



Office of the Public Auditor

Citizen-Centric Report

Flash Report

January 26, 2023

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) 2022.

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 FY 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 for clarification on certain sections of the law. OPA has identified inconsistencies in CCR submissions by departments with multiple divisions under its umbrella, including offices and programs under the Office of the Governor. 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.

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 on the statutory intent of 1 CMC § 2311. 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. OPA will continue to communicate this matter with the CNMI Legislature. By resolving these issues, OPA believes it will be able to coordinate and oversee the CCR program more efficiently and effectively.

1 CMC § 2311(c) Content Guidelines



Who are we?

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

Page 1



How are we doing?

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

Page 2



What are the revenues and expenses?

- Clear snapshot of financial data as it relates to the performance report presented in page two

Page 3



What's next?

- Future challenges
- Economic outlook

Page 4





Office of the Public Auditor

Citizen-Centric Report

Flash Report

January 26, 2023

SIGNIFICANCE AND PURPOSE OF 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, the services they provide, 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 2022 & 2021

Tables 1 and 2 summarizes the total number of CCRs submitted to OPA and website postings from government entities for FY 2022 and FY 2021, respectively.

Refer to *Appendix 1* and *2* for details.

Table 1: CCR Submission for Fiscal Years 2022 & 2021

	Office of the Public Auditor	
	FY 2022	FY 2021
Timely submission of CCRs	37	41
Late submission of CCRs	35	33
Total	72	74

When is the CCR Due?

The CCR is due each year on October 30 up to November 29, before penalty¹.

¹First offense: \$50 per day.
Second offense: \$100 per day.



Table 2: CCR Website/Social Media Posting for Fiscal Years 2022 & 2021

	Fiscal Year 2022				Fiscal Year 2021			
	Entity	CNMI Legislature	Office of the Governor	OPA	Entity	CNMI Legislature	Office of the Governor	OPA
Posted on website/social media	20	46	46	72	24	47	19	74
Not posted on website/social media	33	26	26	-	19	27	55	-
Entity's website is under maintenance	-	-	-	-	1	-	-	-
Note 1	19	-	-	-	30	-	-	-
	72	72	72	72	74	74	74	74

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

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 2022

Website/Social Media Posting of CCR

No.	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	11/9/2022	✗	✓	✗	✓
9	CNMI Scholarship Office	11/1/2022	✓	✗	✓	✓
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	11/2/2022	✗	✗	✗	✓
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	12/2/2022	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	10/4/2022	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	11/7/2022	✗	✓	✓	✓
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	12/1/2022	✓	✗	✗	✓
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 & State Clearinghouse	10/31/2022	✗	✓	✓	✓
49	Office of Homeland Security and Emergency Management	11/3/2022	✗	✓	✓	✓
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 Substance Abuse and Rehabilitation Program (SAAR)	11/29/2022	Note 1	✗	✗	✓
54	Office of the Attorney General	10/25/2022	✗	✓	✓	✓
55	Office of the Governor	10/28/2022	✓	✓	✓	✓
56	Office of the Lt. Governor	10/28/2022	✓	✓	✓	✓
57	Office of the Mayor, Municipality of Rota	10/31/2022	Note 1	✓	✓	✓
58	Office of the Mayor, Municipality of Saipan	10/28/2022	✓	✗	✗	✓
59	Office of the Mayor, Municipality Tinian and Aguiguan	10/7/2022	✗	✓	✓	✓
60	Office of the Public Auditor	10/28/2022	✓	✓	✓	✓
61	Office of the Public Defender	10/29/2022	✗	✓	✓	✓
62	Office of the Rota Municipal Council	10/27/2022	Note 1	✓	✓	✓
63	Office of the Saipan & Northern Islands Municipal Council	10/30/2022	Note 1	✓	✓	✓
64	Office of the Tinian Municipal Council	10/28/2022	Note 1	✓	✓	✓
65	Office of Veteran's Affairs	12/2/2022	Note 1	✗	✗	✓
66	Office of Vocational Rehabilitation	10/30/2022	✓	✗	✓	✓
67	Office of Youth Affairs	10/28/2022	✗	✗	✗	✓
68	Public School System	10/28/2022	✓	✓	✓	✓
69	Saipan Higher Education Financial Assistance	10/27/2022	✓	✓	✓	✓
70	State Workforce Development Board	10/29/2022	✗	✗	✗	✓
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.

