



# Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

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June 28, 2017

Interagency Audit Coordinating Advisory Group:  
The Honorable Arnold I. Palacios, Senate President  
The Honorable Rafael S. Demapan, Speaker of the House of Representatives  
The Honorable Edmund S. Villagomez, Minority Leader for the House of Representatives  
Ms. Larrisa C. Larson, Secretary of Finance  
Ms. Virginia C. Villagomez, Special Assistant for the Office of Management and Budget  
Saipan, MP 96950

Dear Interagency Audit Coordinating Advisory Group:

## Report on CNMI Agencies' Implementation of Audit Recommendations

Enclosed is a copy of the status report on CNMI agencies' implementation of audit recommendations included in audit reports issued by the Office of the Public Auditor (OPA) as of June 2017. OPA tracked 29 audit recommendations as of June 2017.

OPA sent follow-up emails and/or called government agencies with unresolved audit recommendations as of June 2017. This reports incorporates agency responses to follow-up emails/letters received or documents obtained by OPA on or before June 21, 2017.

In accordance with statutory restrictions in the Auditing and Ethics Acts, the names of individuals in the audits are not disclosed in this report. All OPA audit reports can be found on [www.opacnmi.com](http://www.opacnmi.com).

Sincerely,

Michael Pai, CPA  
Public Auditor

Enclosures  
MP/db/gt/lg

Cc: Honorable Ralph DLG. Torres, Governor  
David Blake, OPA  
Lallane Guiao, OPA  
Ashley Kost, OPA  
Geraldine Tenorio, OPA

# Executive Summary

## Report on CNMI Agencies' Implementation of Audit Recommendations,

As of June 2017

Report No. TR-17-01, June 21, 2017

### Background

The Office of the Public Auditor (OPA) maintains an audit recommendations tracking system to monitor the implementation and resolution of audit recommendations. On a semi-annual basis, OPA issues its *Report on CNMI Agencies' Implementation of Audit Recommendations* (Audit Recommendation Tracking Report) which presents the audited agencies' compliance with OPA's recommendations.

The provisions of 1 CMC § 2307 established the Interagency Audit Coordinating Advisory Group (Coordinating Group) consisting of the presiding officer and minority leader of each house of the Legislature, the Secretary of Finance, and the Special Assistant for Management and Budget. According to the law, the Coordinating Group is to review all audit reports of the Public Auditor, and the Public Auditor will discuss the manner in which audit recommendations can be implemented with the assistance of the members of the Coordinating Group. The Coordinating Group shall also recommend to the Governor and to the Legislature any changes in laws or regulations, which it finds necessary or desirable as a result of its work with the Public Auditor.

Since 2000, OPA has not received any request for consultation from the Coordinating Group. However, OPA has been issuing follow-up letters, email messages, and/or contacting agencies with outstanding recommendations to request for information on corrective actions taken to implement OPA's audit recommendations. When requested, OPA staff meets with agency officials to discuss and clarify actions required to address OPA's audit recommendations. This report incorporates agency responses to OPA's follow-up emails or documents obtained by OPA on/or before June 21, 2017. In accordance with statutory restrictions in the Auditing and Ethics Acts, the names of individuals are not disclosed in OPA's Audit Recommendation Tracking Report.

### Classification of OPA Audit Recommendations

OPA recommendations are classified as either *resolved* or *unresolved*. A *resolved* recommendation is one in which OPA is satisfied that the client has taken corrective action to meet the intent of the recommendation or OPA has withdrawn from it. An *unresolved* recommendation is one in which the client cannot take immediate action or we have not been informed by the concerned agency or department of any action taken to address the recommendation.

### Status of OPA Audit Recommendations

OPA completed two audit reports since the release of the last ARTS in January 2017, of which yielded 12 new recommendations. OPA tracked a total of 29 audit recommendations as of June 2017. Of the 29 audit recommendations, 5 were resolved.

The table below presents the status of OPA's audit recommendations as of June 2017.

