commonwealth Election Commission	11/29/2021	X	X	X	✓
16	Commonwealth Healthcare Corporation	12/3/2021	X	✓	X	✓
17	Commonwealth Office of Transit Authority	10/29/2021	✓	✓	✓	✓
18	Commonwealth Ports Authority	10/20/2021	✓	✓	✓	✓
19	Commonwealth Utilities Corporation	10/29/2021	✓	X	X	✓
20	Commonwealth Zoning Board	10/29/2021	X	X	X	✓
21	Criminal Justice Planning Agency	11/29/2021	Note 1	X	X	✓
22	Department of Commerce	10/19/2021	✓	✓	✓	✓
23	Department of Commerce (Rota)	10/30/2021	Note 1	✓	✓	✓
24	Department of Commerce (Tinian)	10/26/2021	Note 1	X	X	✓
25	Department of Community and Cultural Affairs	11/23/2021	✓	✓	X	✓
26	Department of Community and Cultural Affairs (Rota)	11/3/2021	Note 1	X	X	✓
27	Department of Corrections	11/8/2021	X	✓	X	✓
28	Department of Finance	10/29/2021	X	✓	X	✓
29	Department of Fire and Emergency Medical Services	11/19/2021	Note 1	✓	X	✓
30	Department of Labor	10/29/2021	X	✓	X	✓
31	Department of Labor (Rota)	9/28/2021	Note 1	✓	X	✓
32	Department of Labor (Tinian)	10/29/2021	Note 1	X	X	✓
33	Department of Lands and Natural Resources	10/30/2021	Note 1	✓	✓	✓
34	Department of Lands and Natural Resources (Tinian)	11/8/2021	Note 1	✓	X	✓
35	Department of Public Lands	10/26/2021	✓	✓	X	✓
36	Department of Public Safety	10/29/2021	✓	✓	✓	✓
37	Department of Public Safety (Tinian)	10/26/2021	Note 1	X	X	✓
38	Department of Public Works	10/7/2021	Note 1	X	X	✓
39	Hazard Mitigation and Pre-Disaster Mitigation Program	10/29/2021	Note 1	X	X	✓
40	Infrastructure and Recovery Program	10/29/2021	Note 1	✓	✓	✓
41	Joeten-Kiyu Public Library	10/30/2021	X	✓	X	✓
42	Marianas Visitors Authority	10/29/2021	✓	✓	✓	✓
43	NMI Board of Nursing	11/29/2021	X	X	X	✓
44	Northern Marianas College	11/2/2021	✓	✓	✓	✓
45	Northern Marianas Housing Corporation	10/26/2021	✓	X	X	✓
46	Northern Marianas Trades Institute	11/22/2021	Note 1	✓	X	✓
47	Office of Carolinian Affairs	11/29/2021	X	✓	X	✓
48	Office of Grants Management & State Clearinghouse	11/29/2021	Note 1	✓	X	✓
49	Office of Homeland Security and Emergency Management	10/29/2021	Note 2	✓	X	✓
50	Office of Indigenous Affairs	10/29/2021	Note 1	✓	✓	✓
51	Office of Management and Budget	11/2/2021	Note 1	X	X	✓
52	Office of Personnel Management	10/29/2021	X	X	X	✓
53	Office of Planning and Development	10/31/2021	✓	X	X	✓
54	Office of Substance Abuse and Rehabilitation	11/16/2021	Note 1	X	X	✓
55	Office of the Attorney General	11/1/2021	✓	✓	✓	✓
56	Office of the Governor	11/29/2021	✓	✓	✓	✓
57	Office of the Lt. Governor	11/1/2021	✓	✓	✓	✓
58	Office of the Mayor, Municipality of Northern Islands	11/29/2021	Note 1	✓	X	✓
59	Office of the Mayor, Municipality of Rota	10/30/2021	Note 1	✓	X	✓
60	Office of the Mayor, Municipality of Saipan	10/25/2021	✓	✓	X	✓
61	Office of the Mayor, Municipality Tinian and Aguiguan	10/1/2021	✓	X	X	✓
62	Office of the Public Auditor	10/26/2021	✓	✓	✓	✓
63	Office of the Public Defender	10/29/2021	X	✓	✓	✓
64	Office of the Rota Municipal Council	11/1/2021	Note 1	X	X	✓
65	Office of the Saipan & Northern Islands Municipal Council	11/29/2021	Note 1	X	X	✓
66	Office of the Tinian Municipal Council	10/28/2021	Note 1	✓	X	✓
67	Office of Veteran's Affairs	11/29/2021	Note 1	X	X	✓
68	Office of Vocational Rehabilitation	10/29/2021	✓	✓	✓	✓
69	Office of Women's Affairs	11/1/2021	Note 1	✓	✓	✓
70	Office of Youth Affairs	11/3/2021	Note 1	X	X	✓
71	Public School System	10/30/2021	X	✓	X	✓
72	Saipan Higher Education Financial Assistance	11/1/2021	X	X	X	✓
73	State Workforce Development Board	11/26/2021	X	X	X	✓
74	Tinian Casino Gaming Control Commission	10/28/2021	Note 1	✓	X	✓