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

Fiscal Year 2021			Website/Social Media Posting of CCR			
No.	Entity Name	Date of Submission to OPA	Entity	CNMI Legislature	Office of the Governor	OPA
1	Board of Professional Licensing and Health Care Professional Licensing Board	10/29/2021	✗	✗	✗	✓
2	Bureau of Environmental and Coastal Quality, Division of Coastal Resources Management	11/29/2021	✗	✓	✗	✓
3	Bureau of Environmental and Coastal Quality, Division of Environmental Quality	10/29/2021	✗	✗	✗	✓
4	Capital Improvement Program (CIP)	10/29/2021	Note 1	✓	✗	✓
5	Civil Service Commission	10/29/2021	✓	✓	✓	✓
6	CNMI Board of Parole	10/4/2021	Note 1	✗	✗	✓
7	CNMI Cannabis Commission	11/16/2021	✓	✓	✗	✓
8	CNMI Council on Developmental Disabilities	11/29/2021	✓	✓	✗	✓
9	CNMI Medical Referral Services	11/18/2021	Note 1	✓	✗	✓
10	CNMI Scholarship Office	11/29/2021	✗	✗	✗	✓
11	CNMI State Medicaid Agency	11/29/2021	✗	✓	✗	✓
12	Commonwealth Bureau of Military Affairs	10/29/2021	✓	✓	✗	✓
13	Commonwealth Casino Commission	10/29/2021	✓	✓	✗	✓
14	Commonwealth Economic Development Authority	10/29/2021	✓	✓	✓	✓
15	Commonwealth Election Commission	11/29/2021	✗	✗	✗	✓
16	Commonwealth Healthcare Corporation	12/3/2021	✗	✓	✗	✓
17	Commonwealth Office of Transit Authority	10/29/2021	✓	✓	✓	✓
18	Commonwealth Ports Authority	10/20/2021	✓	✓	✓	✓
19	Commonwealth Utilities Corporation	10/29/2021	✓	✗	✗	✓
20	Commonwealth Zoning Board	10/29/2021	✗	✗	✗	✓
21	Criminal Justice Planning Agency	11/29/2021	Note 1	✗	✗	✓
22	Department of Commerce - Rota	10/30/2021	Note 1	✓	✓	✓
23	Department of Commerce - Saipan	10/19/2021	✓	✓	✓	✓
24	Department of Commerce - Tinian	10/26/2021	Note 1	✗	✗	✓
25	Department of Community and Cultural Affairs - Rota	11/3/2021	Note 1	✗	✗	✓
26	Department of Community and Cultural Affairs - Saipan	11/23/2021	✓	✓	✗	✓
27	Department of Corrections	11/8/2021	✗	✓	✗	✓
28	Department of Finance	10/29/2021	✗	✓	✗	✓
29	Department of Fire and Emergency Medical Services	11/19/2021	Note 1	✓	✗	✓
30	Department of Labor - Rota	9/28/2021	Note 1	✓	✗	✓
31	Department of Labor - Saipan	10/29/2021	✗	✓	✗	✓
32	Department of Labor - Tinian	10/29/2021	Note 1	✗	✗	✓
33	Department of Lands and Natural Resources - Saipan	10/30/2021	Note 1	✓	✓	✓
34	Department of Lands and Natural Resources - Tinian	11/8/2021	Note 1	✓	✗	✓
35	Department of Public Lands	10/26/2021	✓	✓	✗	✓
36	Department of Public Safety - Saipan	10/29/2021	✓	✓	✓	✓
37	Department of Public Safety - Tinian	10/26/2021	Note 1	✗	✗	✓
38	Department of Public Works - Saipan	10/7/2021	Note 1	✗	✗	✓
39	Hazard Mitigation and Pre-Disaster Mitigation Program	10/29/2021	Note 1	✗	✗	✓
40	Infrastructure and Recovery Program	10/29/2021	Note 1	✓	✓	✓
41	Joeten-Kiyu Public Library	10/30/2021	✗	✓	✗	✓
42	Marianas Visitors Authority	10/29/2021	✓	✓	✓	✓
43	NMI Board of Nursing	11/29/2021	✗	✗	✗	✓
44	Northern Marianas College	11/2/2021	✓	✓	✓	✓
45	Northern Marianas Housing Corporation	10/26/2021	✓	✗	✗	✓
46	Northern Marianas Trades Institute	11/22/2021	Note 1	✓	✗	✓
47	Office of Carolinian Affairs	11/29/2021	✗	✓	✗	✓
48	Office of Grants Management & State Clearinghouse	11/29/2021	Note 1	✓	✗	✓
49	Office of Homeland Security and Emergency Management	10/29/2021	Note 2	✓	✗	✓
50	Office of Indigenous Affairs	10/29/2021	Note 1	✓	✓	✓
51	Office of Management and Budget	11/2/2021	Note 1	✗	✗	✓
52	Office of Personnel Management	10/29/2021	✗	✗	✗	✓
53	Office of Planning and Development	10/31/2021	✓	✗	✗	✓
54	Office of Substance Abuse and Rehabilitation Program (SAAR)	11/16/2021	Note 1	✗	✗	✓
55	Office of the Attorney General	11/1/2021	✓	✓	✓	✓
56	Office of the Governor	11/29/2021	✓	✓	✓	✓
57	Office of the Lt. Governor	11/1/2021	✓	✓	✓	✓
58	Office of the Mayor, Municipality of Rota	10/30/2021	Note 1	✓	✗	✓
59	Office of the Mayor, Municipality of Saipan	10/25/2021	✓	✓	✗	✓
60	Office of the Mayor, Municipality of the Northern Islands	11/29/2021	Note 1	✓	✗	✓
61	Office of the Mayor, Municipality Tinian and Aguiguan	10/1/2021	✓	✗	✗	✓
62	Office of the Public Auditor	10/26/2021	✓	✓	✓	✓
63	Office of the Public Defender	10/29/2021	✗	✓	✓	✓
64	Office of the Rota Municipal Council	11/1/2021	Note 1	✗	✗	✓
65	Office of the Saipan & Northern Islands Municipal Council	11/29/2021	Note 1	✗	✗	✓
66	Office of the Tinian Municipal Council	10/28/2021	Note 1	✓	✗	✓
67	Office of Veteran's Affairs	11/29/2021	Note 1	✗	✗	✓
68	Office of Vocational Rehabilitation	10/29/2021	✓	✓	✓	✓
69	Office of Youth Affairs	11/3/2021	Note 1	✗	✗	✓
70	Public School System	10/30/2021	✗	✓	✗	✓
71	Saipan Higher Education Financial Assistance	11/1/2021	✗	✗	✗	✓
72	State Workforce Development Board	11/26/2021	✗	✗	✗	✓
73	Tinian Casino Gaming Control Commission	10/28/2021	Note 1	✓	✗	✓
74	Women's Affairs Office	11/1/2021	Note 1	✓	✓	✓

✓ : 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 requirement.