

Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

Audit of the Citizen-Centric Report Program

April 6, 2026

CITIZEN-CENTRIC REPORT
FISCAL YEAR 2025
October 2024 - September 2025

The Commonwealth Utilities Corporation (CUC) is an independent agency that is self-funded and regulated by the Commonwealth Public Utilities Commission (CPUC) operating on the islands of Saipan, Tinian, and Rota.

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Customer Demographics

- Sagan: 100%
- Resident: 100%
- Government: 100%

Executive Summary

In FY 2025, CUC continues to provide water and wastewater services to the three (3) main islands of Saipan, Tinian, and Rota. Currently, Saipan is the only island where CUC provides wastewater treatment services.

Localities of Responsibility

There are 14 islands within the Commonwealth of the Northern Mariana Islands (CNMI). CUC is responsible for providing power, water, and wastewater services to the three (3) main islands of Saipan, Tinian, and Rota. Currently, Saipan is the only island where CUC provides wastewater treatment services.

Our Mission

CUC is dedicated to excellent customer service and providing timely, environmentally sensitive and effective power, water and wastewater services for the people of the CNMI at the lowest reasonable cost while ensuring the safety of our employees and the community.

Our Vision

Fostering excellence and trust, CUC aspires to be a leading utility by prioritizing customer service, environmental stewardship, and sustainable value. This will be achieved through strategic planning, cutting-edge technology and effective communication, while also recognizing and rewarding commitment, development, and fairness.

Organizational Structure

The Office of CUC is supported by a leadership team of professional experts committed to delivering exceptional service quality, fostering a sense of respect, customer experience, maintaining outstanding communication, and understanding that the safety of CUC's services justifies the monthly fees it charges.

Leadership Team

Board of Directors: Adam M. Paves, Chairman; Ronald Brent DeLeon, Vice Chairman; Michael D. DeLeon, Secretary; Raul M. Melan, Director.

Senior Management: Steven A. DeLeon, Director; Michael D. White, Director; Michael D. DeLeon, Director; Michael M. DeLeon, Director; Francisco M. Rodriguez, Director.

DEPARTMENT OF PUBLIC LANDS
2025 CITIZEN CENTRIC REPORT

About DPL

The Department of Public Lands (DPL), established in 2006 under Public Law 10-100, succeeded the Marianas Public Land Corporation created in 1979 pursuant to the CNMI Constitution. As trustee of the Commonwealth's public land, DPL provides homestead lots to qualified families, leases land for public development, and designates sites for essential community needs such as hospitals, and infrastructure. Through responsible land management, economic growth with cultural and environmental preservation, and revenues invested by the Marianas Public Land Trust, DPL ensures that these lands continue to benefit present and future generations.

Our Vision

To be a trusted steward of the Commonwealth's Northern Marianas lands, protecting our cultural heritage, supporting community growth, and ensuring a sustainable and prosperous future for all people of the Northern Marianas.

Our Mission

As trustee of the CNMI's Northern Marianas Descent lands, the DPL is the equitable, transparent, and sustainable management of these lands for individuals of Northern Marianas Descent. Guided by the strategic consultation with the Public Lands Advisory Board, DPL oversees homestead land claims, and land designations to support balanced development of the Commonwealth's cultural and environmental integrity.

2025 Citizen Centric Report

OFFICE OF THE GOVERNOR AND THE LT. GOVERNOR
CITIZEN-CENTRIC REPORT 2025

About The Office

The Office of the Governor is the chief executive office of the Commonwealth of the Northern Mariana Islands and manages the executive branch of the Commonwealth Government. The Office of Administrative Services, operating under the Office of the Governor, plays a key role in supporting the administration's operations and initiatives.

Demographics

The Office of the Governor and Lieutenant Governor employs a total of 41 individuals. Of this number, 38 employees, representing approximately 44 percent, are female, while the remaining 50 percent are male.

Strategic Goals

The goals of this administration are to restore transparency, effectiveness, and accountability in government. In doing so, the Office of the Governor and Lt. Governor will continue to advance strategic goals that emphasize maintaining fiscal responsibility through prudent management of public resources, accelerating infrastructure development with a focus on sustainability and resilience, and strengthening partnerships with federal agencies to enhance coordination, secure critical funding, and advance the Commonwealth's priorities. These efforts underscore the administration's commitment to fostering economic growth, improving quality of life, and building a more sustainable and self-reliant CNMI.

