



OFFICE OF THE PUBLIC AUDITOR CITIZEN-CENTRIC FLASH REPORT

MARCH 7, 2024

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 Year (FY) 2023.

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 fiscal year-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 penalties described in 1 CMC § 2311(e).

OPA and other governmental entities have pointed out the need to clarify certain sections of the law. OPA has identified inconsistencies in CCR submissions by departments with multiple divisions under its umbrella. For example, some departments have opted to submit a consolidated CCR, while others submitted separate CCRs by division. This issue and others illustrate the need for legislative clarification.

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, September 21, 2021, and January 21, 2022, to the House of Representatives, Committee on Judiciary and Governmental Operations (JGO). The lack of clarification regarding the statutory intent of the law and identification 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. As of the report date, the JGO committee chair informed OPA that the committee will work on addressing the inconsistencies.



1 CMC § 2311(c) Content Guidelines

Who are we? PAGE 1

- Brief table of contents
- Information about the entity
- Entity's vision statement, strategic goals, operational structure, and demographics

How are we doing? PAGE 2

- Performance report based on a summary of the entity's key missions and/or services and possible outcome measures

What are the revenues and expenses? PAGE 3

- Clear snapshot of the financial data as it relates to the performance report

What's next? PAGE 4

- Future challenges
- Economic outlook

SIGNIFICANCE AND PURPOSE OF THE 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, their services, the 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.

CCR SUBMISSION AND WEBSITE POSTING FOR FISCAL YEARS 2023 & 2022

Tables 1 and 2 summarize the total number of CCRs submitted to OPA and website postings from government entities for FY 2023 and 2022, respectively. OPA was unable to validate the timely submission to the CNMI Legislature. Refer to *Appendix 1* and *2* for details.

All CCR's submitted to OPA are accessible at www.opacnmi.com.



Table 1: CCR Submission for Fiscal Years 2023 & 2022

	OFFICE OF THE PUBLIC AUDITOR		WHEN IS THE CCR DUE?
	FY 2023	FY 2022	
Timely submission of CCRs	50	37	The CCR is due each year on October 30 up to November 29, before penalty. <u>Penalty</u> First offense: \$50 per day. Second offense: \$100 per day.
Late submission of CCRs	28	35	
TOTAL	78	72	

Table 2: CCR Website/Social Media Posting for Fiscal Years 2023 & 2022

	FISCAL YEAR 2023				FISCAL YEAR 2022			
	Entity	CNMI Legislature	Office of the Governor	OPA	Entity	CNMI Legislature	Office of the Governor	OPA
Posted on website/social media	20	61	65	78	20	46	46	72
Not posted on website/social media	41	17	13	-	33	26	26	-
Entity's website is under maintenance	2	-	-	-	-	-	-	-
Entity does not have an official website and/or social media page	15	-	-	-	19	-	-	-
TOTAL	78	78	78	78	72	72	72	72

