CITIZEN-CENTRIC REPORT
FISCAL YEAR 2025

INTEGRITY · INDEPENDENT · ACCOUNTABLE · INNOVATIVE · RESPECTFUL

INSIDE THIS ISSUE

ABOUT US

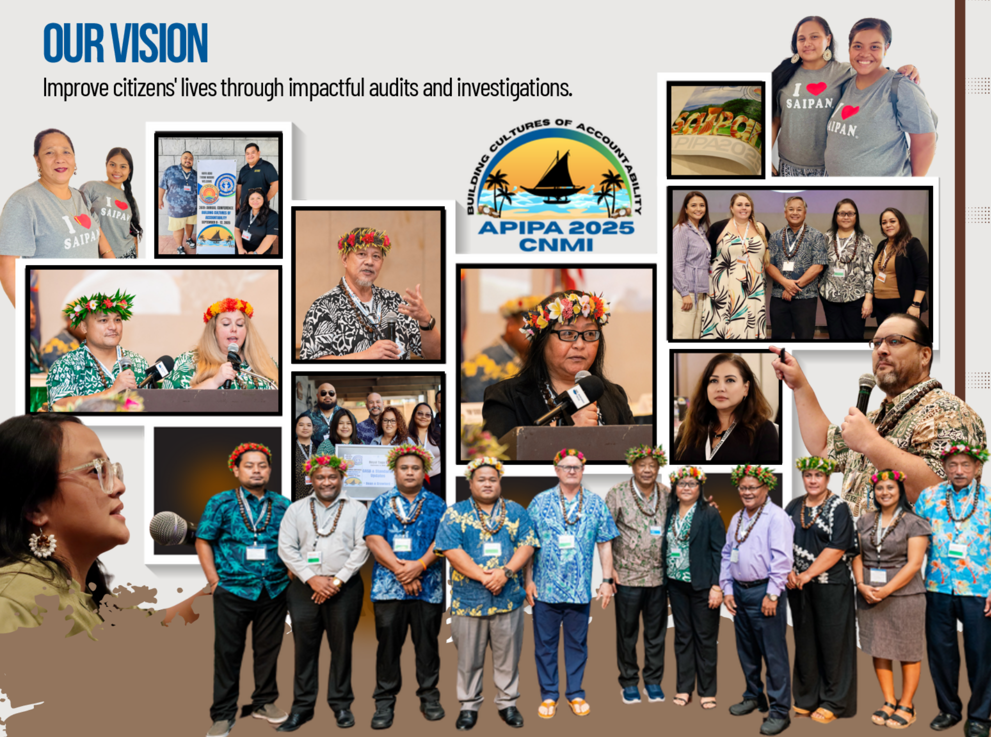
The Office of the Public Auditor (OPA) of the Commonwealth of the Northern Mariana Islands (CNMI) was established as an independent agency of the CNMI Government by Article III, Section 12 of the Commonwealth Constitution. OPA's constitutional and statutory mandates require the prevention and detection of fraud, waste, and abuse in the collection and expenditure of public funds through audits and investigations. Additionally, the CNMI Legislature has expanded OPA's responsibilities to oversight authority and assistance in several areas, including elections, government ethics, and public accountability.

OUR MISSION

We uphold public trust in government accountability, transparency, and services with effective audits and investigations.

OUR VISION

Improve citizens' lives through impactful audits and investigations.



OUR TEAM

TEMPORARY PUBLIC AUDITOR

Dora I. Deleon Guerrero, CPA

LEGAL COUNSEL

Ashley L. Kost

ADMINISTRATIVE DIVISION

Michelle Camacho-Aaron
Christine M. Francisco

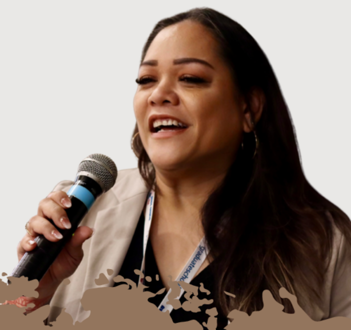
AUDIT DIVISION

Wilma Atalig-Fejeran, MPA, CFE, CICA
Miguel A. Demapan
* Manuel Villagomez

INVESTIGATION DIVISION

Edward Cabrera, CIGI
Juan Santos
Josue Genesis Cruz
Nikonia Tudela, CFE, CIGI
* JB Cepeda

*Former employees who contributed to OPA's success in FY 2025.



