



# Northern Marianas College

P.O. Box 501250 • Saipan, MP 96950 U.S.A. • Phone: (670) 234-5498  
 Fax: (670) 234-0759 • Web Site: www.marianas.edu

## **EXECUTIVE SUMMARY OF AUDITOR'S RESULTS**

### **NMC'S FY 2015 AUDITED FINANCIAL STATEMENTS AND REPORT ON INTERNAL CONTROL AND COMPLIANCE**

<b>FINANCIAL STATEMENTS</b>	
Type of auditor's opinion issued:	Unmodified (clean opinion)
Internal control over financial reporting:	
<ul style="list-style-type: none"> <li>Material weakness(es) identified?</li> </ul>	No
<ul style="list-style-type: none"> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses</li> </ul>	None reported
Noncompliance material to financial statements noted?	No
Financial statement findings	No findings reported

<b>INTERNAL CONTROL AND COMPLIANCE</b>	
Internal control over major programs:	
<ul style="list-style-type: none"> <li>Material weakness(es) identified?</li> </ul>	No
<ul style="list-style-type: none"> <li>Significant deficiency(ies) identified that are not considered to be material weaknesses?</li> </ul>	None reported
Type of auditor's opinion issued on compliance for major federal programs:	Unmodified (clean opinion)
Any audit findings disclosed that are required to be reported in accordance with section 510 (c) of Circular A-133	No (see table summary below)

<b>SUMMARY OF FINDINGS AND QUESTIONED COSTS</b>		
FEDERAL AWARDS FINDINGS	QUESTIONED COSTS	STATUS
None	\$0	

<b>SCHEDULE OF PRIOR YEAR (FY 2014) AUDIT FINDINGS</b>	
FINANCIAL STATEMENT FINDINGS	None
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS	Total of 4 findings \$0 in questioned costs All findings have been resolved.