



# OFFICE OF THE PUBLIC AUDITOR

## Status of Audits

### Flash Report

January 14, 2026

The Commonwealth of the Northern Mariana Islands (CNMI) Government and its autonomous agencies are required by statute to have their operations, books, and records audited annually. In addition, entities that meet the requirements of Title 2 of the United States Code of Federal Regulations (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) must have a single audit conducted.

## Single Audit Requirements

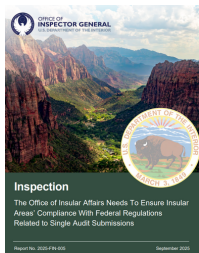
The Uniform Guidance was issued by the U.S. Office of Management and Budget (OMB) to streamline the rules, requirements, and management of federal awards. Title 2 CFR § 200.501(b) requires a non-Federal entity that expends \$750,000<sup>1</sup> or more during the non-Federal entity's fiscal year (FY) in federal awards to have a single audit conducted, except when it elects to have a program-specific audit conducted in accordance with 2 CFR § 200.501(c).

In addition, 2 CFR §§ 200.512(a) and (b) requires the audit reporting package—financial statements, schedule of expenditures of federal awards, summary schedule of audit findings, auditor report(s), and corrective action plan—be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period to the Federal Audit Clearinghouse (FAC). For the CNMI and its autonomous agencies, nine months after the end of the audit period (September 30) is June 30. The audit reporting package is also submitted to the Office of the Public Auditor (OPA) for publication on the OPA website and distribution to stakeholders. The most recent audit report submissions of entities subject to the single audit requirements as of January 14, 2026, are summarized in the table below.

Entity	Fiscal Year	Federal Expenditures	Due Date	Report Date	FAC Acceptance Date <sup>2</sup>	Days Late <sup>3</sup>
CNMI Government (CNMI)	09/30/2022	\$ 527,658,067	06/30/2023	10/15/2025	10/22/2025	845
CNMI Public School System (PSS)	09/30/2022	106,109,980	06/30/2023	02/23/2024	02/26/2024	241
Commonwealth Healthcare Corporation (CHCC)	09/30/2019	16,996,213	12/31/2020	11/07/2024	11/14/2024	1,414
Commonwealth Ports Authority (CPA)	09/30/2023	16,428,685	06/30/2024	05/07/2025	05/11/2025	315
Commonwealth Utilities Corporation (CUC)	09/30/2023	14,425,686	06/30/2024	10/07/2025	12/09/2025	527
Marianas Visitors Authority (MVA)	09/30/2022	988,005	06/30/2023	04/30/2024	05/07/2024	312
Northern Marianas College (NMC)	09/30/2024	25,747,718	06/30/2025	06/27/2025	06/29/2025	On Time
Northern Marianas Housing Corporation (NMHC)	09/30/2021	16,376,863	06/30/2022	10/07/2025	01/05/2026	1,285

Source: OPA website <https://www.opacnmi.com/financial-audits/>

Except for the Northern Marianas College, the CNMI Government and its autonomous agencies were significantly late in their audit report submissions to the FAC and therefore, did not comply with the requirements of 2 CFR §§ 200.512(a) and (b).



### Excerpt from the U.S. Department of the Interior, Office of Inspector General's Inspection Report

“Since FY 2019, Insular Area single audit submissions were consistently late, in some instances by as much as two years. In addition, five out of seven Insular Areas had collectively failed to submit a total of nine required single audit reports for FYs 2022 and 2023.”

Source: Inspection Report No. 2025-FIN-005, <https://www.doioig.gov/reports/inspection/office-insular-affairs-needs-ensure-insular-areas-compliance-federal-regulations>

Access the audit reports here.



<sup>1</sup> The Office of Management and Budget increased the audit threshold to \$1,000,000 for fiscal years beginning on or after October 1, 2024.

<sup>2</sup> Source: Federal Audit Clearinghouse (<https://facweb.census.gov/>).

<sup>3</sup> Days late calculation: Due Date - FAC Acceptance Date

## Potential Consequences of Noncompliance

In accordance with 2 CFR §§ 200.339 (a) through (f), failure to comply with the United States Constitution, Federal statutes, regulations, or the terms and conditions of a Federal award, the Federal awarding agency may take one or more of the following actions, as appropriate in the circumstances:

- ▶▶▶ Temporarily withholding cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement actions by the Federal awarding agency or pass-through entity.
- ▶▶▶ Disallowing (denying both the use of funds and any applicable matching credit for) all or part of the costs associated with activities or actions that are not in compliance.
- ▶▶▶ Wholly or partially suspending or terminating the Federal award.
- ▶▶▶ Initiating suspension or debarment proceedings as authorized under 2 CFR part 180 and federal awarding agency regulations (or, in the case of a pass-through entity, the entity may recommend that a federal awarding agency initiate such proceedings).
- ▶▶▶ Withholding further federal awards for the project or program.
- ▶▶▶ Implementing other legally available remedies.

## Local Audit Requirements

In addition to the single audit, CNMI law requires the CNMI government and its autonomous agencies to have their operations, books, and records audited annually and reported to the entity's head, board of directors, Governor, and legislature. The table summarizes the most recent audits completed by entities mandated to have an audit who were not recipients of federal funds during the year audited.

Entity	Fiscal Year-Ended	Report Date
Commonwealth Economic Development Authority (CEDA)	09/30/2022	11/26/2025
Department of Public Lands (DPL)	09/30/2022	06/27/2025
Marianas Public Land Trust (MPLT)	09/30/2024	11/20/2025
Northern Marianas Technical Institute (NMTI)	09/30/2021	04/29/2024

Source: OPA website <https://www.opacnmi.com/financial-audits/>

## Navigating Ahead

On August 14, 2025, Governor David M. Apatang signed Executive Order 2025-003 to clarify the roles and responsibilities within the Single Audit Committee (SAC). The SAC comprises the OPA, Office of the Secretary of Finance, Office of Grants Management, and Office of Management and Budget. Each member of the SAC is tasked with specific responsibilities to ensure audits are carried out and completed in a timely manner.

The Office of Insular Affairs (OIA) expects all insular governments, including the CNMI, to complete and publish their FY 2023 single audits by December 31, 2025, or, at the latest, by February 28, 2026. Should this expedited deadline not be met, OIA will exercise the remedial measures outlined above.

Entities behind on their audits have submitted an audit catch-up plan to OPA to bring their status current. The SAC will closely monitor the progress of the audits based on the catch-up plan. The table below summarizes the proposed audit catch-up plan submitted by the entities.

ENTITY	PROPOSED AUDIT CATCH-UP PLAN					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
CNMI				05/31/2026	10/31/2026	02/28/2027
PSS				01/31/2026	08/31/2026	05/31/2027
CEDA				02/28/2026	06/30/2026	11/30/2026
CHCC	01/15/2026	02/28/2026	05/30/2026	08/31/2026	11/30/2026	02/28/2027
CPA					12/31/2025 <sup>5</sup>	06/30/2026
CUC					12/31/2025 <sup>5</sup>	03/31/2026
DPL				4	4	4
MPLT						06/15/2026
MVA				11/15/2025 <sup>5</sup>	02/15/2026	05/15/2026
NMHC			03/04/2026	06/10/2026	12/24/2026	06/27/2027
NMTI			01/30/2026	03/30/2026	06/30/2026	08/30/2026

“  
**A timely audit is not just compliance – it's accountability in action.**  
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<sup>4</sup> A proposed audit catch-up plan was not available as of report date. The entity is currently procuring audit services.

<sup>5</sup> Audit is in progress as of report date.