



OFFICE OF THE PUBLIC AUDITOR

CITIZEN-CENTRIC FLASH REPORT

MARCH 26, 2025

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) 2024.

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, the CNMI Legislature enacted PL 20-83, codified in 1 CMC § 2311, after determining that constituents depend on the Legislature to ensure transparency and accessibility of government information that impacts their quality of life. Additionally, governments have a duty to inform citizens about how taxpayer money is spent. The purpose of the law is to provide information that is clear and easily accessible to the residents of the CNMI.

The law mandates that all CNMI government entities submit an annual CCR of their activities in electronic format to OPA and the presiding officers of the Legislature within 30 days after the end of each fiscal year. Additionally, the law requires that the CCRs be posted on the following websites: (1) government entity, (2) Office of the Governor, (3) CNMI Legislature, and (4) OPA. Noncompliance with these requirements may result in penalties described in 1 CMC § 2311(e).

OPA and other governmental entities have emphasized the need for clarification in specific sections of the law. OPA has also identified inconsistencies in the CCR submissions from departments that have multiple divisions. For instance, some departments have chosen to submit a consolidated CCR, while others have submitted separate CCRs for each division. These issues highlight the necessity for legislative clarification.

To effectively implement the requirements and ensure that the statutory intent of the law is met, OPA sought clarification from the House of Representatives Committee on Judiciary and Governmental Operations (JGO) in March 2020, September 2021, and January 2022. In March 2024, OPA was informed by the then-JGO committee chair that the committee would address the inconsistencies. The lack of clarification regarding the statutory intent of the law and identification of reporting entities poses potential risks, as OPA may not be able to monitor the submissions and website postings of the CCRs effectively and, when necessary, correctly assess penalties. OPA will continue to communicate this issue with the JGO committee.



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SIGNIFICANCE AND PURPOSE OF THE CCR



The AGA, formerly known as the Association of Government Accountants, 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, their services, the accountability of resources, and transparency with their spending. Accordingly, 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 2024 AND 2023

Tables 1 and 2 summarize the total number of CCRs submitted to OPA and website postings from government entities for FY 2024 and 2023, respectively. Refer to Appendix 1 and 2 for details.

All CCR's submitted to OPA are accessible at www.opacnmi.com.



Table 1: CCR Submission for Fiscal Years 2024 & 2023

	OFFICE OF THE PUBLIC AUDITOR	
	FY 2024	FY 2023
Timely Submission of CCRs	59	50
Late Submission of CCRs	21	28
TOTAL	80	78

WHEN IS THE CCR DUE?

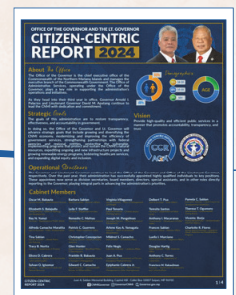
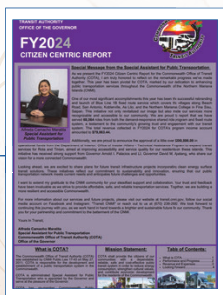
The CCR is due each year on October 30 up to November 29 before penalty.

Penalty:
 First Offense: \$50 per day.
 Second Offense: \$100 per day.

Table 2: CCR Website/Social Media Posting for Fiscal Years 2024 & 2023

	FISCAL YEAR 2024				FISCAL YEAR 2023			
	Entity	CNMI Legislature	Office of the Governor	OPA	Entity	CNMI Legislature	Office of the Governor	OPA
Posted on website/social media	39	46	42	80	20	61	65	78
Not posted on website/social media	33	34	38	-	41	17	13	-
Entity's website is under maintenance	1	-	-	-	2	-	-	-
Entity does not have an official website and/or social media page	7	-	-	-	15	-	-	-
TOTAL	80	80	80	80	78	78	78	78

OPA acknowledges that certain government entities utilize social media platforms in lieu of an official website. OPA considers these entities that post their CCR on their social media pages to be in compliance with the intent of the law, which is to ensure that CCRs are readily accessible to the general public and other potential users.