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
2023

	Entity Name	Date of Submission to OPA	Website/Social Media Posting of CCR			
			Entity	CNMI Legislature	Office of the Governor	OPA
1	Board of Professional Licensing and Healthcare Profession Licensing Board	10/30/2023	✗	✗	✓	✓
2	Bureau of Environmental and Coastal Quality - Division of Coastal Resources Management	10/31/2023	✗	✓	✗	✓
3	Bureau of Environmental and Coastal Quality - Division of Environmental Quality	10/30/2023	✗	✗	✓	✓
4	Capital Improvement Program (CIP)	10/27/2023	Note 1	✗	✗	✓
5	Civil Service Commission	10/31/2023	✓	✓	✓	✓
6	CNMI Board of Parole	10/27/2023	Note 1	✓	✓	✓
7	CNMI Cannabis Commission	11/28/2023	✗	✓	✓	✓
8	CNMI Council on Developmental Disabilities	10/26/2023	✗	✓	✓	✓
9	CNMI Scholarship Office	10/31/2023	✓	✓	✓	✓
10	Commonwealth Bureau of Military Affairs	11/29/2023	✗	✓	✓	✓
11	Commonwealth Economic Development Authority	10/31/2023	✓	✗	✓	✓
12	Commonwealth Election Commission	11/28/2023	✗	✓	✗	✓
13	Commonwealth Healthcare Corporation	12/01/2023	✗	✓	✓	✓
14	Commonwealth Office of Transit Authority	10/20/2023	✗	✓	✓	✓
15	Commonwealth Ports Authority	11/29/2023	✓	✓	✓	✓
16	Commonwealth Utilities Corporation	11/29/2023	✓	✓	✓	✓
17	Commonwealth Zoning Board	11/29/2023	✗	✗	✓	✓
18	Criminal Justice Planning Agency	10/24/2023	✓	✓	✓	✓
19	Department of Commerce - Rota	10/30/2023	✗	✓	✓	✓
20	Department of Commerce - Saipan	10/30/2023	✗	✓	✓	✓
21	Department of Commerce - Tinian	09/27/2023	Note 1	✓	✓	✓
22	Department of Community and Cultural Affairs - Rota	09/29/2023	Note 1	✗	✗	✓
23	Department of Community and Cultural Affairs - Saipan	11/08/2023	✗	✓	✓	✓
24	Department of Corrections	10/27/2023	✗	✓	✓	✓
25	Department of Finance	10/30/2023	✓	✓	✓	✓
26	Department of Fire and Emergency Medical Services - Rota	10/30/2023	Note 1	✓	✓	✓
27	Department of Fire and Emergency Medical Services - Saipan	10/30/2023	✗	✗	✗	✓
28	Department of Labor - Rota	09/22/2023	Note 1	✓	✓	✓
29	Department of Labor - Saipan	11/29/2023	✗	✓	✓	✓
30	Department of Labor - Tinian	10/27/2023	Note 1	✓	✓	✓
31	Department of Lands and Natural Resources - Tinian	10/30/2023	Note 1	✓	✓	✓
32	Department of Lands and Natural Resources - Agriculture	10/30/2023	✗	✗	✗	✓
33	Department of Lands and Natural Resources - Endangered Species Program	10/30/2023	✗	✓	✗	✓
34	Department of Lands and Natural Resources - Fish and Wildlife	10/30/2023	✗	✓	✓	✓
35	Department of Lands and Natural Resources - Invasive Species Program	10/30/2023	Note 1	✓	✗	✓
36	Department of Lands and Natural Resources - Land Registration and Survey	10/30/2023	Note 1	✗	✗	✓
