

**RALPH DLG. TORRES**  
Governor



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
**OFFICE OF THE GOVERNOR**

**GOV22-189**

Hafa Adai yan Tirow!

The Constitution created the Office of the Public Auditor (OPA) as an independent agency to ensure that your government operates in your best interests. As mandated, OPA serves to protect public resources and promote accountability and transparency in the government.

OPA's development of a Strategic Plan signifies its commitment to its' mandates and encourages positive government stakeholder behavior in delivering public service. OPA audits and investigations hold government stakeholders accountable and ensure their processes comply with their mandates. Just as important, OPA work products identify gaps that enable government stakeholders to change or modify their behavior, thereby enhancing overall efficiency and effectiveness.

I am committed to supporting OPA's critical role in promoting transparency, accountability, efficiency, and effectiveness in our government.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ralph DLG. Torres".

**RALPH DLG. TORRES**  
Governor



**ARNOLD I. PALACIOS**  
Lieutenant Governor

**Commonwealth of the Northern Mariana Islands**  
**Office of the Lieutenant Governor**

September 12, 2022

Dora I. Deleon Guerrero  
Temporary Public Auditor  
Office of the Public Auditor  
Saipan, MP 96950

Hafa Adai yan Tirow!

The Office of the Public Auditor (OPA) plays a critical role in ensuring government accountability. They act as the guardians for the public and stewards of scarce government resources.

I value OPA's development of a Strategic Plan to direct and measure its work towards facilitating excellence in governance. The Strategic Plan is the foundation that will guide OPA in providing quality reports and services. Additionally, the Strategic plan also raises awareness of OPA's roles and responsibilities to its external stakeholders, including the CNMI Government, Autonomous Agencies, the media, and the community.

As a critical stakeholder, I remain committed to supporting OPA's mission to uphold public trust and promote accountability and transparency in the government,

Sincerely,

A handwritten signature in blue ink, appearing to read "Arnold I. Palacios".

Arnold I. Palacios  
Lieutenant Governor  
Commonwealth of the Northern Mariana Islands