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# *STRATEGIC PLAN*

## *2022 - 2028*

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Office of the Public Auditor  
Commonwealth of the Northern Mariana Islands  
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# Foreword

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Hafa Adai and Tirow Wóómi!

I am pleased to present the 2022-2028 Strategic Plan of the Commonwealth of the Northern Mariana Islands (CNMI), Office of the Public Auditor (OPA). As stewards of good governance, our mission is to uphold public trust in government accountability, transparency, and services through effective audits and investigations. Our work ensures that all government resources are used for their intended purposes and that the community is afforded quality public services. The Strategic Plan reflects our vision, mission, core values, and strategic focus areas that inspire our workforce to undertake impactful audits and investigations to deliver value to our stakeholders.

The Strategic Plan was made possible with the assistance and contributions of the Pacific Association of Supreme Audit Institutions (PASAI) and our vital internal and external stakeholders. Their participation in our strategic planning workshop provided valuable input, which was taken into consideration during the development of the Strategic Plan. Their steadfast dedication aided in developing the strategic roadmap, which will be utilized to guide our workforce in monitoring our progress, strengthening our communication with stakeholders, building our capabilities, and improving our internal governance.

Our workforce and organizational culture are essential to our mission and vision. Together, we will remain vigilant in pursuing and achieving our strategic focus areas and drive positive change at OPA by promoting good governance to improve the lives of the people who call CNMI their home. We believe this Strategic Plan will drive OPA's continuous efforts to demonstrate its value and standards through high-quality and impactful audits and investigations.

Respectfully,



Dora I. Deleon Guerrero, CPA  
Temporary Public Auditor  
CNMI Office of the Public Auditor

## Who We Are

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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 CNMI 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. OPA is the frontline defense against fraud, waste, and abuse of government resources.

## Our Vision

Improve citizens' lives through impactful audits and investigations.

## Our Mission

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

## Our Core Values

### **Independent**

We adhere to our independence, professional standards, and code of ethics and avoid actual or perceived conflicts of interest in the course of our work. We do not allow our professional decisions to be dictated by external forces.

### **Integrity**

We conduct our engagements with an open, honest, and fair approach to our stakeholders. We provide credible work that is effective, efficient, and impactful.

### **Accountable**

We promote accountability of our government and other stakeholders and believe in being accountable for our work to the people.

### **Respectful**

We perform our duty to the CNMI Government and stakeholders, valuing the contributions of our stakeholders and encouraging a collective and constructive approach to our work.

### **Innovative**

We ensure that our workforce has the skillset, knowledge, tools, and training to respond effectively to emerging issues and challenges.

## Our Workforce

We have a diverse workforce. Our staff has a range of professional certifications, qualifications, and experiences well beyond simply auditing and investigating. We are proud of this diversity because it strengthens our capacity and work culture.

## What We Do

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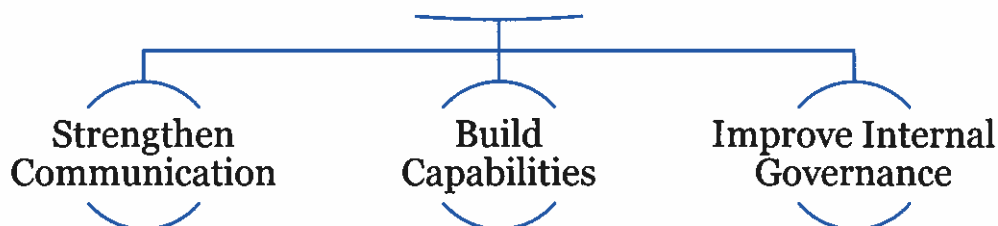
The Office of the Public Auditor is responsible for:

- ❖ undertaking wide-ranging performance audits to ensure there are adequate controls with the CNMI Government entities, compliance with relevant legislation, and most importantly, efficiency and effectiveness of operations and programs;
- ❖ reporting the results of our audits and special reports to our stakeholders and the community in an objective, competent, and timely manner;
- ❖ following up and monitoring the implementation of audit recommendations through a tracking system;
- ❖ enforcing the Government Ethics Code Act of 1992 by conducting ethics presentations and investigating cases of fraud, waste, and abuse of government resources;
- ❖ overseeing the CNMI's Citizen-Centric Reports and the submission of the Campaign Statement of Account, the Statement of Financial Interest as well as the CNMI's Financial Statements; and
- ❖ assisting in CNMI Elections.

## Our Strategic Focus Areas

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**Three pillars form the basis of our strategic focus area:**



This strategic plan outlines our strategic focus areas, desired outcomes, and how we plan to achieve them. OPA has identified three strategic focus areas requiring improvements based on the results of the OPA’s 2021 Supreme Audit Institution – Performance Measurement Framework Assessment (SAI-PMF Assessment). In addition, we have identified key performance indicators that will allow us to monitor our progress and know if we have achieved our strategic objectives. In determining our strategic focus areas, consideration is also given to the associated external and internal risks and threats detailed in OPA’s Risk Register.