APPENDIX 1: CITIZEN-CENTRIC REPORT SUBMISSION AND WEBSITE/SOCIAL MEDIA POSTINGS FOR FISCAL YEAR 2024

NO.	GOVERNMENT ENTITY	DATE OF SUBMISSION TO OPA	ENTITY ¹	CNMI LEGISLATURE ¹	OFFICE OF THE GOVERNOR ¹	OPA
1	Bureau of Environmental and Coastal Quality - Division of Coastal Resources Management	10/30/2024	×	✓	×	✓
2	Bureau of Environmental and Coastal Quality - Division of Environmental Quality	10/30/2024	×	✓	×	✓
3	Capital Improvement Program	10/25/2024	Note 1	×	✓	✓
4	Carolinian Affairs Office	10/29/2024	×	×	×	✓
5	Civil Service Commission	10/29/2024	✓	✓	×	✓
6	CNMI Broadband Policy and Development Office	10/25/2024	✓	×	×	✓
7	CNMI Cannabis Commission	10/30/2024	×	✓	✓	✓
8	CNMI Council on Developmental Disabilities	10/30/2024	✓	×	✓	✓
9	CNMI Scholarship Office	10/28/2024	✓	✓	✓	✓
10	CNMI State Medicaid Agency	11/25/2024	×	✓	✓	✓
11	Commonwealth Bureau of Military Affairs	11/26/2024	×	✓	✓	✓
12	Commonwealth Economic Development Authority	11/27/2024	✓	×	×	✓
13	Commonwealth Election Commission	12/18/2024	×	✓	×	✓
14	Commonwealth Healthcare Corporation	10/31/2024	×	×	×	✓
15	Commonwealth Lottery Commission	10/31/2024	Note 1	✓	✓	✓
16	Commonwealth Office of Transit Authority	10/30/2024	✓	✓	✓	✓
17	Commonwealth Ports Authority	10/30/2024	✓	✓	✓	✓
18	Commonwealth Utilities Corporation	10/30/2024	✓	✓	✓	✓
19	Commonwealth Zoning Board	11/27/2024	✓	✓	✓	✓
20	Criminal Justice Planning Agency	10/23/2024	✓	×	×	✓
21	Department of Commerce - Rota	10/30/2024	×	×	×	✓
22	Department of Commerce - Saipan	10/17/2024	✓	✓	✓	✓
23	Department of Commerce - Tinian	10/16/2024	Note 1	✓	✓	✓
24	Department of Community and Cultural Affairs - Rota	10/30/2024	×	×	×	✓
25	Department of Community and Cultural Affairs - Saipan	11/21/2024	×	✓	✓	✓
26	Department of Finance - Saipan	10/30/2024	✓	✓	✓	✓
27	Department of Finance - Rota	10/28/2024	Note 1	✓	×	✓
28	Department of Fire and Emergency Medical Services - Rota	10/31/2024	×	×	×	✓
29	Department of Fire and Emergency Medical Services - Saipan	10/30/2024	×	×	×	✓
30	Department of Labor - Rota	10/28/2024	✓	✓	×	✓
31	Department of Labor - Saipan	10/30/2024	✓	×	×	✓
32	Department of Labor - Tinian	10/30/2024	✓	✓	×	✓
33	Department of Lands and Natural Resources - Agriculture	10/28/2024	✓	✓	✓	✓
34	Department of Lands and Natural Resources - Fish and Wildlife	10/30/2024	✓	✓	✓	✓
35	Department of Lands and Natural Resources - Invasive Species Program	10/30/2024	✓	✓	✓	✓
36	Department of Lands and Natural Resources - Land Registration and Survey	10/30/2024	✓	✓	✓	✓
37	Department of Lands and Natural Resources - Parks & Recreation	10/24/2024	×	✓	✓	✓
38	Department of Lands and Natural Resources - Rota	10/30/2024	✓	×	×	✓
39	Department of Lands and Natural Resources - Saipan	10/30/2024	✓	✓	✓	✓
40	Department of Lands and Natural Resources - Tinian	10/25/2024	✓	✓	×	✓
41	Department of Public Lands	10/28/2024	✓	✓	✓	✓
42	Department of Public Safety - Rota	10/30/2024	×	✓	×	✓