Status of Audit Recommendations	Unresolved	Resolved	Total as of June 2017
Commonwealth Healthcare Corporation	11	0	11
Commonwealth Utilities Corporation	1	0	1
Department of Finance, Division of Customs	2	1	3
Department of Lands and Natural Resources	4	0	4
Department of Public Safety	6	4	10
<b>Total</b>	<b>24</b>	<b>5</b>	<b>29</b>

**Commonwealth Healthcare Corporation (CHCC)**

Audit of the Commonwealth Healthcare Corporation's Patient Revenue Cycle Management Report No. AR-17-01, Issued March 16, 2017 *11 unresolved; 0 resolved.*  
 (Link to Audit Report: <http://opacmm.com/resources/files/reports/audit/AR-17-01%20CHCC%20Patient%20Revenue%20Cycle.pdf>)

Findings	Recommendations	Current Status	Agency Response Update
<p><b>1.</b> Failure to manage patient accounts receivable.</p>	<p>The Commonwealth Healthcare Corporation (CHCC) should:</p> <ol style="list-style-type: none"> <li>1) Develop and implement policies and procedures to promptly verify patient's insurance coverage and eligibility; discuss payment requirements, payment reminders and options with patients at the time of registration.</li> <li>2) Collect upfront payments from all patients regardless of coverage, unless it is certain that the insurance or guarantor will pay the bill in full. If patients are unable to make payment, CHCC should discuss payment options with the patients and ensure that follow-up procedures are performed.</li> <li>3) Where applicable, require that doctors and nurses prepare the information necessary to estimate a bill at the time a patient is discharged.</li> <li>4) Develop a plan of action that is effective and timely, and addresses the current backlog related to coding, billing, collection, and posting payments.</li> <li>5) Seek technical assistance that would result in the assessment of the current IT structure and the acquisition of a comprehensive accounting and billing system.</li> <li>6) Develop and implement policies and procedures effectively to address claim denials and rejections.</li> <li>7) Provide staff with relevant documentation and training; and develop and implement policies and procedures effectively to review third party reimbursements.</li> </ol>	<p>Unresolved  <b>Note:</b> See comments below.</p>	<p>1) Please refer to Policy 0000NEW Patient Registration. Status: draft. Estimated effective date: June 2017.</p> <p>2) Upfront payments are currently being processed by Cashiers. Payment plans are handled by the Collections department. However, they are also being presented by the Admission and Discharge Office as well as Cashiers. They also continue to follow up to ensure payments are received and patients are adhering to their plan.</p> <p>3) Doctors and nurses are currently preparing information for the Business Office staff to provide estimates. Estimates are provided to patients and they are made aware that it is just an estimate and there will be a final bill.</p> <p>4) Plan is to hire temporary staff to address the backlog related to coding and billing. Currently, we are hiring FTEs for our Collections departments to assist with the posting and other duties. We also recently hired a Coder Educator to assist with the backlog.</p> <p>5) Medisphere is currently working with CHCC to assess any downfalls with the current IT structure.</p> <p>6) Please refer to Policy 0000NEW Patient Registration. Status: draft. Estimated effective date: June 2017.</p> <p>7) A Coder Educator has been hired to conduct continuous education for coders, billers, and physicians to ensure an update every year.</p> <p>8) The Fee Schedule will be worked on an annual basis to ensure an update every year.</p> <p>9) Once the backlog has been addressed, updated</p>

	<p>8) Properly adopt and publish a listing of all procedures and related fees in one complete schedule. 9) Update contracts with insurance companies.</p>		<p>contracts with insurance companies will be drafted and stored.</p>
<p><b>2.</b> Noncompliance with procurement regulations in CHCC's use of an independent billing and collection firm and inadequate reconciliation of forwarded accounts.</p>	<p>CHCC should: 10) Reconcile all billings created and payments received from the contractor. Any discrepancy should be resolved and the overall effect should be analyzed and documented. 11) Comply with CHCC's Procurement Regulations when seeking the services of an outside billing and collection agency.</p>	<p>Unresolved <b>Note:</b> See comments below.</p>	<p>10) Billing manager will compile data regarding Billings that the contractor worked on. Payments received will be analyzed by our Patient Access/Business Office Manager. 11) CHCC shall comply with its Procurement Regulations which were adopted on September 2015. CHCC has stopped referring accounts for Billing dating back to November 2015, and will issue a new RFP for collection of accounts. An update regarding collection of accounts have been included in Policy 0000NEW Billing and Collections. Status: draft. Estimated effective date: June 2017.</p>

