

CITIZEN-CENTRIC REPORT

FISCAL YEAR 2024

ABOUT US

The Office of the Public Auditor (OPA) of the Commonwealth of the Northern Mariana Islands (CNMI) is an independent agency of the Commonwealth Government established by Article III, Section 12 of the Commonwealth Constitution. OPA's constitutional and statutory mandates require the prevention and detection of fraud, waste, and abuse in the collection and expenditure of public funds through audits and investigations. Additionally, the CNMI Legislature has expanded OPA's responsibilities to oversight authority and assistance in several areas, including elections, government ethics, and public accountability.

OUR MISSION

We uphold public trust in government accountability, transparency, and services with effective audits and investigations.

OUR VISION

Improve citizens' lives through impactful audits and investigations.

OUR TEAM



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- 3 FINANCES
- 4 OUTLOOK

FY 2024 HIGHLIGHTS

- Earned a "PASS" rating during our Quality Control Review of our audits covering October 1, 2020 to September 30, 2023.
- Recognized and commended by the 23rd CNMI Legislature for continuously receiving the highest peer review rating from the Association of Pacific Island Public Auditors through Senate Resolution No. 23-18.
- Peer reviewed the Republic of Palau and the State of Yap Offices of the Public Auditor.
- Certified Fraud Examiner designation earned by an investigator.
- Certified Internal Control Auditor designation earned by an auditor.
- Criminal Justice degrees earned by two investigators.
- Two investigators were sworn in as Special Federal Officers.
- Invested in a robust case management system for OPA's Investigation Division.
- Endorsed the Pacific Association of Supreme Audit Institution's (PASAI) 2024-2034 Strategy Plan at the 25th PASAI Congress in Cook Islands.

INTEGRITY - INDEPENDENT - ACCOUNTABLE - INNOVATIVE - RESPECTFUL

1

OUR ACTIVITIES *by the numbers...*

3

REPORTS

- CNMI's Implementation of Audit Recommendations (Report Nos. 24-01 & 24-02)
- Flash Report: Citizen-Centric Report for FY 2023

4

ADVISORY
OPINIONS

OPA provided advisory opinions regarding real or hypothetical scenarios under the Government Ethics Code Act.

1

2024-01

Is it permissible for an immediate relative of a public official to receive a permit, license, or grant under a program managed by the public official?

2

2024-02

Can public employees of a government office solicit contributions from private businesses to support its mission to provide services to a segment of the local community?

3

2024-03

Could a government employee work part-time in the private sector to offset austerity pay cuts imposed on all government workers?

4

2024-04

Is it permissible for a board member to submit an employment application for a vacant position within the same organization where they hold a board position?

38

AUDIT
RECOMMENDATIONS

OPA tracked a total of 46 recommendations, 8 were resolved and 38 remain unresolved as of June 30, 2024.

12

ETHICS
PRESENTATIONS

OPA conducted 12 ethics presentations to 386 public employees to educate and raise awareness of the Government Ethics Code Act, covering topics related to conflicts of interest, gifts and gratuities, political activities, and financial disclosures.

92

TOTAL
COMPLAINTS

**BE THE
SOLUTION:
COMBAT FRAUD,
WASTE & ABUSE**

Office of the
Public Auditor

28

ACTIVE/PENDING
CASES

OPA has 28 cases classified as either active or investigation hold.

41

CLOSED
COMPLAINTS

Complaints are closed when they are unfounded, unsubstantiated, or outside of OPA's purview or jurisdiction.

23

REFERRED TO
AGENCY

OPA referred 23 complaints to the appropriate agencies.

23

CASE REFERRALS

SPOT IT
FRAUD
STOP IT
(670) 235-3937
HOT LINE

Referred To:	No. of Cases
Public Integrity Task Force	9
Office of the Attorney General:	
Criminal Division for Potential Prosecution	4
Civil Division for Potential Monetary Recovery of \$98K	1
Federal Partners for Joint Investigation	8
Government Agency for Action	1
Total Case Referrals:	23

Government Ethics Code Act
presentation request form
available at
www.opacnmi.com.