Note 1: Entity does not have an official website and/or social media page.  
 Note 2: Entity's website is under maintenance. Unable to validate CCR posting requirement.

## APPENDIX 1 CONTINUED

### Fiscal Year 2020

No.	Entity Name	Date of Submission to OPA	Entity	CNMI Legislature	Office of the Governor	OPA
1	Board of Professional Licensing and Health Care Professional Licensing Board	11/25/2020	✓	✗	✗	✓
2	Bureau of Environmental and Coastal Quality, Division of Coastal Resources Management	10/30/2020	✗	✓	✓	✓
3	Bureau of Environmental and Coastal Quality, Division of Environmental Quality	10/28/2020	✗	✗	✗	✓
4	Capital Improvement Program	10/30/2020	Note 1	✓	✓	✓
5	Civil Service Commission	11/24/2020	✓	✗	✗	✓
6	CNMI Board of Parole	11/12/2020	Note 1	✓	✓	✓
7	CNMI Cannabis Commission	10/30/2020	✓	✗	✗	✓
8	CNMI Lottery Commission	10/30/2020	Note 1	✗	✗	✓
9	CNMI Medical Referral Services Office	11/12/2020	Note 1	✓	✓	✓
10	CNMI Scholarship Office	11/29/2020	✗	✗	✗	✓
11	CNMI State Medicaid Agency	12/2/2020	✗	✗	✗	✓
12	Commonwealth Bureau of Military Affairs	10/30/2020	✗	✓	✓	✓
13	Commonwealth Casino Commission	10/28/2020	✓	✗	✗	✓
14	Commonwealth Development Authority	10/28/2020	✓	✓	✓	✓
15	Commonwealth Election Commission	5/27/2021	✗	✗	✗	✓
16	Commonwealth Healthcare Corporation	11/29/2020	✗	✗	✗	✓
17	Commonwealth Office of Transit Authority	10/30/2020	✗	✗	✗	✓
18	Commonwealth Ports Authority	10/29/2020	✗	✓	✓	✓
19	Commonwealth Utilities Corporation	10/30/2020	✓	✓	✓	✓
20	Commonwealth Zoning Board	12/7/2020	✗	✗	✗	✓
21	Criminal Justice Planning Agency	11/29/2020	Note 1	✗	✗	✓
22	Department of Commerce	10/30/2020	✓	✗	✗	✓
23	Department of Community and Cultural Affairs	10/30/2020	✗	✗	✗	✓
24	Department of Community and Cultural Affairs (Tinian)	10/29/2020	Note 1	✗	✗	✓
25	Department of Corrections	12/1/2020	✗	✓	✓	✓
26	Department of Finance	10/30/2020	✓	✗	✗	✓
27	Department of Finance (Tinian)	11/30/2020	Note 1	✗	✗	✓
28	Department of Fire and Emergency Medical Services	12/4/2020	Note 1	✗	✗	✓
29	Department of Fire and Emergency Medical Services (Tinian)	12/1/2020	Note 1	✗	✗	✓
30	Department of Labor	10/30/2020	✓	✗	✗	✓
31	Department of Lands and Natural Resources	10/30/2020	Note 1	✗	✗	✓
32	Department of Lands and Natural Resources (Tinian)	11/20/2020	Note 1	✗	✗	✓
33	Department of Public Lands	10/29/2020	✗	✓	✓	✓