*\*The Audit of the Commonwealth Healthcare Corporation's Patient Revenue Cycle Management Report No. AR-17-01 was recently issued on March 16, 2017. Although progress has been made, ultimately, more time and evaluation will be needed before an adequate determination can be made. OPA will keep these recommendations open until we can verify implementation in the December 2017 ARTS report.*

**Commonwealth Utilities Corporation (CUC)**

Audit of the Commonwealth Utilities Corporation’s Organizational Structure

Report No. AR-17-02, Issued April 27, 2017

(Link to Audit Report: <http://opacnml.com/resources/files/reports/audit/AR-17-02%20CUC%20Organizational%20Structure.pdf>)

*1 unresolved; 0 resolved.*

Findings	Recommendations	Current Status	Agency Response Update
<p>1. The Commonwealth Utilities Corporation (CUC) did not achieve its purpose to operate as an independent public agency with the legal and political independence to perform as a non-subsidized, autonomous corporation due to interferences by the legislature, various governors, and the boards of directors throughout the history of CUC.</p>	<p>CUC should collaborate with the Administration and the legislature to promptly and diligently consider a revised corporate form for CUC.</p> <p>Three proven models that could be considered to replace the current political structure of CUC are Cooperatives, Municipal Corporation, and Privatization.</p>	<p>Unresolved  <b>Note:</b> See comments below.</p>	<p>No response was received. However, the audit report gained some traction with the Legislature. With the introduction of Senate Bill 20-39 the bill aims to “replace the Commonwealth Utilities Corporation with two independent autonomous public corporations to separately manage and control the power service and water service systems, and to create only one elected consolidated Commonwealth Utilities Board for the two public corporations, and for other purposes.”</p>

*\* However, the audit report gained some traction with the Legislature. With the introduction of Senate Bill 20-39 the bill aims to “replace the Commonwealth Utilities Corporation with two independent autonomous public corporations to separately manage and control the power service and water service systems, and to create only one elected consolidated Commonwealth Utilities Board for the two public corporations, and for other purposes.”*

**Department of Finance, Division of Customs (DOF, Customs)**

Audit of the Division of Customs Service on Assessment and Collection of Excise Taxes for Calendar Year 2013  
 Report No. AR-14-01, Issued September 29, 2014  
 2 *unresolved*; 1 *resolved*.  
 (Link to Audit Report: [http://opaenmi.com/resources/files/reports/audit/Customs\\_AR1401.pdf](http://opaenmi.com/resources/files/reports/audit/Customs_AR1401.pdf))

Findings	Recommendations	Current Status	Agency Response Update
<p><b>A3.</b> Failure to hold cargo of delinquent taxpayers.</p>	<p>DOF, Division of Customs Service should strictly adhere to its policy of holding future cargo until outstanding balances are satisfied. If cargo is released without the full payment of outstanding taxes or without the approval of a payment plan, adequate documentation and approval by the Director should be maintained in the files.</p> <p>Further, OPA’s review of existing Laws indicated no formal procedures or time tables were given to the Division to ultimately resale these held items in order to collect past due amounts. OPA recommends that the Division seek a legal opinion on this matter to determine if a change in the law is required or if such; can be incorporated through revised regulations.</p>	<p>Unresolved</p>	<p>In a follow-up verification review on June 7, 2017, the Director informed OPA that Customs officers are still required to hold cargo if the importer has a delinquent account. The importer must pay the delinquent balance, or enter into a payment plan approved by the Director before the cargo is released. The Director reiterated that the CNMI Tax system would flag the Customs Officer during an assessment if the importer’s account were delinquent.</p> <p><b>OPA’s response:</b>                      As of June 6, 2017, Customs’ aging report shows a balance of about \$5M, of which about \$3.1M is overdue. It would appear that new cargo to delinquent taxpayers are still being released, contrary to our recommendations. As such, OPA considers this recommendation unresolved.</p>
<p><b>A5.</b> Lack of random inspection procedures.</p>	<p>DOF, Division of Customs Service prioritizes inspections on importers based on certain criteria’s, however OPA recommends that a method of random inspections be developed which would include all major importers over the course of each year. It is very difficult to determine if a particular importer is high risk or not, without some form of inspection to determine compliance.</p>	<p>Resolved</p>	<p>In a follow-up verification review on June 7, 2017, the Director informed OPA that Customs officers perform random and high-risk inspections on incoming cargo. Customs provided OPA with a copy of the most recent month’s inspection report which differentiates the two types.</p> <p><b>OPA’s response:</b>                      OPA considers this recommendation resolved.</p>