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NO.	GOVERNMENT ENTITY	DATE OF SUBMISSION TO OPA	ENTITY ¹	CNMI LEGISLATURE ¹	OFFICE OF THE GOVERNOR ¹	OPA
43	Department of Public Safety - Saipan	10/30/2024	Note 2	×	×	✓
44	Department of Public Works - Rota	11/06/2024	Note 1	×	×	✓
45	Department of Public Works - Saipan	10/25/2024	×	×	×	✓
46	Hazard Mitigation Grant Program	10/25/2024	×	×	×	✓
47	Indigenous Affairs Office	11/19/2024	×	✓	✓	✓
48	Joeten-Kiyu Public Library	10/30/2024	✓	✓	✓	✓
49	Marianas Public Land Trust	10/30/2024	✓	×	×	✓
50	Marianas Visitors Authority	10/29/2024	✓	×	✓	✓
51	NMI Board of Nursing	11/29/2024	✓	×	×	✓
52	Northern Marianas College	10/30/2024	✓	✓	✓	✓
53	Northern Marianas Housing Corporation	10/22/2024	✓	✓	✓	✓
54	Northern Marianas Trades Institute	10/18/2024	×	×	✓	✓
55	Office of Grants Management & State Clearinghouse	10/30/2024	✓	✓	✓	✓
56	Office of Homeland Security and Emergency Management	10/28/2024	×	✓	×	✓
57	Office of Management and Budget	11/01/2024	✓	✓	✓	✓
58	Office of Personnel Management	10/29/2024	×	×	×	✓
59	Office of Planning and Development	10/25/2024	✓	×	✓	✓
60	Office of the Attorney General	10/24/2024	✓	✓	×	✓
61	Office of the Governor & Lt. Governor	10/31/2024	✓	✓	✓	✓
62	Office of the Mayor, Municipality of Rota	10/30/2024	×	×	×	✓
63	Office of the Mayor, Municipality of Saipan	10/17/2024	×	✓	✓	✓
64	Office of the Mayor, Municipality of the Northern Islands	11/27/2024	Note 1	×	×	✓
65	Office of the Mayor, Municipality Tinian and Aguiguan	10/30/2024	✓	✓	✓	✓
66	Office of the Public Auditor	10/30/2024	✓	✓	✓	✓
67	Office of the Public Defender	10/29/2024	×	✓	×	✓
68	Office of the Rota Municipal Council	11/07/2024	×	×	×	✓
69	Office of the Saipan & Northern Islands Municipal Council	10/29/2024	×	×	✓	✓
70	Office of the Tinian Municipal Council	10/29/2024	✓	✓	✓	✓
71	Office of Veteran's Affairs	10/28/2024	✓	×	✓	✓
72	Office of Vocational Rehabilitation	12/04/2024	✓	×	✓	✓
73	Office of Youth Affairs	10/17/2024	×	✓	×	✓
74	Public School System	11/29/2024	×	×	✓	✓
75	Rota Casino Gaming Commission	10/30/2024	×	×	×	✓
76	Saipan Higher Education Financial Assistance	10/31/2024	×	×	×	✓
77	State Workforce Development Board	10/31/2024	×	✓	✓	✓
78	Substance Abuse, Addiction and Rehabilitation Program	11/08/2024	×	✓	✓	✓
79	Tinian Casino Gaming Control Commission	10/24/2024	Note 1	×	×	✓
80	Women's Affairs Office	10/18/2024	×	×	×	✓

✓ : Posted on website/social media page.

×

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

Note 2: Entity's official website is under maintenance. Unable to validate CCR posting requirement.

¹Website/Social Media Postings as of March 10, 2025.

