



Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

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September 30, 2020

To All CNMI Government Entities:

Re: ANNUAL SINGLE AUDIT FOR FISCAL YEAR 2020

The Office of the Public Auditor (OPA) has contracted with the independent auditing firm of Deloitte & Touche LLC to conduct the annual single audit of the CNMI government for the fiscal year ending September 30, 2020. As such:

- June 30, 2021 is the deadline for the CNMI's government-wide audit report for FY'20 according to auditing standards
- May 31, 2021 is the deadline for other CNMI agencies' and entities' audit reports in order to provide enough time for their audit information to be included in the CNMI's government-wide audit report for FY'20

CNMI agencies' and entities' audit reports not completed in time for inclusion in the CNMI's government-wide audit report will have a negative impact on the quality of the CNMI's audit opinion.

Timely completion and the quality of the CNMI government-wide single audit and opinion are factors in financial ratings by third parties and affects the CNMI's ability to obtain federal funding. Therefore, we recommend that all CNMI government entities take steps necessary to ensure a smooth audit process such as ensuring that personnel involved in working with the auditors are available, that files and accounting records are up to date.

Sincerely,

Michael Pai, CPA
Public Auditor

MP/mc

Cc: BCM LLC
Deloitte & Touche LLC
Ernst & Young (CNMI), Inc.
David Blake, OPA