Operational Structure

The Governor and Lieutenant Governor continue to lead their offices with a strong and capable team, driving the administration's priorities forward. Highly qualified division secretaries, board members, directors, and special assistants now serve in key roles, actively advancing initiatives and delivering results that benefit the people of the CNMI.

Cabinet Members

Jean Paul Reyes Director, Department of Public Lands	Barbara Salhan Director, Department of Health	Virginia Villagomez Director, Department of Education	Robert Magaña Director, Department of Public Safety	Pamela C. Salhan Director, Office of the Governor and Lt. Governor
Elizabeth S. Balajadia Director, Department of Public Health	Laila F. Staffler Director, Department of Social Services	Paul Tenorio Director, Department of Public Works	Sisto K. Igotamor Director, Department of Public Safety	Yubert Alapayo Director, Department of Public Safety
Roy N. Yamul Director, Department of Public Health	Remedio C. Melinas Director, Department of Social Services	Joseph M. Pangilinan Director, Department of Public Works	Anthony I. Macaranas Director, Department of Public Safety	Diego M. Salhan Director, Department of Public Safety
Almendra Canache Marañita Director, Department of Public Health	Patrick C. Guzman Director, Department of Social Services	Edy Serrano Director, Department of Public Works	Jose OLG. Crisostomo Director, Department of Public Safety	
George J. Cruz Director, Department of Public Health	Jamika Tajeron Director, Department of Social Services	Mildred S. Canacho Director, Department of Public Works	Luella I. Manzano Director, Department of Public Safety	
Stacy B. Noitia Director, Department of Public Health	Glen Hunter Director, Department of Social Services	Felix Negris Director, Department of Public Works	Douglas Hartig Director, Department of Public Safety	
Floyd B. Mangat Director, Department of Public Health	Clomeli Dimanduan Director, Department of Social Services	Juan A. Pua Director, Department of Public Works	Anthony C. Torres Director, Department of Public Safety	
Sylvan O. Igotamor Director, Department of Public Health	Edward C. Canacho Director, Department of Social Services	Epifanio Cabrera Jr. Director, Department of Public Works	Francisco M. Rubalmanan Director, Department of Public Safety	

Office of the Governor and the Lt. Governor
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OPA Report No.
26-02

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Results in Brief

The Commonwealth of the Northern Mariana Islands (CNMI) Office of the Public Auditor (OPA) conducted an audit on the Citizen-Centric Report (CCR) Program to assess whether the CNMI government entities complied with the CCR requirements outlined in 1 CMC § 2311. The audit scope covered CCRs submitted to OPA for fiscal year (FY) 2025.

To address the audit objective, OPA obtained its CCR submission log to assess the timeliness of CCR submissions, examined government entity CCRs to determine compliance with the content and page number requirements, and verified CCR postings on the websites of the Office of the Governor, the CNMI Legislature, and the government entity.

A total of 78 CCRs were submitted to OPA and are available for review at <https://www.opacnmi.com/citizen-centric-reports/>.

Government entities were not fully compliant with the CCR requirements outlined in 1 CMC §§ 2311(b) and (c). The results of our testing and observations are summarized as follows:

1. Of the 78 CCRs submitted to OPA for FY 2025, the following requirements were either not met or partially met:
 - a. Submission Requirement: 16 (21%) were submitted after the initial deadline of October 30, 2025.
 - b. Page Content: 40 (51%) were partially compliant. Partial compliance was due in part to government entities failing to meet one or more content requirements for the designated pages.
 - c. Page Number: 22 (28%) exceeded the four-page requirement, while 3 (4%) were fewer than four pages.
 - d. Website Posting: 22 (28%) were not posted on the Office of the Governor’s website; 45 (58%) were not posted on the CNMI Legislature’s website; and 50 (64%) were either not posted on the respective entities’ official website or social media page, or the entities’ website or social media page was nonexistent or inaccessible.
2. Out of 78 CCRs, three (4%) entities were fully compliant with 1 CMC §§ 2311. OPA commends the Commonwealth Utilities Corporation, the Department of Public Lands, and the Office of the Governor and Lieutenant Governor for their commitment to following the CCR guidelines and improving communication with citizens.