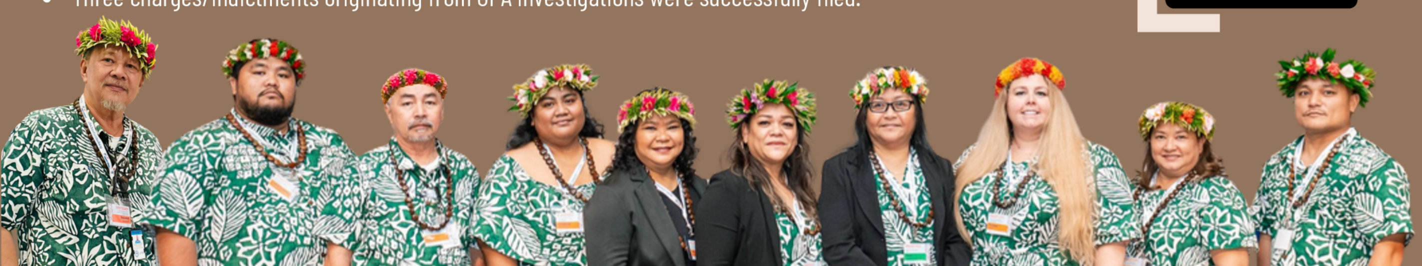
FY 2025 HIGHLIGHTS

- Successfully hosted the 36th Annual Association of Pacific Islands Public Auditors Conference held in Saipan, attracting over 330 participants from across the Pacific region.
- Assisted in the 2024 Mid-Term Election.
- Conducted seven (7) presentations on the Government Ethics Code Act to 279 government employees.
- An audit staff successfully graduated from the Executive Leadership Development Program.
- Performed oversight responsibilities to ensure the completion of the CNMI Single Audit for Fiscal Year 2022.
- Three charges/indictments originating from OPA investigations were successfully filed.

Visit Us!

SCAN CODE

(670) 322-6481/2
(670) 235-3937
mail@opacnmi.com
www.opacnmi.com
1220 Route 312
Capitol Hill, Saipan



OUR ACTIVITIES *at a glimpse...*

REPORTS 3

- CNMI's Implementation of Audit & Inspection Recommendations (OPA Report Nos. 25-01 & 25-02)
- Flash Report: Citizen-Centric Report for FY 2024

AUDIT RECOMMENDATIONS 38

OPA tracked a total of 38 audit and inspection recommendations; 6 were resolved, and 32 remain outstanding, as of June 30, 2025.

FINANCIAL & SINGLE AUDIT 5

During the fiscal year, OPA published five (5) financial and single audit reports on its website, all of which were conducted by independent auditors. Reports are published when received by OPA.

ENTITY	FISCAL YEAR	REPORT DATE	OPA PUBLISH DATE
Commonwealth Healthcare Corporation	09/30/2019	11/07/2024	11/12/2024
Commonwealth Ports Authority	09/30/2023	05/07/2025	05/09/2025
Department of Public Lands	09/30/2022	06/27/2025	07/11/2025
Marianas Public Land Trust	09/30/2023	10/21/2024	10/30/2024
Northern Marianas College	09/30/2024	06/27/2025	07/07/2025

ETHICS PRESENTATIONS 7

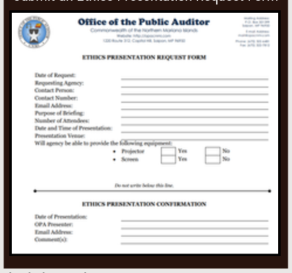
OPA conducted seven (7) ethics presentations to 279 public employees from various government agencies to educate and raise awareness of the Government Ethics Code Act, covering topics related to conflicts of interest, gifts and gratuities, political activities, and financial disclosures.

Integrity starts with awareness. OPA thanks and commends the following entities for their attendance and active participation during the presentations:

- Commonwealth Healthcare Corporation
- Commonwealth Medicaid Agency
- Commonwealth Zoning Office
- Department of Commerce
- Department of Community and Cultural Affairs
- Department of Labor
- Department of Lands and Natural Resources
- Department of Public Lands
- Department of Public Safety
- Department of Public Works
- Northern Marianas Housing Corporation
- NMI Judiciary
- Office of the Governor, Office of the Special Assistant for Administration
- Office of Personnel Management
- Rota Casino Gaming Commission

Want an Ethics Presentation?

Submit an Ethics Presentation Request Form



Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

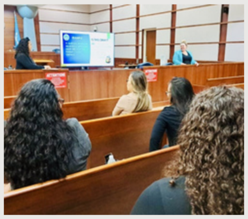
ETHICS PRESENTATION REQUEST FORM

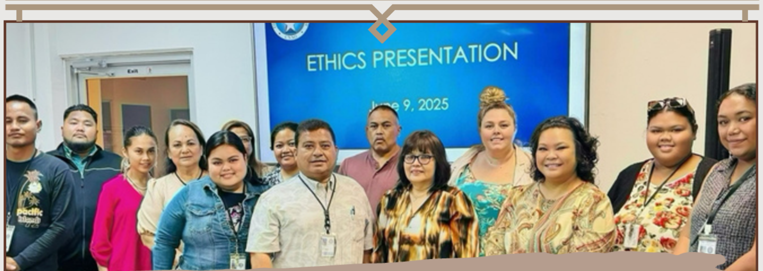
Date of Request:
Requesting Agency:
Contact Person:
Contact Number:
Email Address:
Purpose of Briefing:
Number of Attendees:
Date and Time of Presentation:
Presentation Venue:
Will agency be able to provide the following equipment:
- Projector ☐ Yes ☐ No
- Screen ☐ Yes ☐ No

Do not write below this line.