Office of the Public Auditor
GOVERNMENT ETHICS CODE ACT
ETHICS PRESENTATION REQUEST FORM

Date of Request: _____
Requesting Agency: _____
Contact Person: _____
Contact Number: _____
Email Address: _____
Purpose of Request: _____
Date and Time of Presentation: _____
Presentation Venue: _____
Will agency be able to provide an ethics presentation? ☐ Yes ☐ No

Do not write below this line

ETHICS PRESENTATION CONFIRMATION

Date of Presentation: _____
OPA Presenter: _____
Local Address: _____
Comments: _____

BUILDING AN ETHICAL WORK CULTURE

OPA recognizes the following agencies for their commitment to building an ethical work culture and upholding the Government Ethics Code Act:

SAIPAN

- Commonwealth Ports Authority
- Commonwealth Utilities Corporation
- Council for Developmental Disabilities
- Department of Labor
- Division of Coastal Resource Management
- Division of Customs Biosecurity
- Marianas Public Land Trust
- Northern Marianas Technical Institute
- Public Assistance Office

TINIAN

- Department of Commerce
- Department of Finance
- Department of Fire & Emergency Medical Services
- Department of Labor
- Department of Public Safety
- Department of Public Works
- Division of Customs Biosecurity
- Department of Land & Natural Resources
- Northern Marianas College
- Tinian Casino Gaming Control Commission
- Tinian Health Center
- Tinian Mayor's Office
- Tinian Municipal Treasury

ROTA

- Commonwealth Utilities Corporation
- Department of Commerce
- Department of Fire & Emergency Medical Services
- Department of Labor
- Department of Public Safety
- Rota Mayor's Office

SAIPAN

ROTA

314

52

20

TINIAN

386

FINANCIAL AND SINGLE AUDIT

During the fiscal year, OPA published nine financial and single audit reports on its website, all of which were conducted by independent auditors. Reports are published when received by OPA.

ENTITY	FISCAL YEAR	REPORT DATE	OPA PUBLISH DATE
Commonwealth Utilities Corporation	2021	09/21/2023	12/07/2023
Public School System	2022	02/23/2024	02/28/2024
Department of Public Lands	2021	04/16/2024	04/24/2024
Northern Marianas Technical Institute	2021	04/29/2024	09/11/2024
Marianas Visitors Authority	2022	04/30/2024	07/16/2024
Commonwealth Economic Development Authority	2021	06/21/2024	07/24/2024
Commonwealth Utilities Corporation	2022	06/26/2024	09/20/2024
Northern Marianas College	2023	06/28/2024	07/02/2024
Commonwealth of the Northern Mariana Islands	2021	08/15/2024	08/16/2024



OUR FINANCES *making every cent count...*

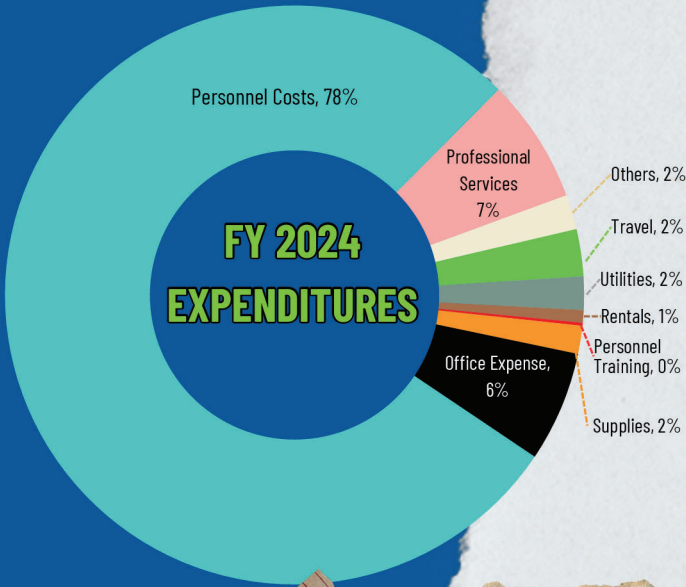
BUDGET VS. ACTUAL

DESCRIPTION	BUDGET	ACTUAL	UNDER BUDGET
Personnel Costs	1,408,950	743,731	665,219
Professional Services	127,500	66,247	61,253
Office Expenses	86,175	58,699	27,476
Rentals	12,200	6,700	5,500
Travel	43,191	25,004	18,187
Personnel Training	87,957	1,582	86,375
Utilities	51,700	17,783	33,917
Supplies	41,500	14,937	26,563
Others	38,700	18,462	20,238
TOTAL:	\$ 1,897,873	\$ 953,145	\$ 944,728