<p><b>B2.</b> Failure to collect on overdue balances.</p>	<p>OPA recommends that written procedures be developed to immediately pursue importers with outstanding receivable balances that are greater than 30 days past due. OPA also recommends that receivables greater than 90 days be forwarded to the Division of Revenue and Taxation, Collection Branch in accordance with §70-10.1-150 of the Customs Service Regulations.</p>	<p>Unresolved</p>	<p>In a follow-up verification review on June 7, 2017, the Director informed OPA that Division is still in the process of amending the Customs Service Regulations to enable the Division to collect its own receivables that are greater than 90 days.</p> <p><b>OPA's response:</b> While the Division informed OPA of its in-house follow-up procedures, OPA noted during the meeting that the Division must still establish adopted written procedures to address importers with delinquent accounts, although Standard Operating Procedures addressing this recommendation are currently being drafted. Because those policies have yet to be implemented, OPA considers this recommendation unresolved.</p>
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**Department of Lands and Natural Resources, Outer Cover Marina (DLNR)**

Audit of the Outer Cove Marina for Calendar Year 2014 4 unresolved, 0 resolved.  
 Report No. AR-15-03, Issued October 5, 2015  
 (Link to Audit Report: <http://www.opacnmi.com/resources/files/reports/audit/AR-15-03%20DLNR-OCM.pdf>)

Findings	Recommendations	Current Status	Agency Response Update
<p><b>1.</b> DLNR did not properly assess and collect all required fees and fines.</p>	<p>DLNR should enforce the Outer Cove Marina Regulations (Regulations) by conducting the following:</p> <ul style="list-style-type: none"> <li>(a) Apply the appropriate berthing slip fees when billing its tenants. Management should also consistently review and monitor the assessment, billing, and collection of berthing slip fees.</li> <li>(b) Assess and collect security deposits from all its tenants. DLNR should work with the Department of Finance to ensure that security deposits are accounted for separately and not commingled with berthing fee revenues.</li> <li>(c) Assess and collect the proper delinquency fees. Management should consistently review and monitor the assessment, billing, and collection of penalty fees.</li> <li>(d) Revisit the Regulation requirement pertaining to passenger departure fees and adopt a final decision. If the intention of DLNR is to suspend or not collect passenger departure fees, DLNR should amend the Regulations to reflect this change.</li> </ul>	Unresolved	No update received.
<p><b>2.</b> Lack of enforcement activity made it easy for illegally berthed vessels to park.</p>	<p>DLNR should seek the assistance of the OAG for legal advice and take appropriate action that will ultimately lead to impoundment or removal of vessels if a lease is not approved and the appropriate payments have not been made.</p>	Unresolved	No update received.
<p><b>4.</b> OCM lacks adequate security, basic amenities and signage.</p>	<p>DLNR must enforce its own Regulations, standard marine regulations and conduct the operations of OCM in a safe, professional, and business-like manner, more specifically:</p> <ul style="list-style-type: none"> <li>(a) The OCM should be fenced off from the general area with access gates for passengers and</li> </ul>	Unresolved	No update received.

	<p>operators. DLNR needs a presence at the dock during all hours of operation to ensure and enforce compliance with the Regulations;</p> <p>(b) DLNR should find the necessary funds to provide, at the very least, basic amenities for users of the marina; and</p> <p>(c) Find necessary funds to maintain standard operational features to protect the passengers and vessel operators.</p>		
<p><b>5. OCM's overall structure is unsafe.</b></p>	<p>Prior to making formal audit recommendations, generally accepted government auditing standards stresses that a cost/benefit analysis be conducted. OPA is not, at this time, equipped to conduct engineering studies and calculations to determine the needed renovations to provide an adequate level of safety. Prior to any expenditure of funds an engineering study should be conducted to determine needed repairs and the costs associated with such repairs. Only at that time can management make informed decisions.</p> <p>However, DLNR needs to immediately affect policies and controls, which will enhance the operational safety of the dock. This will require day-to-day oversight of the dock itself. Further, any cost/benefit analysis should also consider that the OCM is the only facility that currently supports the majority of Saipan's marine tourism activities. If the facility closes or fails, the cost in related tourism revenues will be substantial.</p> <p>Essentially, DLNR is faced with no easy solutions. Based upon the engineering study either (1) repairs must be performed, (2) the OCM closed, (3) a new facility is built, or (4) the OCM is transferred to a public or private entity, which has the expertise and capital to effectively operate the marina.</p>	<p>Unresolved</p>	<p>No update received.</p>