ETHICS PRESENTATION CONFIRMATION

Date of Presentation:
OPA Presenter:
Email Address:
Comment(s):





INTEGRITY STARTS WITH AWARENESS

ADVISORY OPINIONS 5

OPA provided advisory opinions on real or hypothetical scenarios under the Government Ethics Code Act upon request.

- **2025-01** Can a public official attend an event hosted outside the Commonwealth and paid for by a foreign government?
- **2025-02** Can a government employee volunteer for a not-for-profit organization?
- **2025-03** Can a government agency procure necessary items from an employee's private business?
- **2025-04** The subject matter concerns a criminal case and the roles of government agencies in connection with the case.
- **2025-05** Should a recusal occur due to conflict of interest in two specific procurement scenarios?

COMPLAINTS / TIPS 78

SAIPAN	ROTA	TINIAN
62	13	3

18 OPA has 18 cases classified as either active, in the intake process, or in the preliminary investigation phase.

45 OPA closed 45 complaints that were either unfounded, unsubstantiated, or outside of OPA's purview.

15 OPA referred 15 cases to the appropriate agencies for further action.

8 Government Agency for Action

1 Joint & Taskforce Investigations

- Office of the Attorney General, Investigative Division
- Federal Bureau of Investigation
- Internal Revenue Service, Criminal Division
- U.S. Department of the Interior, Office of the Inspector General

CHARGES/INDICTMENTS 3

2 LOCAL CASES

Charges Filed
- Misappropriation of Public Funds
- Misconduct in Public Office
- Possession or Removal of Government Property
- Theft

1 FEDERAL CASE

Charges Filed
- Conspiracy to Commit an Offense Against the United States
- Theft Concerning Programs Receiving Federal Funds
- Money Laundering Conspiracy

(670) 235-3937 HOT LINE *OR* SCAN HERE

OUR FINANCES *optimizing cost, maximizing value...*

OPA continues to provide its mandated services while proactively implementing cost-reduction strategies through effective resource management and careful expense monitoring. Additionally, OPA's staffing levels have decreased from 12 to 10 personnel during the fiscal year. These factors, including the uncertainty in funding, have collectively resulted in OPA's expenditure being kept at a minimum or below budget for the past fiscal year.

BUDGET VS. ACTUAL

DESCRIPTION	BUDGET	ACTUAL[1]	UNDER BUDGET
Personnel Costs	$ 1,265,788	$ 825, 334	$ 440,454
Professional Services	127,500	10,656	116,844
Office Expenses	67,490	57,324	10,166
Rentals	13,100	7,802	5,298
Travel	39,860	5,827	34,033
Personnel Training Costs	91,566	200	91,366
Utilities	20,000	18,244	1,756
Supplies	26,500	12,710	13,790
Other	82,200	62,162	20,038
Total:	**$ 1,734,004**	**$ 1,000,259**	**$ 733,745**

1 *Actual expenses reported by the Department of Finance as of October 28, 2025.*

Public Auditor Fee

1 CMC § 7831

a 1% of all amounts appropriated by Commonwealth law for all government agencies' operations and activities are to be withheld for OPA.

b Executive directors of all public corporations shall pay to the Public Auditor 1% of its total operations budget from sources other than legislative appropriations.

OPA REVENUE

During the fiscal year, OPA's revenue amounted to $1,520,143, comprising $859,178 from the General Fund and $660,965 from autonomous agencies.

TECHNICAL ASSISTANCE GRANT

In June 2023, OPA was awarded a Technical Assistance Grant (TAP) in the amount of $196,717 from the U.S. Department of the Interior, Office of Interior Affairs. The grant supports three key initiatives: Personnel Training and Leadership Development, Information Technology Enhancement, and Investigative Equipment and Supplies. During Fiscal Year 2025, TAP grant funds were utilized to support personnel training costs and the subscription for OPA's case management system. The table below provides an overview of OPA's expenditure for the past fiscal years.