37	Department of Lands and Natural Resources - Parks & Recreation	10/27/2023	Note 1	✓	✓	✓
38	Department of Lands and Natural Resources - Saipan	10/30/2023	✗	✗	✓	✓
39	Department of Public Lands	10/30/2023	✓	✗	✓	✓
40	Department of Public Safety - Rota	10/17/2023	✗	✓	✓	✓
41	Department of Public Safety - Saipan	10/30/2023	Note 2	✓	✓	✓
42	Department of Public Works - Rota	10/27/2023	Note 1	✗	✓	✓
43	Department of Public Works - Saipan	10/31/2023	✗	✓	✓	✓
44	Hazard Mitigation and Pre-Disaster Mitigation Program	10/31/2023	✗	✗	✓	✓
45	Joeten/Kiyu Public Library	10/31/2023	✗	✓	✓	✓
46	Marianas Public Land Trust	12/29/2023	✗	✓	✓	✓
47	Marianas Visitors Authority	10/30/2023	✓	✓	✓	✓
48	NMI Board of Nursing	11/29/2023	✓	✗	✓	✓
49	Northern Marianas College	11/08/2023	✓	✓	✓	✓
50	Northern Marianas Housing Corporation	10/30/2023	✓	✓	✓	✓
51	Northern Marianas Trades Institute	10/27/2023	✓	✓	✓	✓
52	Office of Carolinian Affairs	10/30/2023	✗	✗	✗	✓
53	Office of Grants Management & State Clearinghouse	10/27/2023	✗	✓	✓	✓
54	Office of Homeland Security and Emergency Management	10/26/2023	✗	✓	✓	✓
55	Office of Indigenous Affairs	11/02/2023	✗	✓	✓	✓
56	Office of Management and Budget	10/31/2023	Note 1	✓	✓	✓
57	Office of Personnel Management	11/14/2023	Note 2	✓	✓	✓
58	Office of Planning and Development	10/30/2023	✗	✓	✗	✓
60	Office of the Attorney General	10/24/2023	✗	✓	✓	✓
61	Office of the Governor & Lt. Governor	11/28/2023	✓	✓	✓	✓
62	Office of the Mayor, Municipality of Rota	10/30/2023	✗	✓	✓	✓
63	Office of the Mayor, Municipality of Saipan	10/30/2023	✓	✓	✓	✓
64	Office of the Mayor, Municipality of the Northern Islands	01/19/2024	Note 1	✗	✗	✓
65	Office of the Mayor, Municipality Tinian and Aguiguan	10/30/2023	✓	✓	✓	✓
66	Office of the Public Auditor	10/30/2023	✓	✓	✓	✓
67	Office of the Public Defender	10/30/2023	✗	✓	✓	✓
68	Office of the Rota Municipal Council	11/09/2023	✗	✓	✓	✓
69	Office of the Saipan & Northern Islands Municipal Council	10/30/2023	✗	✓	✓	✓
70	Office of the Tinian Municipal Council	10/26/2023	✓	✓	✓	✓
71	Office of Vocational Rehabilitation	10/30/2023	✓	✓	✓	✓
72	Office of Youth Affairs	10/24/2023	✗	✓	✓	✓
73	Public Assistance Office	10/31/2023	✗	✓	✓	✓
74	Public School System	10/17/2023	✗	✓	✓	✓
75	Saipan Higher Education Financial Assistance	10/30/2023	✓	✓	✓	✓
76	State Workforce Development Board	11/21/2023	✗	✓	✗	✓
59	Substance Abuse, Addiction and Rehabilitation Program	11/28/2023	✗	✗	✓	✓
77	Tinian Casino Gaming Control Commission	10/03/2023	Note 1	✓	✓	✓
78	Women's Affairs Office	10/18/2023	✗	✓	✓	✓