The findings indicate a lack of adherence to the requirements outlined in the law. Accordingly, OPA encourages all government entities to comply with the CCR Program requirements outlined in 1 CMC §§ 2311(b) and (c).

In addition, OPA observed other matters relevant to the CCR Program during the audit that require legislative clarification to improve coordination and oversight of the CCR Program. In accordance with 1 CMC § 2311(a), OPA is required to coordinate and oversee the CCR Program. Since the law’s enactment on November 19, 2018, OPA has been unable to effectively oversee the CCR Program due to the lack of clarity in the law, including who is required to file. OPA urges the CNMI Legislature to clarify ambiguities in the law to ensure the CCR program aligns with the legislative intent outlined in the statute.

Introduction

Objective

The objective of this audit is to assess whether CNMI government entities complied with the CCR requirements outlined in 1 CMC § 2311.

Please see [APPENDIX I](#) for the audit's scope and methodology.

Background

On November 19, 2018, Public Law 20-83 was enacted and codified at 1 CMC § 2311 to address constituents' reliance on the legislature to promote transparency and ensure public access to government information that directly affects their quality of life. The legislature recognized the government's obligation to inform citizens about the use of public funds. Accordingly, the purpose of the law is to hold government entities accountable by providing citizens with clear, transparent, and easy-to-understand information on the operations of the government entity and the use of taxpayer dollars.

Section 1 CMC § 2311(a) requires OPA to coordinate and oversee the CCR program. In furtherance of this mandate, OPA undertook several initiatives to promote awareness, understanding, and compliance with the CCR requirements.

On August 22, 2019, in collaboration with the Graduate School USA, OPA conducted an interactive training session with various government entities on "*Preparing and Using Citizen-Centric Reports.*" This session aimed to equip participants with the foundational knowledge and resources necessary to understand and produce comprehensive reports on their respective entities' operations. [B-400.3, p. 1] Attendees were provided with a CCR Information Guide summarizing the content of the law and a link to the Association of Government Accountants' (AGA) website for additional guidance and best practices in CCR preparation.

Additionally, on an annual basis, OPA publishes an announcement on its website reminding government entities of the CCR submission deadline. To further ensure the broad dissemination of this information, OPA coordinates with the Office of the Governor's Media Coordinator to conduct a mass distribution of deadline reminders to all government entities. These efforts were designed to reinforce statutory requirements, promote timely compliance, and emphasize transparency and accountability in public reporting. Subsequent to these coordinated training and outreach initiatives, initial CCRs were submitted for the fiscal year ended September 30, 2019.

Findings

Government Entities Were Not Fully Compliant with 1 CMC §§ 2311(b) and (c)

According to 1 CMC § 2311(b), every secretary, director, administrator, president, or head of a Commonwealth government agency, including line departments and agencies, autonomous and semi-autonomous agencies, public corporations, the Mayor’s Offices, Municipal Councils, and boards and commissions shall submit to the Public Auditor and the presiding officers of the Legislature, in electronic format an annual CCR no later than 30 calendar days after each fiscal year or by October 30. The law also states that CCRs shall be posted on the websites of the (1) Office of the Governor, (2) CNMI Legislature, and (3) Office of the Public Auditor.

OPA found instances of noncompliance and partial compliance during its review of the 78 CCRs submitted to OPA, as presented below.

Untimely Submission of CCRs for FY 2025

A total of 16 (21%) CCRs were submitted after the initial deadline of October 30, 2025. According to 1 CMC § 2311(e), entities that do not cure their violations within 30 days of the official verbal and written warnings are subject to a penalty. OPA was unable to determine the potential penalties because the law is unclear on who must file and *whether the penalty applies only to late submissions to OPA*. See related discussion in the “*Other Matters*” section of this report. In addition, OPA could not determine whether CCRs were timely submitted to the presiding officers of the Legislature because a CCR tracking schedule or log was not available. The CNMI Legislature should consider tracking the submission of the CCRs.

Figure 1: CCR Due Date and Penalties

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.