DESCRIPTION	BUDGET	2025	2024	2023	CUMULATIVE
Professional Services	$ 12,500	$ -	$ -	$ -	$ -
Repair & Maintenance	3,050	-	2,948	-	2,948
Supplies	10,000	-	-	-	-
Dues & Subscription	42,900	8,600	32,150	-	40,750
Personnel Training Costs	120,267	26,886	27,150	33,734	87,770
Technology Equipment	3,950	-	3,950	-	3,950
Rental - Others	4,050	4,050	-	-	4,050
Total:	**$ 196.717**	**$ 39,536**	**$ 66,198**	**$ 33,734**	**$ 139,468**

"Stewarding public funds with transparency, purpose, and accountability."

Cumulatively, OPA expended about 71% of its TAP Grant.

OUR OUTLOOK & CHALLENGES *navigating ahead...*

INITIATIVES

- Develop a Human Resource Management Strategy and Operational Plan.
- Update Personnel Policies and Regulations.
- Update Audit Guide to reflect "Yellow Book" updates.
- Work with the Single Audit Committee to meet financial and single audit reporting deadlines and address audit findings and questioned costs.
- Work with the CNMI Legislature to strengthen and maintain OPA's funding source and independence.
- Continue outreach opportunities across all CNMI government agencies, departments, and programs.
- Develop, implement, and monitor strategic plan deliverables.
- Continue collaboration with other OPA Investigation Offices in the Pacific Region to develop an Investigation Peer Review System.
- Increase outreach on Rota and Tinian.
- Continue collaboration with federal and relevant US Office of Inspector General counterparts to combat fraud, waste, and abuse of federal funds.
- Collaborate with the Pacific Association of Supreme Audit Institutions (PASAI) on the development of investigative training for the Northern SAI's.

CHALLENGES

- Appointment of a Public Auditor.
- Human resource constraints.
- Recruitment and retention of staff.
- Technological challenges.
- Increased workload and oversight responsibilities with limited staff.
- Collection of OPA's one percent from the autonomous agencies.
- Legislative initiatives limiting OPA's funding sources.

STRENGTHENING CAPACITY, EMPOWERING PERFORMANCE.

OPA remains dedicated to enhancing its capabilities and remains vigilant in adhering to professional standards that require its staff to engage in continuous professional education. Furthermore, OPA is committed to raising awareness and providing training for government employees regarding the importance of fostering cultures of accountability within their respective organizations.

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS (ACFE), 36TH ANNUAL CONFERENCE, NASHVILLE

The ACFE conference provided a comprehensive array of anti-fraud resources and training sessions to individuals dedicated to the detection, prevention, and investigation of fraud and corruption. OPA sent two of its staff members who hold the Certified Fraud Examiner designation to engage in this event.

ASSOCIATION OF INSPECTORS GENERAL (AIG), NEW ORLEANS

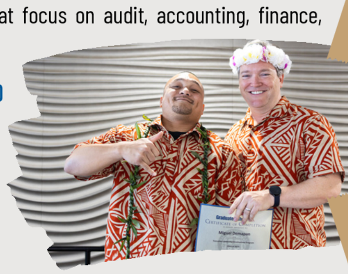
The AIG conference offered a variety of training sessions tailored for investigators and oversight professionals. This conference provided a platform aimed at enhancing the understanding of the various challenges encountered by professionals in their respective roles. OPA sent three of its investigators to participate in this event.

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS (APIPA), 36TH ANNUAL CONFERENCE, SAIPAN

OPA successfully hosted the 36th Annual APIPA Conference on Saipan, attracting over 330 participants from across the Pacific region. The conference provided participants with opportunities to engage in interactive sessions that focus on audit, accounting, finance, ethics, investigations, and emerging issues.

EXECUTIVE LEADERSHIP DEVELOPMENT PROGRAM (ELDP), HYBRID

One audit staff member participated and graduated from the ELDP program. The program focused on building its participants' leadership skills and strategies essential for addressing the socio-economic challenges faced by island governments.



GRADUATE SCHOOL USA, PACIFIC ISLANDS TRAINING INITIATIVE (PITI-VITI) WITH DRUMMOND KAHN, SAIPAN

OPA, in collaboration with the Graduate School USA, provided a series of training sessions that addressed various critical topics, including contract and procurement fraud, the implementation of audit resolutions, clear writing, critical thinking, quick response auditing, and the articulation of cases for fraud prosecution. OPA extended invitations to chief financial officers, internal auditors, and personnel involved in accounting and procurement functions from the Department of Finance and autonomous agencies to engage in sessions that were pertinent to their specific roles and responsibilities.

PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS (PASAI), VIRTUAL

PASAI convened several virtual workshops focusing on Audit Planning, Compliance Audit, Data Analytics, Ethics, and Internal Auditing. OPA's audit staff participated in these sessions, which were designed to enhance the quality of public sector auditing while upholding the highest standards of integrity and accountability.