



OFFICE OF THE PUBLIC AUDITOR

CITIZEN-CENTRIC REPORT

FISCAL YEAR 2026



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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 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

INVESTIGATION DIVISION

* Edward Cabrera, CIGI

* Juan M. Santos

* Josue Genesis Cruz

Nikonia G. Tudela, CFE, CIGI, CECFE

Lianna P. Quitugua

Daniel K. Kaipat

*Former employees who contributed to OPA's success in FY 2026.

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.

FY 2026 HIGHLIGHTS

- Completed four (4) strategic plan deliverables. OPA developed and implemented:
 - Communication Plan and Policy;
 - Standard Operating Procedures for Employee Performance Evaluation;
 - Standard Operating Procedures for Recording, Monitoring, and Updating OPA's legislative Mandates, Professional Standards, and Best Practices; and
 - Communication Feedback System and Evaluation.
- Drafted a Human Resource Management Strategy and Operational Plan.
- Performed oversight responsibilities to ensure the completion of the CNMI Government's and autonomous agencies' audit.
- Three local and one federal case originating from an OPA investigation were successfully referred and accepted by local and federal prosecuting partners.
- One local and one federal case originating from an OPA investigation and referred during the prior fiscal year had successful outcomes. See page 3 for details.
- Conducted seven (7) presentations on the Government Ethics Code Act to 220 government employees.
- Provided a virtual presentation at the 27th Pacific Association of Supreme Audit Institutions Congress session on "Promoting Inclusive and Transparent Governance-Engaging Meaningfully with Communities, Citizens, and Others," hosted by the Department of Audit, Republic of Nauru.
- Assessed damages to OPA facilities and recovery efforts with FEMA post-Typhoon Sinlaku.
- Participated in the 37th annual conference of the Association of Pacific Islands Public Auditors.
- Improved and launched OPA's official website.

Visit Us!



☎ (670) 322-6481/2

☎ (670) 235-3937

✉ mail@opacnmi.com

🌐 www.opa.cnmi.gov

📍 1220 Route 312

Capitol Hill, Saipan

Mother and Daughter Sentenced to Federal Prison For Defrauding the CNMI Public School System

"This sentencing represents the culmination of a significant effort by a dedicated team of exceptional investigators. I am particularly proud that U.S. federal agencies conducted this investigation in partnership with the CNMI Office of the Public Auditor," said David A. House, Special Agent in Charge for the Department of Interior Inspector General, Program Fraud Unit. "This collaboration underscores the strength of our partnership and our shared commitment to ensuring that funds intended for the schoolchildren of the CNMI are used appropriately, and that anyone who misuses those funds is held fully accountable, regardless of their location."

Source: U.S. Attorney's Office, Districts of Guam & the Northern Mariana Islands, Press Release, dated May 7, 2026.

OUR ACTIVITIES at a glimpse...

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REPORTS

5

- CNMI's Implementation of Audit & Inspection Recommendations (OPA Report Nos. 26-01 & 26-03)
- Flash Report: Status of Audits
- Audit of the Citizen-Centric Program (OPA Report No. 26-02)
- Audit of the Law Enforcement Assistance Funds (OPA Report No. 26-04)

AUDIT RECOMMENDATIONS

30

OPA tracked a total of 30 audit and inspection recommendations; 3 were resolved, and 27 remain outstanding as of June 30, 2026.

FINANCIAL & SINGLE AUDIT

17

During the fiscal year, OPA published seventeen (17) 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 OF THE NORTHERN MARIANA ISLANDS	2022	10/15/2025	10/16/2025
NORTHERN MARIANAS HOUSING CORPORATION	2021	10/07/2025	10/28/2025
COMMONWEALTH UTILITIES CORPORATION	2023	10/07/2025	11/13/2025
MARIANAS PUBLIC LAND TRUST	2024	11/20/2025	11/21/2025
COMMONWEALTH ECONOMIC DEVELOPMENT AUTHORITY	2022	11/26/2025	12/11/2025
MARIANAS VISITORS AUTHORITY	2023	01/16/2026	01/28/2026
COMMONWEALTH HEALTHCARE CORPORATION	2020	03/06/2026	03/10/2026
COMMONWEALTH ECONOMIC DEVELOPMENT AUTHORITY	2023	03/06/2026	03/25/2026
COMMONWEALTH UTILITIES CORPORATION	2024	04/02/2026	05/22/2026
COMMONWEALTH PORTS AUTHORITY	2024	06/02/2026	06/03/2026
PUBLIC SCHOOL SYSTEM	2023	06/25/2026	06/26/2026
NORTHERN MARIANAS COLLEGE	2025	06/22/2026	06/30/2026
COMMONWEALTH ECONOMIC DEVELOPMENT AUTHORITY	2024	06/30/2026	07/15/2026
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS	2023	07/17/2026	07/20/2026
MARIANAS PUBLIC LAND TRUST	2025	08/07/2026	08/10/2026
MARIANAS VISITORS AUTHORITY	2024	07/15/2026	08/17/2026
NORTHERN MARIANAS TECHNICAL INSTITUTE	2022	07/31/2026	08/27/2026