Website Posting of CCRs for FY 2025 Was Not Met

A total of 22 (28%) CCRs were not posted on the Office of the Governor’s website, 45 (58%) were not posted on the CNMI Legislature’s website, and 50 (64%) were either not posted on the respective entities’ official website or social media page, or the entities’ website or social media page was nonexistent or inaccessible.

Government Entities Were Partially Compliant with the Content Requirement Designated for Each CCR Page.

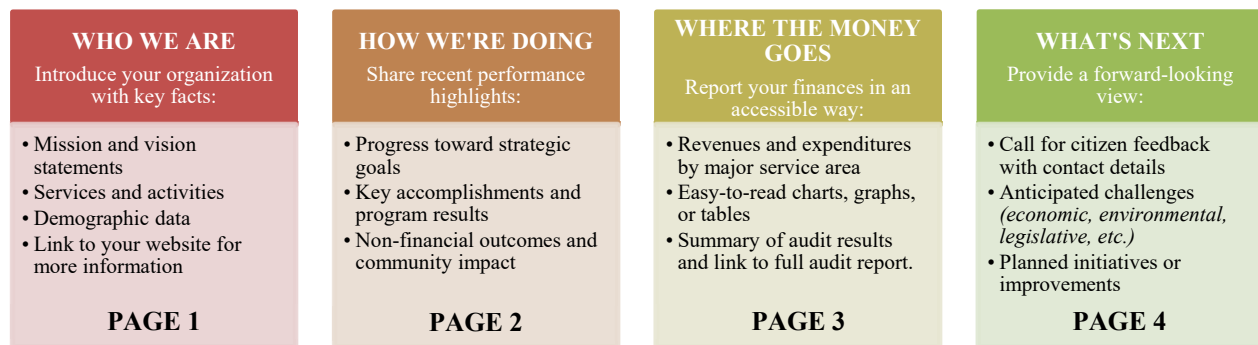
Furthermore, 1 CMC § 2311(c) describes the contents of the required four-page report. At a minimum, the law requires that:

- (1) **Page one** of the CCR include a brief table of contents and shall contain information about the entity, including, but not limited to, the entity’s vision statement, strategic goals, operational structure, and demographics.

- (2) **Page two** of the CCR reflect the entity’s performance report based on a summary of the entity’s key missions and/or services and possible outcome measures.
- (3) **Page three** of the CCR provide a clear snapshot of financial data as it relates to the performance report presented on page two. This portion of the report should address the entity’s costs for services provided and by what means those costs were covered.
- (4) **Page four** of the CCR present the entity’s forecast of future challenges and economic outlook.

While no two CCRs are the same, the law provides, at a minimum, content guidelines that should be reflected in the four-page report. The Association of Government Accountants (AGA) first introduced this suggested four-page content guideline (see *Figure 2*) to encourage governments to provide readily available, understandable information and to connect with their citizens.

Figure 2: AGA’s Suggest CCR Content



Source: AGA, <https://www.agacgfm.org/>, retrieved on 02/24/2026

Only 40 (51%) CCRs were partially compliant with the content requirements. The common cause of partial compliance was government entities failing to meet one or more content requirements for the designated pages. Entities are encouraged to follow the suggested content requirements of 1 CMC § 2311(c) to ensure citizens are provided with understandable information about government operations, performance, and financial health. Non-compliance with the CCR reporting requirements can lead to several potential negative effects for government entities:

- Loss of Public Trust:** Non-compliance can erode public trust. The primary goal of the CCR is to build trust between citizens and government bodies by reporting on the use of public resources.
- Decreased Accountability:** Without clear reporting on performance and outcomes, it becomes difficult for citizens to hold public officials accountable for their responsibilities. Non-compliance undermines efforts to foster accountability.
- Administrative Penalties:** Penalties can be imposed on government entities for non-compliance.

Accordingly, OPA encourages all government entities to comply with the CCR Program requirements set forth in 1 CMC §§ 2311(b) and (c).

Government Entities Did Not Meet the CCR Four-Page Requirement

A total of 25 (32%) CCRs did not meet the four-page requirement. Of the 25, 22 (28%) exceeded four pages, while 3 (4%) were fewer than four pages.

Other Matters

Legislative Clarification Needed to Improve Coordination and Oversight of the CCR Program.