**Department of Public Safety (DPS)**

Audit of the Department of Public Safety, Evidence Preservation, Accountability and Control Section  
 Report No. AR-15-01, Issued March 11, 2015  
 (Link to Audit Report: <https://openmni.com/resources/files/reports/audit/ALU-DPS-1501.pdf>)

*3 unresolved; 1 resolved.*

Findings	Recommendations	Current Status	Agency Response Update
<p>1. The physical security of the facility is inadequate.</p>	<p>DPS management needs to ensure that the ongoing improvements to the Evidence Facility continue and that funding sources are sufficient and dedicated to achieve this goal.</p>	<p>Unresolved</p>	<p>According to a meeting with the supervising Lieutenant, DPS is still waiting for the go-ahead for renovations to the original facility to begin. Until then, evidence has been moved to a temporary location.</p> <p><b>OPA's Response:</b> While there is some progress on both the original and temporary locations, until the renovations to the original facility have been made and the evidence is moved back, OPA considers this recommendation unresolved.</p>
<p>6. Firearms seized and weapons submitted for safekeeping are inadequately documented, and in some cases records are non-existent.</p>	<p>The Evidence Custodian must continuously update the inventory as conducted by OPA. Firearms not seized as evidence should be stored in the DPS Armory.</p>	<p>Unresolved</p>	<p>DPS is still waiting on both the hardware and software before they can commence the implementation of a tracking system. They have contacted the AG with plans on sorting active and dormant cases involving firearms. They are still waiting for a response.</p> <p><b>OPA's response:</b> Until DPS has implemented the tracking system and the firearms not seized as evidence have been kept in a safe, separate location, OPA considers this recommendation unresolved.</p>
<p>7. Evidence is not submitted in a timely manner.</p>	<p>Specific written policies must be developed regarding the immediate submission of evidence to the Custodian, and all patrol persons, investigators and forensic technicians must be trained on the timely submission of evidence to the Evidence Facility.</p>	<p>Resolved</p>	<p>DPS provided OPA with a copy of the Standard Operating Procedure (SOP) for the Property Evidence Control Unit which was signed and approved by the DPS Commissioner. According to an interview with the Evidence Custodian, since the implementation of the SOP in June 2017, all staff and incoming cadets are trained with</p>

			<p>the SOP. Additionally, given that the Custodian is on-call, all evidence must be logged in within a 24-hour window.</p> <p><b>OPA's response:</b> OPA considers this recommendation resolved.</p>
<p>8. The Evidence Section has failed to dispose of outdated items or irrelevant items retained as evidence.</p>	<p>DPS and the Office of the Attorney General must develop adequate procedures to address the disposal of outdated or irrelevant items retained as evidence.</p>	<p>Unresolved</p>	<p>DPS provided OPA with a copy of the SOP for the Property Evidence Control.</p> <p><b>OPA's response:</b> The SOP has been in effect for less than 30 days. OPA will revisit this issue in December to verify compliance. In the interim, OPA considers recommends this recommendation unresolved.</p>
<p>Audit of the Department of Public Safety's Confidential Informant Fund                  Report No. AR-15-02, Issued June 18, 2015                  (Link to Audit Report: <a href="https://www.opa.nm.gov/resources/files/reports/audit/DPS_ConfidentialInformantFund_AR-15-02.pdf">https://www.opa.nm.gov/resources/files/reports/audit/DPS_ConfidentialInformantFund_AR-15-02.pdf</a>)</p>			
<p><b>Findings</b></p>		<p><b>Recommendations</b></p>	
<p>1. Funds were used to pay unregistered informants and informant files are incomplete.</p>	<p>The DPS should update and implement its existing Standard Operating Procedures (SOPs) to ensure that DPS fully complies with the Office of Justice Program, Office of the Chief Financial Officer Financial Guide (Guide). DPS should establish and maintain the completeness of each informant file to ensure that all informants are registered with DPS, and their files are secured to prevent loss and unauthorized access.</p>	<p>Resolved</p>	<p>DPS provided OPA with a copy of the SOP which was signed and approved by the DPS Commissioner. In addition, in a meeting with the Commissioner on June 21, 2017, OPA was informed that informant files are being maintained.</p> <p><b>OPA's response:</b> OPA considers this recommendation resolved.</p>
<p>2. Authorization for fund advances did not originate from the CBI Commander.</p>	<p>The DPS should update and implement its existing SOPs to ensure that the CBI Commander is the exclusive authorizing official for fund requests as required by the Guide. Should the CBI Commander designate an employee to authorize fund requests, DPS should get the approval of the grantor agency, if necessary.</p>	<p>Resolved</p>	<p>DPS provided OPA with a copy of the SOP which was signed and approved by the DPS Commissioner.</p> <p><b>OPA's response:</b> OPA considers this recommendation resolved.</p>