APPENDIX 2: CITIZEN-CENTRIC REPORT SUBMISSION AND WEBSITE/SOCIAL MEDIA POSTINGS FOR FISCAL YEAR 2023

NO.	GOVERNMENT ENTITY	DATE OF SUBMISSION TO OPA	ENTITY	CNMI LEGISLATURE	OFFICE OF THE GOVERNOR	OPA
1	Board of Professional Licensing and Healthcare Profession Licensing Board	10/30/2023	×	×	✓	✓
2	Bureau of Environmental and Coastal Quality - Division of Coastal Resources Management	10/31/2023	×	✓	×	✓
3	Bureau of Environmental and Coastal Quality - Division of Environmental Quality	10/30/2023	×	×	✓	✓
4	Capital Improvement Program	10/27/2023	Note 1	×	×	✓
5	Civil Service Commission	10/31/2023	✓	✓	✓	✓
6	CNMI Board of Parole	10/27/2023	Note 1	✓	✓	✓
7	CNMI Cannabis Commission	11/28/2023	×	✓	✓	✓
8	CNMI Council on Developmental Disabilities	10/26/2023	×	✓	✓	✓
9	CNMI Scholarship Office	10/31/2023	✓	✓	✓	✓
10	Commonwealth Bureau of Military Affairs	11/29/2023	×	✓	✓	✓
11	Commonwealth Economic Development Authority	10/31/2023	✓	×	✓	✓
12	Commonwealth Election Commission	11/28/2023	×	✓	×	✓
13	Commonwealth Healthcare Corporation	12/01/2023	×	✓	✓	✓
14	Commonwealth Office of Transit Authority	10/20/2023	×	✓	✓	✓
15	Commonwealth Ports Authority	11/29/2023	✓	✓	✓	✓
16	Commonwealth Utilities Corporation	11/29/2023	✓	✓	✓	✓
17	Commonwealth Zoning Board	11/29/2023	×	×	✓	✓
18	Criminal Justice Planning Agency	10/24/2023	✓	✓	✓	✓
19	Department of Commerce - Rota	10/30/2023	×	✓	✓	✓
20	Department of Commerce - Saipan	10/30/2023	×	✓	✓	✓
21	Department of Commerce - Tinian	09/27/2023	Note 1	✓	✓	✓
22	Department of Community and Cultural Affairs - Rota	09/29/2023	Note 1	×	×	✓
23	Department of Community and Cultural Affairs - Saipan	11/08/2023	×	✓	✓	✓
24	Department of Corrections	10/27/2023	×	✓	✓	✓
25	Department of Finance - Saipan	10/30/2023	✓	✓	✓	✓
26	Department of Fire and Emergency Medical Services - Rota	10/30/2023	Note 1	✓	✓	✓
27	Department of Fire and Emergency Medical Services - Saipan	10/30/2023	×	×	×	✓
28	Department of Labor - Rota	09/22/2023	Note 1	✓	✓	✓
29	Department of Labor - Saipan	11/29/2023	×	✓	✓	✓
30	Department of Labor - Tinian	10/27/2023	Note 1	✓	✓	✓
31	Department of Lands and Natural Resources - Tinian	10/30/2023	Note 1	✓	✓	✓
32	Department of Lands and Natural Resources - Agriculture	10/30/2023	×	×	×	✓
33	Department of Lands and Natural Resources - Endangered Species Program	10/30/2023	×	✓	×	✓
34	Department of Lands and Natural Resources - Fish and Wildlife	10/30/2023	×	✓	✓	✓
35	Department of Lands and Natural Resources - Invasive Species Program	10/30/2023	Note 1	✓	×	✓
36	Department of Lands and Natural Resources - Land Registration and Survey	10/30/2023	Note 1	×	×	✓
37	Department of Lands and Natural Resources - Parks & Recreation	10/27/2023	Note 1	✓	✓	✓
38	Department of Lands and Natural Resources - Saipan	10/30/2023	×	×	✓	✓
39	Department of Public Lands	10/30/2023	✓	×	✓	✓
40	Department of Public Safety - Rota	10/17/2023	×	✓	✓	✓
41	Department of Public Safety - Saipan	10/30/2023	Note 2	✓	✓	✓