According to 1 CMC § 2311(a), OPA is required to coordinate and oversee the Citizen-Centric Report Program. Since the enactment of the law, OPA has been unable to effectively oversee the CCR Program due to inconsistencies noted in the law. These inconsistencies have been communicated to the CNMI Legislature for clarification on February 16, 2024, January 21, 2022, September 21, 2021, and March 13, 2020. More specifically, 1 CMC § 2311(b) is unclear as to who is required to file CCRs, i.e., departments, offices, divisions, inactive boards and commissions, including those that do not receive appropriations from the CNMI Government.

Furthermore, the legislation also explicitly delineates positions within public office, which can create confusion about which individuals or entities are required to file, particularly for large government departments that encompass numerous divisions, offices, and programs. For instance, the Department of Finance (DOF) on Saipan has consolidated its data from multiple divisions into a single CCR for FY 2025. DOF is a large agency with multiple critical divisions, making it exceedingly challenging to obtain a clear, comprehensive overview of any specific division from a consolidated report. In another example, the Department of Lands and Natural Resources (DLNR) and each division submitted their own CCRs for FY 2025. This approach contrasts with previous reporting periods, during which DLNR's CCRs for FYs 2019 and 2020 were presented in a consolidated format.

Other probing questions requiring legislative clarification include, but are not limited to, the following:

- For the mayoral districts of Rota and Tinian, should each department file a CCR, considering the vastly different roles all of the entities have under the Mayor's Offices, or should they file under one consolidated mayoral district CCR?
- Are boards or commissions exempted from the CCR reporting requirements after a year of inactivity?
- Are boards required to submit a CCR if the Legislature did not appropriate funds for that board?
- Are agencies allowed to use other forms of media (i.e., Facebook, Instagram, LinkedIn, etc.) besides a website, to publicize their CCR as required by law?
- If CCRs are required to be posted on the Office of the Governor's website, why does the law not require that the CCR be formally submitted to the Office of the Governor?
- Does the penalty only apply to late submissions to OPA, and is it the same for non-filers?

Although 1 CMC § 2311 imposes penalties for noncompliance, OPA is currently unable to assess or enforce such penalties due to the statutory ambiguities noted above. As a result, OPA cannot definitively determine which government entity has failed to comply with 1 CMC §§ 2311(b) and (c). Without clear statutory guidance identifying the reporting government entities, OPA's ability to impose penalties remains legally constrained. Clarifying these provisions is therefore necessary not only to improve reporting consistency but also to ensure that any enforcement actions are applied fairly and uniformly, in

accordance with legislative intent. On January 29, 2026, the Speaker of the CNMI Legislature, House of Representatives, provided OPA with an update on its inquiries and noted that clarifying the law would require legislation and that OPA would be kept informed of updates. As of the report date, this matter remains unresolved.

Conclusion

Citizen-Centric Reports (CCRs) play a vital role in promoting transparency, accountability, and public trust in government institutions. CCRs translate complex financial and performance information into clear, accessible language that empowers citizens to understand how public resources are managed and how programs and services deliver results. By adhering to the requirements of 1 CMC § 2311, reporting entities not only ensure compliance with statutory obligations but also demonstrate their commitment to good governance, responsible stewardship of public funds, and meaningful citizen engagement.

OPA commends all government entities for their diligence in preparing, submitting, and posting their CCRs, and strongly encourages full and continued compliance with the CCR Program requirements set forth in 1 CMC §§ 2311(b) and (c). OPA also urges the CNMI Legislature to clarify ambiguities in the law.

Summary of Responses

Due to the nature of this audit, no management response was sought.

Appendix 1. Scope and Methodology

The scope of our audit covered all FY 2025 CCRs submitted to OPA.

In this audit, “entities” refers to all Commonwealth government agencies, including line departments and agencies, autonomous and semi-autonomous agencies, public corporations, the Mayor’s Offices, Municipal Councils, and boards and commissions.

OPA performed the following audit procedures to achieve the audit objective:

1. Reviewed the CCR law (1 CMC § 2311), guidelines, and other relevant reports.
2. Notified the presiding officers of the CNMI Legislature (Senate President and House Speaker) and government entities that submitted their CCR for FY 2025 to OPA of the audit engagement.
3. Obtained and examined OPA’s CCR submission log for FY 2025.
4. Reviewed postings of CCRs on the CNMI Legislature, Office of the Governor, and the entities’ official website/social media page.
5. Performed testing procedures.
6. Prepared work papers and summarized audit results.
7. Summarized findings and recommendations.
8. Prepared the draft audit report for OPA management review.
9. Finalized and published the audit report.