34	Department of Public Safety	11/12/2020	✗	✗	✗	✓
35	Department of Public Works	12/1/2020	Note 1	✗	✗	✓
36	Department of Public Works (Tinian)	10/29/2020	Note 1	✗	✗	✓
37	Hazard Mitigation and Pre-Disaster Mitigation Program	10/30/2020	Note 1	✓	✓	✓
38	Joeten-Kiyu Public Library	10/30/2020	✗	✗	✗	✓
39	Marianas Public Land Trust	11/30/2020	✗	✗	✗	✓
40	Marianas Visitors Authority	10/30/2020	✓	✗	✗	✓
41	NMI Museum of History & Culture	2/23/2021	✗	✗	✗	✓
42	Northern Marianas College	12/1/2020	✓	✗	✗	✓
43	Northern Marianas Housing Corporation	10/27/2020	✓	✗	✗	✓
44	Office of Carolinian Affairs	12/10/2020	✗	✗	✗	✓
45	Office of Grants Management & State Clearinghouse	10/30/2020	Note 1	✓	✓	✓
46	Office of Homeland Security and Emergency Management	10/30/2020	Note 2	✓	✓	✓
47	Office of Indigenous Affairs	10/30/2020	Note 1	✓	✓	✓
48	Office of Management and Budget	10/30/2020	Note 1	✓	✓	✓
49	Office of Personnel Management	11/29/2020	✗	✗	✗	✓
50	Office of Planning and Development	10/30/2020	✗	✗	✗	✓
51	Office of Substance Abuse and Rehabilitation	10/30/2020	Note 1	✗	✗	✓
52	Office of the Attorney General	11/5/2020	✓	✓	✓	✓
53	Office of the Mayor, Municipality of Northern Islands	11/25/2020	Note 1	✗	✗	✓
54	Office of the Mayor, Municipality of Rota	11/25/2020	Note 1	✗	✗	✓
55	Office of the Mayor, Municipality of Saipan	10/29/2020	✓	✗	✗	✓
56	Office of the Mayor, Municipality of Tinian and Aguiguan	11/1/2020	✓	✗	✗	✓
57	Office of the Public Auditor	10/30/2020	✓	✓	✓	✓
58	Office of the Public Defender	12/1/2020	✗	✓	✓	✓
59	Office of the Rota Municipal Council	12/1/2020	Note 1	✗	✗	✓
60	Office of the Saipan & Northern Islands Municipal Council	11/6/2020	Note 1	✓	✓	✓
61	Office of the Tinian Municipal Council	10/30/2020	Note 1	✗	✗	✓
62	Office of Veteran's Affairs	11/21/2020	Note 1	✗	✗	✓
63	Office of Vocational Rehabilitation	10/28/2020	✓	✗	✗	✓
64	Office of Women's Affairs	11/27/2020	Note 1	✗	✗	✓
65	Public Assistance Office	10/30/2020	Note 1	✗	✗	✓
66	Public School System	11/27/2020	✗	✗	✗	✓
67	Saipan Higher Education Financial Assistance	10/30/2020	✓	✗	✗	✓
68	State Workforce Development Board	11/25/2020	✗	✗	✗	✓
69	Tinian Casino Gaming Control Commission	11/24/2020	Note 1	✗	✗	✓

Note 1: Entity does not have an official website and/or social media page.

Note 2: Entity's website is under maintenance. Unable to validate CCR posting requirement.