Our three key strategic focus areas are:

1. Strengthen Communication
2. Build Capabilities
3. Improve Internal Governance

### Strategic Focus Area 1: Strengthen Communication

OPA is determined to communicate effectively with its key external stakeholders—all branches of government, autonomous agencies, the media, and the community to ensure transparency and encourage positive changes. OPA’s communication initiative aims to build stronger alliances with external stakeholders and raise awareness through education about OPA’s roles and responsibilities while highlighting OPA’s value within the government and the community. This focus area is supported by the following three continuous improvement strategic objectives:

- 1.1 Educate External Stakeholders About the Role and Work of OPA
- 1.2 Deliver Clear and Concise Messages
- 1.3 Build Stronger Alliance with External Stakeholders

### Strategic Focus Area 2: Build Capabilities

OPA is determined to continuously improve its foundation by strengthening its organizational and professional capabilities to advance the quality of its reports and safeguard financial independence through the following strategic objectives:

- 2.1 Ensure Sufficient and Competent Staff
- 2.2 Improve Internal Operating Processes
- 2.3 Safeguard OPA's Financial Independence
- 2.4 Advance the Quality of OPA's Reports

### Strategic Focus Area 3: Improve Internal Governance

OPA is determined to model exemplary standards on engagements by strengthening and continuously improving internal governance. To progress in this focus area, the following strategic objectives have been identified:

- 3.1 Enhance Organizational and Engagement Planning
- 3.2 Establish Internal Control Systems
- 3.3 Develop Quality Control and Quality Assurance Systems for Outsourced Audits

## Key Performance Indicators

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OPA's performance measurement system helps us communicate and execute our strategies to achieve the objectives of our strategic focus areas. The elements of the performance measurement system consist of key performance indicators, targets, the direction of progress, and timelines that will enable OPA to measure and monitor its progress and success in implementing its strategic plan.

### Strategic Focus Area 1: Strengthen Communication

- 1.1 Educate External Stakeholders About the Role and Work of OPA**
  - 1.1.1 At least six educational programs are delivered annually
  - 1.1.2 At least 80% of the participants' feedback received indicates the usefulness of OPA's educational programs
- 1.2 Deliver Clear and Concise Messages**
  - 1.2.1 At least 70% of the structured feedback indicates key external stakeholders' satisfaction with OPA's communication
  - 1.2.2 At least 80% of the intended recipients send the completed feedback instrument back to OPA
  - 1.2.3 At least 45% of audit recommendations are resolved
- 1.3 Build Stronger Alliance with External Stakeholders**
  - 1.3.1 At least 95% of formally planned meetings are held

- 1.3.2 At least 70% of the structured feedback indicates satisfaction in engaging with OPA and a desire to continue cooperation
- 1.3.3 At least 80% of approved OPA reports are covered by the media

## Strategic Focus Area 2: Build Capabilities

### 2.1 Ensure Sufficient and Competent Staff

- 2.1.1 All approved positions are filled
- 2.1.2 95% of staff required are in position as per needs assessment
- 2.1.3 90% of the employees obtain at least a performance rating of “satisfactory” in OPA’s performance evaluation
- 2.1.4 90% of approved projects are completed as per project requirements

### 2.2 Improve Internal Operating Processes and Tools

- 2.2.1 Trend in peer review reports show improvement in OPA’s processes and use of supporting tools

### 2.3 Safeguard OPA’s Financial Independence

- 2.3.1 100% Legislative Appropriation to OPA’s budget request
- 2.3.2 Increasing number of autonomous agencies in compliance with the legal requirement to remit funds to OPA
- 2.3.3 At least a score of 3 out of 4 for SAI PMF indicator SAI-1

### 2.4 Advance the Quality of OPA’s Reports

- 2.4.1 90% of external quality assurance reviews show that OPA’s reports comply with standards and best practices

## Strategic Focus Area 3: Improve Internal Governance

### 3.1 Enhance Organizational and Engagement Planning

- 3.1.1 At least a score of 2 out of 4 against SAI-PMF indicators SAI-3 and SAI-7

### 3.2 Establish Internal Control Systems

- 3.2.1 Internal control assessments are done as per the approved cycle of assessment
- 3.2.2 90% reduction of identified weakness in internal control assessment results compared to previous year’s results



### 3.3 Develop Quality Control and Quality Assurance Systems for Outsourced Audits

3.3.1 Quality control assessments of outsourced audits are completed per the approved assessment cycle

3.3.2 Quality assurance reviews of outsourced audits are completed before report publication

## Implementing OPA's Strategic Plan

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### Operational Plan

OPA has developed an operational plan for October 2022 - September 2023, outlining initiatives that need to be implemented to achieve strategic goals. Current and subsequent annual operational plans will ensure certain milestones are met and that OPA continues moving in the right direction over the long term to deliver on our strategic objectives.

### Strategic Monitoring and Evaluation Framework

OPA has developed a strategic monitoring and evaluation framework to aid in monitoring and evaluating its implementation processes and measure its performance. The results of monitoring will provide OPA the opportunity to take corrective actions if measurements indicate that there is risk of not achieving the strategic objectives. The evaluation results will provide a snapshot of the outcomes achieved relative to the targets we established.

### Strategic Risks

We have identified threats to our strategic objectives and assessed the risks corresponding to those threats. They have been plotted and assessed in OPA's Risk Register for consideration of risk management actions.