“ Good governance is about making the most of limited resources. ”



STAFF LEVELS	2024	2023	2022
BUDGET FTE	19	19	25
ACTUAL FTE	12	12	17



TECHNICAL ASSISTANCE GRANT

OPA was awarded a Technical Assistance Grant (TAP) of \$196,717 in June 2023 From the US Department of Interior, Office of Insular Affairs to support Personnel Training and Leadership Development, Information Technology Enhancement, and Investigation Equipment and Supplies projects. During Fiscal Year 2024, TAP grant funds were utilized to support personnel training costs, investment in a case management system, and repairs/upgrades to OPA’s evidence room. Below is an overview of OPA’s expenditure for the last two fiscal years.

TAP GRANT EXPENDITURES

ACCOUNT	BUDGET	2024	2023	CUMMULATIVE
Professional Services	12,500	--	--	--
Repair and Maintenance	3,050	2,948	--	2,948
Supplies	10,000	--	--	--
Dues and Subscriptions	42,900	32,150	--	32,150
Personnel Training Costs	124,317	27,150	33,734	60,884
Technology Equipment	3,950	3,950	--	3,950
TOTAL:	\$ 196,717	\$ 66,198	\$ 33,734	\$ 99,932

PUBLIC AUDITOR **fee**

1 CMC § 7831

a 1% of all amounts appropriated by Commonwealth law for all government agencies’ operations and activities are to be withheld for OPA.

b Executive directors of all public corporations shall pay to the Public Auditor 1% of its total operations budget from sources other than legislative appropriations.

OPA REVENUE

During the fiscal year, OPA’s revenue amounted to \$1,553,002, consisting of \$920,283 and \$632,719 from the General Fund and autonomous agencies, respectively.



OUR FUTURE OUTLOOK



SCAN CODE

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(670) 235-3937
mail@opacnmi.com
www.opacnmi.com
1220 Route 312
Capitol Hill, Saipan

4

INITIATIVES & CHALLENGES

- Appointment of a Public Auditor.
- Initiate planning and preparation for APIPA 2025 as the host country.
- Assist government and autonomous agencies in meeting financial and single audit reporting deadlines and addressing audit findings.
- Work with the CNMI Legislature to strengthen and maintain OPA's funding source and independence.
- Conduct outreach opportunities across all CNMI government agencies, departments, and programs.
- Develop, implement, and monitor strategic plan deliverables.
- Develop a human resources management strategy plan.
- Recruit and retain competent staff.
- Collaborate with other OPA Investigation Offices in the Pacific Region to develop an Investigation Peer Review System.
- Establish a presence on Rota and Tinian.
- Continue collaborating with federal and relevant US Office of Inspector General counterparts to combat fraud, waste, and abuse of federal funds.

BUILDING CAPABILITIES



PASAI MICRONESIAN
SUB-REGION MEETING, GUAM



NSAA ANNUAL CONFERENCE
BOISE, IDAHO



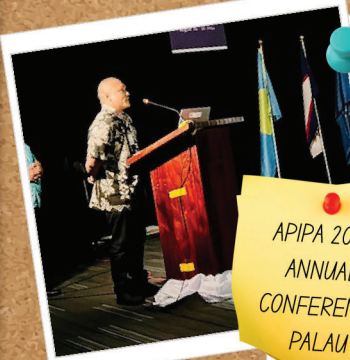
Continuing
Professional
Education Earned
by OPA Staff
471
hours



"GOVERNMENTAL ACCOUNTING & REPORTING"
WITH JEANNE YAMAMURA
SAIPAN, CNMI



BUILDING AN ETHICAL
WORK CULTURE



APIPA 2024
ANNUAL
CONFERENCE
PALAU



25th PASAI CONGRESS
COOK ISLANDS

BRIDGING THE GAP OF PUBLIC ACCOUNTABILITY AND TRANSPARENCY



CNMI Delegation
APIPA 2024 ANNUAL CONFERENCE



ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS (APIPA)