ETHICS PRESENTATIONS

7

OPA conducted seven (7) ethics presentations to 220 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:

- CNMI Council on Developmental Disabilities
- CNMI Homeland Security & Emergency Management
- CNMI State Board of Education
- Commonwealth Healthcare Corporation (CHCC)
- CHCC, Public Health Services
- Commonwealth Office of Transit Authority
- NMI Judiciary

Want an Ethics Presentation?

Submit an Ethics Presentation Request Form

Office of the Public Auditor
Department of Government Administration
100 RAINY VILLAGE DRIVE, SUITE 100, SAIPAN, CNMI

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
• Laptop	Yes	No
• Microphone	Yes	No
• TV or Monitor	Yes	No

Do not write below this line.

ETHICS PRESENTATION CONFIRMATION

Date of Presentation: _____
OPA Presenter: _____
Email Address: _____
Comments: _____



INTEGRITY STARTS WITH AWARENESS

ADVISORY OPINIONS

1

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

2026-01

The subject matter concerns the legal effect of a human resources determination made within a Commonwealth Government entity.

307

STATEMENTS OF FINANCIAL INTEREST

On February 4, 2026, the Department of Finance certified a list of 307 individuals required to file a Statement of Financial Interest (SFI), and OPA notified all persons required to file.

SFI DUE DATES

- Due: May 1st
- Due Without Penalty: May 31st
- Due With Penalty: After May 31st

PENALTY: \$10 per day

227 Filed By May 1st, 2026

26 Filed After May 31st, 2026

54 Did Not File

59

COMPLAINTS / TIPS



17

OPA has 17 cases classified as either active, in the intake process, or in the preliminary investigation phase.

33

OPA closed 33 complaints that were either unfounded, unsubstantiated, or outside of OPA's purview.

9

OPA referred 9 cases to the appropriate agencies for further action.

5

Referral to Local Agencies

3

Referrals to the Office of the Attorney General

1

Referral to Federal Agencies

FROM REFERRAL TO RESOLUTION

The following summarizes the outcomes of cases OPA referred to local and federal agencies during FY 2025, with results and updates received in FY 2026. These outcomes reflect the progress of referred cases and OPA's continued commitment to accountability and public integrity.

LOCAL CASE

Fighting Corruption: OPA investigated improper lump-sum annual leave payouts to several former and current employees of the Office of the Mayor of Saipan. As a result of OPA's investigation and prosecution by the CNMI Attorney General's Office, three of the four individuals involved entered into a civil compromise agreement and collectively settled the matter for **\$30,000**. These settlements mark a significant step toward accountability and resolution.

FEDERAL CASE

Partnerships For A Cause: A conflict-of-interest complaint submitted through the OPA website triggered an investigation that uncovered a money-laundering and conspiracy scheme involving a former CNMI Public School System employee and her mother. OPA, working closely with federal partners—including the US Attorney's Office, FBI, IRS, and DOJ Inspector General—conducted the investigations that culminated in a plea agreement in federal court. As a result of these collaborative efforts, both individuals pleaded guilty to conspiracy and money laundering charges. The Court ordered **imprisonment, restitution of \$548,788, and the forfeiture of two properties** in the Philippines. This case highlights OPA's dedication to safeguarding public resources, fostering interagency cooperation, and upholding accountability.



OR

SCAN ME



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 10 to 8 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/(OVER) BUDGET
Personnel Costs	\$ 1,328,415	\$ 716,139	\$ 612,276
Professional Services	73,000	11,003	6,1,997
Office Expenses	61,480	52,057	9,423
Rentals	15,900	6,948	8,952
Travel	38,300	6,200	32,100
Personnel Training Costs	95,213	2,839	92,374
Utilities	23,000	13,068	9,932
Supplies	21,500	22,337	(837)
Other	95,100	56,362	38,738
Total:	\$ 1,751,908	\$ 886,954	\$ 864,954

¹ Actual expenses reported by the Department of Finance as of October 27, 2026.