Due to the nature of this engagement, we did not assess the validity of the data presented in each government entity’s CCR or of the information system used to compile it. All CCRs submitted to OPA are available for review at <https://www.opacnmi.com/citizen-centric-reports/>.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix 2. Prior Audit Coverage

There are no prior audits of the CCR Program.

Appendix 3. Management and OPA Response

Due to the nature of this audit, no response from the government entities' management was sought.

Appendix 4. List of Reporting Entities for FY 2025

	Government Entity	CCR Submission Date
1	Commonwealth Cannabis Commission	09/04/2025
2	Office of the Mayor - Municipality of Saipan	09/26/2025
3	Department of Commerce - Rota	10/01/2025
4	Department of Community & Cultural Affairs - Rota	10/07/2025
5	Department of Lands and Natural Resources - Tinian	10/07/2025
6	Office of Youth Affairs	10/09/2025
7	CNMI Council on Developmental Disabilities	10/14/2025
8	Department of Commerce - Tinian	10/14/2025
9	Department of Commerce - Saipan	10/16/2025
10	Department of Public Safety - Rota	10/16/2025
11	CNMI Broadband Policy & Development Office	10/20/2025
12	Northern Marianas Technical Institute	10/23/2025
13	Office of Planning and Development	10/23/2025
14	Criminal Justice Planning Agency	10/24/2025
15	Department of Community and Cultural Affairs - Saipan	10/24/2025
16	Office of the Public Defender	10/24/2025
17	Women's Affairs Office	10/24/2025
18	CNMI Department of Finance	10/27/2025
19	CNMI Scholarship Office	10/27/2025
20	Marianas Visitors Authority	10/27/2025
21	Rota Municipal Council	10/27/2025
22	Capital Improvement Program	10/28/2025
23	Carolinian Affairs Office	10/28/2025
24	CNMI Department of Fire and Emergency Medical Services	10/28/2025
25	CNMI Office of the Attorney General	10/28/2025
26	Commonwealth Medicaid Agency	10/28/2025
27	Department of Labor - Rota	10/28/2025
28	Joeten-Kiyu Public Library	10/28/2025
29	Office of Personnel Management	10/28/2025
30	Tinian Municipal Council	10/28/2025
31	Bureau of Environmental and Coastal Quality - Division of Environmental Quality	10/29/2025
32	CNMI Public School System	10/29/2025
33	Department of Corrections	10/29/2025
34	Department of Finance - Tinian	10/29/2025
35	Department of Labor	10/29/2025
36	Department of Labor – Tinian	10/29/2025
37	Department of Public Lands	10/29/2025
38	Department of Public Safety	10/29/2025

Appendix 4. (continued)