<p><b>3.</b> Informant payee receipts did not conform to the Guide requirements.</p>	<p>The DPS should update and implement its existing SOPs to comply with the Guide by requiring that:</p> <ul style="list-style-type: none"> <li>• Informants payee receipt forms contain fields for all the required information; and</li> <li>• Officers or case agents provide all the required information when preparing informant payee receipts.</li> </ul>	<p>Unresolved</p>	<p>DPS provided OPA with a copy of the SOP which was signed and approved by the DPS Commissioner. After reviewing the CFA payment receipt form, OPA found that the form did not include a description of evidence/information obtained which would comply with the Office of Justice Program’s Financial Guide.</p> <p><b>OPA’s response:</b> Until DPS revises its forms to include a description of the evidence/information received, OPA considers this recommendation unresolved.</p>
<p><b>4.</b> Funds were not always expended in the same category as advanced.</p>	<p>The DPS should update and implement its existing SOPs to include the Guide requirement of expending CI Funds in the same category indicated on the CFAs. Funds should not be used for another category without first returning them and repeating the authorization and advance process based on the new purpose.</p>	<p>Resolved</p>	<p>DPS provided OPA with a copy of the SOP which was signed and approved by the DPS Commissioner.</p> <p><b>OPA’s response:</b> As such, OPA considers this recommendation resolved.</p>
<p><b>5.</b> Funds were not always returned or liquidated with 48 hours.</p>	<p>The DPS should update and implement its existing SOPs to require the Custodian to document the time and date on the CFAs and CFVs so that timely liquidation of fund advances are accurately monitored and achieved within the 48-hour limit according to the Guide. In addition, OPA recommends that the CBI Commander be notified if any advances remain outstanding for more than 48 hours.</p>	<p>Unresolved</p>	<p>DPS provided OPA with a copy of the Standard Operating Procedures which now fully complies with the Office of Justice Program, Office of the Chief Financial Officer Financial Guide which was signed and approved by the DPS Commissioner. However, the current CFA and CFV forms do not include a time indication on them. Although DPS informed OPA that they use a login sheet to indicate the date, there is still no time affirmation.</p> <p><b>OPA’s response:</b> Until DPS revises its forms to indicate the time funds are advanced, returned or liquidated, OPA considers this recommendation unresolved.</p>

<p><b>6. Quarterly reconciliation reports are not being prepared.</b></p>	<p>The DPS should update and implement its existing SOPs to comply with the Guide, requiring the CBI Commander to prepare quarterly reconciliation reports on the CI Fund. Quarterly reconciliation reports should include the assumed name of each informant and to what extent each informant contributed to the investigation. The report shall be filed and made available for review.</p>	<p>Unresolved</p>	<p>DPS provided OPA with a copy of the SOP which was signed and approved by the DPS Commissioner. However, DPS has yet to begin preparing quarterly reconciliation forms. <b>OPA's response:</b> Until DPS can show that it has a copy of their quarterly reconciliation reports, OPA considers this recommendation unresolved.</p>
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