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 2026, 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	2026	2025	2024	2023	CUMULATIVE
Professional Services	\$ 12,500	\$ 10,617	\$ -	\$ -	\$ -	\$ 10,617
Repair & Maintenance	3,050	-	-	2,948	-	2,948
Supplies	10,000	-	-	-	-	-
Dues & Subscription	42,900	2,150	8,600	32,150	-	42,900
Personnel Training Costs	120,267	10,750	26,886	27,150	33,734	98,520
Technology Equipment	3,950	-	-	3,950	-	3,950
Rental - Others	4,050	-	4,050	-	-	4,050
Total:	\$ 196,717	\$ 23,517	\$ 39,536	\$ 66,198	\$ 33,734	\$ 162,985

Cumulatively, OPA expended about 83% of its TAP Grant.



Public Auditor Fee

1 CMC § 7831

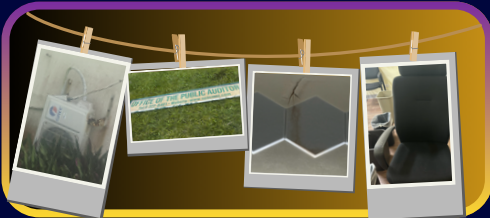
a 1% of all amounts appropriated by Commonwealth law for all government agencies' operations and activities are to be withheld for OPA.

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 actual revenue recorded amounted to \$848,067, comprising of \$816,160 from the General Fund and \$31,907 from autonomous agencies.

ASSESSING THE FINANCIAL IMPACT OF TYPHOON SINLAKU



“ Stewarding public funds with transparency, purpose, and accountability. ”

PACIFIC ISLANDS PUBLIC AUDITORS



Advancing Transparency and Accountability Across the Pacific

OUR OUTLOOK & CHALLENGES

navigating ahead... 

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INITIATIVES

- Approve and implement OPA's Human Resource Management Strategy and Operational Plan.
- Prepare for OPA's upcoming APIPA Peer Review.
- Increase outreach on Rota and Tinian.
- Continue to:
 - Update OPA's Personnel Policies and Regulations.
 - Update OPA's 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.
 - Conduct outreach opportunities across all CNMI government agencies, departments, and programs.
 - Develop, implement, and monitor strategic plan deliverables.
 - Collaborate 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 Supreme Audit Institutions.

Limited resources may present challenges, but they do not diminish our responsibility to serve.

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.
- Decrease in funding resulting in the implementation of cost-cutting and austerity measures.
- Restoration and repair of typhoon damages with little to no funding.



STRENGTHENING PROFESSIONAL CAPACITY & PROMOTING ACCOUNTABILITY

OPA remains dedicated to enhancing its capabilities and upholding professional standards that require continuous professional education. Although competing priorities and recovery efforts following Typhoon Sinlaku and Typhoon Bavi prevented OPA staff from participating in some conferences and training opportunities, OPA continues to recognize and highlight the valuable contributions of professional organizations of which it is a member, or training and leadership development providers. OPA remains committed to strengthening its professional competencies and promoting awareness and training among government employees on the importance of fostering a culture of accountability within their respective organizations.

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS (ACFE)

The ACFE conference provides a comprehensive array of anti-fraud resources and training sessions to individuals dedicated to the detection, prevention, and investigation of fraud and corruption.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS (AGA)

The AGA connects and empowers government finance professionals and provides learning opportunities to advance sound financial practices, accountability, transparency, and excellence in government.

ASSOCIATION OF INSPECTORS GENERAL (AIG)

The AIG conference offers a variety of training sessions tailored for investigators and oversight professionals. The conference provides a platform to enhance understanding of the challenges professionals face in their roles.

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS (APIPA)

The APIPA's annual training conference is supported by a collaboration of the Graduate School USA, the Office of Insular Affairs, U.S. Department of the Interior, and the Insular Areas Public Auditors. This annual training conference brings together all insular Principals and auditing professionals for face-to-face sessions to share best practices for promoting effective, efficient operations. The National Office of the Public Auditor in Pohnpei hosted the 37th Annual APIPA Conference this year. OPA sent three staff members to participate and earn at least 40 continuing professional education credits.

NATIONAL STATE AUDITORS ASSOCIATION (NSAA)

The NSAA provides state auditors with opportunities to freely exchange information and ideas to promote accountability, transparency, and professional audit standards.

NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS, AND TREASURERS (NASACT)

The NASACT is the premier organization that unites state auditors, state comptrollers, and state treasurers to address government financial management issues cooperatively. This conference allows participants to network and hear industry leaders speak on current and emerging issues.

PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS (PASAI)

PASAI convened several virtual and in-person workshops on audit planning, ethics, investigations, performance audits, stakeholder engagement, strategic planning and management, and audit quality management systems. OPA's audit and investigation staff participated in these sessions, which were designed to enhance the quality of public sector auditing and investigations while upholding the highest standards of integrity and accountability.