	Government Entity	CCR Submission Date
39	Hazard Mitigation Grant Program	10/29/2025
40	Saipan Higher Education Financial Assistance	10/29/2025
41	Substance Abuse Addiction and Rehabilitation Program	10/29/2025
42	Bureau of Environmental and Coastal Quality - Division of Coastal Resource Management	10/30/2025
43	Civil Service Commission	10/30/2025
44	CNMI Homeland Security & Emergency Management	10/30/2025
45	Commonwealth Bureau of Military Affairs	10/30/2025
46	Commonwealth Lottery Commission	10/30/2025
47	Commonwealth Office of Transit and Authority	10/30/2025
48	Commonwealth Utilities Corporation	10/30/2025
49	Department of Public Works	10/30/2025
50	Department of Lands and Natural Resources - Division of Agriculture	10/30/2025
51	Department of Lands and Natural Resources - Division of Fish & Wildlife	10/30/2025
52	Department of Lands and Natural Resources - Division of Land Registration and Survey	10/30/2025
53	Department of Lands and Natural Resources - Division of Parks and Recreation	10/30/2025
54	Department of Lands and Natural Resources - Office of the Secretary	10/30/2025
55	Department of Land and Natural Resources - Rota	10/30/2025
56	Indigenous Affairs Office	10/30/2025
57	Northern Marianas College	10/30/2025
58	Office of Grants Management & State Clearinghouse	10/30/2025
59	Office of the Governor & Lieutenant. Governor	10/30/2025
60	Office of the Mayor - Municipality of Tinian & Aguiguan	10/30/2025
61	Office of the Mayor - Municipality of Rota	10/30/2025
62	Office of Vocational Rehabilitation	10/30/2025
63	Northern Marianas Housing Corporation	10/31/2025
64	Department of Fire & Emergency Medical Services - Tinian	10/31/2025
65	Tinian Casino Gaming Control Commission	10/31/2025
66	Board of Professional Licensing & Health Care Licensing Professions Board	11/01/2025
67	Saipan Municipal Council	11/02/2025
68	CNMI State Workforce Development Board	11/03/2025
69	Department of Finance - Rota	11/03/2025
70	Department of Fire and Emergency Medical Services - Rota	11/03/2025
71	Department of Public Works - Rota	11/03/2025
72	Office of Management and Budget	11/03/2025
73	Rota Casino Gaming Commission	11/06/2025
74	Commonwealth Healthcare Corporation	11/12/2025
75	Commonwealth Ports Authority	11/21/2025
76	Commonwealth Economic Development Authority	11/26/2025
77	Marianas Public Land Trust	11/26/2025
78	NMI Board of Nursing	12/01/2025

Source: CNMI Office of the Public Auditor, January 21, 2026

Appendix 5. Assessment Results

Submission Requirement

Office of the Public Auditor		
CCRs submitted by 10/30/2025	62	79%
CCRs submitted after 10/30/2025	16	21%
Total:	78	100%

CNMI Legislature		
CCRs submitted by 10/30/2025		<i>Data not available for review.</i>
CCRs submitted after 10/30/2025		
Total:		

Website Posting Requirement

Office of the Governor		
CCRs posted on the website	56	72%
CCRs not posted on the website	22	28%
Total:	78	100%

CNMI Legislature		
CCRs posted on the website	33	42%
CCRs not posted on the website	45	58%
Total:	78	100%

Government Entities		
CCR posted on the entity's website	25	36%
CCR posted on the entity's social media page	3	
Not found on website/social media	30	64%
Entity's website is nonexistent/inactive	20	
Total:	78	100%

Four-Page Requirement

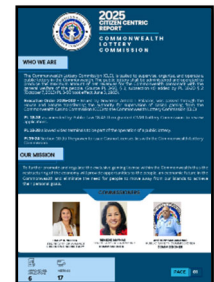
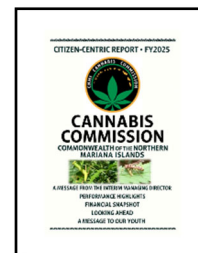
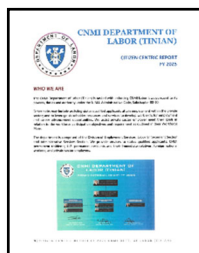
Government Entities		
Met the four-page requirement	53	68%
Exceeded the four-page requirement	22	28%
Less than four pages	3	4%
Total:	78	100%

Content Requirement

Government Entities		
Met all four-page content requirements	38	49%
Partially Compliant	40	51%
Total:	78	100%

Overall Results

Compliance with 1 CMC §§ 2311(b) and (c)		
Partially Compliant	75	96%
Fully Compliant	3	4%
Total:	78	100%





Audit of the Citizen-Centric Report Program
Report No. 26-02, April 6, 2026

CONSTITUTIONAL MANDATE

Article III, Section 12 of the CNMI Constitution and the Commonwealth Auditing Act (1 CMC, Sections 2301 and 7812 *et seq.* of the Commonwealth Code) established the Office of the Public Auditor as an independent agency of the Commonwealth Government to audit the receipt, possession, and disbursement of public funds and to perform such other duties as required by law.

REPORTING FRAUD, WASTE, AND ABUSE

- Call the OPA HOTLINE at (670) 235-3937
- Visit our website and fill out our online form at www.opacnmi.com
- Contact the OPA Investigators at 322-3937/8
- Or visit our office at 1220 Route 312, Capitol Hill, Saipan