✓ : Posted on website/social media page.
✗ : Not posted on website/social media page.

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 requirements.

APPENDIX 2: Citizen-Centric Report Submissions and Website/Social Media Postings

Fiscal Year
2022

	Entity Name	Date of Submission to OPA	Website/Social Media Posting of CCR			
			Entity	CNMI Legislature	Office of the Governor	OPA
1	Board of Professional Licensing and Health Care Professional Licensing Board	10/31/2022	✓	✗	✗	✓
2	Bureau of Environmental and Coastal Quality, Division of Coastal Resources Management	12/13/2022	✗	✓	✗	✓
3	Bureau of Environmental and Coastal Quality, Division of Environmental Quality	10/29/2022	✗	✓	✓	✓
4	Capital Improvement Program (CIP)	10/31/2022	Note 1	✓	✓	✓
5	Civil Service Commission	10/24/2022	✓	✓	✓	✓
6	CNMI Board of Parole	10/28/2022	Note 1	✓	✓	✓
7	CNMI Cannabis Commission	11/28/2022	✗	✓	✓	✓
8	CNMI Council on Developmental Disabilities	11/09/2022	✗	✓	✗	✓
9	CNMI Scholarship Office	11/01/2022	✓	✗	✓	✓
10	CNMI State Medicaid Agency	11/30/2022	✗	✓	✓	✓
11	Commonwealth Bureau of Military Affairs	10/31/2022	✗	✗	✗	✓
12	Commonwealth Casino Commission	10/28/2022	✓	✗	✗	✓
13	Commonwealth Economic Development Authority	11/10/2022	✗	✓	✗	✓
14	Commonwealth Healthcare Corporation	10/31/2022	✗	✗	✗	✓
15	Commonwealth Office of Transit Authority	10/28/2022	✗	✓	✓	✓
16	Commonwealth Ports Authority	10/31/2022	✓	✓	✗	✓
17	Commonwealth Utilities Corporation	10/31/2022	✓	✓	✗	✓
18	Commonwealth Zoning Board	11/02/2022	✗	✗	✗	✓
19	Criminal Justice Planning Agency	10/31/2022	✗	✗	✗	✓
20	Department of Commerce - Rota	10/30/2022	✗	✗	✗	✓
21	Department of Commerce - Saipan	10/27/2022	✗	✓	✓	✓
22	Department of Commerce - Tinian	10/13/2022	Note 1	✓	✓	✓
23	Department of Community and Cultural Affairs - Rota	12/02/2022	Note 1	✓	✓	✓
24	Department of Community and Cultural Affairs - Saipan	11/29/2022	✗	✓	✗	✓
25	Department of Corrections	10/31/2022	Note 1	✓	✓	✓
26	Department of Finance	11/29/2022	✗	✗	✗	✓
27	Department of Fire and Emergency Medical Services	10/28/2022	✗	✗	✓	✓
28	Department of Labor - Rota	10/24/2022	✓	✓	✓	✓
29	Department of Labor - Saipan	10/28/2022	✗	✓	✓	✓
30	Department of Labor - Tinian	10/04/2022	Note 1	✓	✗	✓
31	Department of Lands and Natural Resources - Saipan	11/22/2022	Note 1	✓	✗	✓
32	Department of Public Lands	10/27/2022	✓	✓	✓	✓
33	Department of Public Safety - Rota	11/07/2022	✗	✓	✓	✓
34	Department of Public Safety - Saipan	10/31/2022	✗	✗	✓	✓
35	Department of Public Works - Saipan	10/20/2022	Note 1	✗	✓	✓
36	Department of Public Works - Tinian	10/31/2022	Note 1	✗	✗	✓
37	Hazard Mitigation and Pre-Disaster Mitigation Program	10/28/2022	✗	✓	✓	✓
38	Infrastructure and Recovery Program	10/31/2022	Note 1	✓	✓	✓
39	Joeten-Kiyu Public Library	10/22/2022	✗	✗	✓	✓
40	Marianas Public Land Trust	12/01/2022	✓	✗	✗	✓
41	Marianas Visitors Authority	10/31/2022	✓	✗	✗	✓
42	NMI Board of Nursing	11/29/2022	✓	✓	✓	✓
43	Northern Marianas College	10/30/2022	✓	✓	✓	✓
44	Northern Marianas Housing Corporation	10/31/2022	✓	✗	✓	✓
45	Northern Marianas Trades Institute	10/28/2022	✗	✓	✓	✓
46	Office of Administrative Services	10/28/2022	Note 1	✗	✗	✓
47	Office of Carolinian Affairs	11/22/2022	✗	✗	✗	✓
48	Office of Grants Management and State Clearinghouse	10/31/2022	✗	✓	✓	✓
49	Office of Homeland Security and Emergency Management	11/03/2022	✗	✓	✓	✓
50	Office of Indigenous Affairs	10/28/2022	✗	✓	✓	✓
51	Office of Management and Budget	10/31/2022	Note 1	✓	✓	✓
52	Office of Personnel Management	10/31/2022	✗	✓	✓	✓
53	Office of the Attorney General	10/25/2022	✗	✓	✓	✓
54	Office of the Governor	10/28/2022	✓	✓	✓	✓
55	Office of the Lt. Governor	10/28/2022	✓	✓	✓	✓
56	Office of the Mayor, Municipality of Rota	10/31/2022	Note 1	✓	✓	✓
57	Office of the Mayor, Municipality of Saipan	10/28/2022	✓	✗	✗	✓
58	Office of the Mayor, Municipality of Tinian and Aguiguan	10/07/2022	✗	✓	✓	✓
59	Office of the Public Auditor	10/28/2022	✓	✓	✓	✓
60	Office of the Public Defender	10/29/2022	✗	✓	✓	✓
61	Office of the Rota Municipal Council	10/27/2022	Note 1	✓	✓	✓
62	Office of the Saipan and Northern Islands Municipal Council	10/30/2022	Note 1	✓	✓	✓
63	Office of the Tinian Municipal Council	10/28/2022	Note 1	✓	✓	✓
64	Office of Veteran's Affairs	12/02/2022	Note 1	✗	✗	✓
65	Office of Vocational Rehabilitation	10/30/2022	✓	✗	✓	✓
66	Office of Youth Affairs	10/28/2022	✗	✗	✗	✓
67	Public School System	10/28/2022	✓	✓	✓	✓
68	Saipan Higher Education Financial Assistance	10/27/2022	✓	✓	✓	✓
69	State Workforce Development Board	10/29/2022	✗	✗	✗	✓
70	Substance Abuse, Addiction and Rehabilitation Program	11/29/2022	Note 1	✗	✗	✓
71	Tinian Casino Gaming Control Commission	10/19/2022	Note 1	✓	✓	✓
72	Women's Affairs Office	10/28/2022	✗	✗	✓	✓

✓ : Posted on website/social media page.
✗ : Not posted on website/social media Page.

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