APPENDIX 2: CITIZEN-CENTRIC REPORT SUBMISSION AND WEBSITE/SOCIAL MEDIA POSTINGS FOR FISCAL YEAR 2023

NO.	GOVERNMENT ENTITY	DATE OF SUBMISSION TO OPA	ENTITY	CNMI LEGISLATURE	OFFICE OF THE GOVERNOR	OPA
42	Department of Public Works - Rota	10/27/2023	Note 1	✗	✓	✓
43	Department of Public Works - Saipan	10/31/2023	✗	✓	✓	✓
44	Hazard Mitigation and Pre-Disaster Mitigation Program	10/31/2023	✗	✗	✓	✓
45	Joeten-Kiyu Public Library	10/31/2023	✗	✓	✓	✓
46	Marianas Public Land Trust	12/29/2023	✗	✓	✓	✓
47	Marianas Visitors Authority	10/30/2023	✓	✓	✓	✓
48	NMI Board of Nursing	11/29/2023	✓	✗	✓	✓
49	Northern Marianas College	11/08/2023	✓	✓	✓	✓
50	Northern Marianas Housing Corporation	10/30/2023	✓	✓	✓	✓
51	Northern Marianas Trades Institute	10/27/2023	✓	✓	✓	✓
52	Office of Carolinian Affairs	10/30/2023	✗	✗	✗	✓
53	Office of Grants Management & State Clearinghouse	10/27/2023	✗	✓	✓	✓
54	Office of Homeland Security and Emergency Management	10/26/2023	✗	✓	✓	✓
55	Office of Indigenous Affairs	11/02/2023	✗	✓	✓	✓
56	Office of Management and Budget	10/31/2023	Note 1	✓	✓	✓
57	Office of Personnel Management	11/14/2023	Note 2	✓	✓	✓
58	Office of Planning and Development	10/30/2023	✗	✓	✗	✓
59	Office of the Attorney General	10/24/2023	✗	✓	✓	✓
60	Office of the Governor & Lt. Governor	11/28/2023	✓	✓	✓	✓
61	Office of the Mayor, Municipality of Rota	10/30/2023	✗	✓	✓	✓
62	Office of the Mayor, Municipality of Saipan	10/30/2023	✓	✓	✓	✓
63	Office of the Mayor, Municipality of the Northern Islands	01/19/2024	Note 1	✗	✗	✓
64	Office of the Mayor, Municipality Tinian and Aguiguan	10/30/2023	✓	✓	✓	✓
65	Office of the Public Auditor	10/30/2023	✓	✓	✓	✓
66	Office of the Public Defender	10/30/2023	✗	✓	✓	✓
67	Office of the Rota Municipal Council	11/09/2023	✗	✓	✓	✓
68	Office of the Saipan & Northern Islands Municipal Council	10/30/2023	✗	✓	✓	✓
69	Office of the Tinian Municipal Council	10/26/2023	✓	✓	✓	✓
70	Office of Vocational Rehabilitation	10/30/2023	✓	✓	✓	✓
71	Office of Youth Affairs	10/24/2023	✗	✓	✓	✓
72	Public Assistance Office	10/31/2023	✗	✓	✓	✓
73	Public School System	10/17/2023	✗	✓	✓	✓
74	Saipan Higher Education Financial Assistance	10/30/2023	✓	✓	✓	✓
75	State Workforce Development Board	11/21/2023	✗	✓	✗	✓
76	Substance Abuse, Addiction and Rehabilitation Program	11/28/2023	✗	✗	✓	✓
77	Tinian Casino Gaming Control Commission	10/03/2023	Note 1	✓	✓	✓
78	Women's Affairs Office	10/18/2023	✗	✓	✓	✓

✓ : 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 official website is under maintenance. Unable to validate CCR posting requirement.