

STANDING COMMITTEE REPORT NO. 19-11

RE: C.R. NO. 19-24/W&M

SUBJECT: NOMINATION OF MS. SIHNA LAWRENCE TO BE THE SECRETARY  
OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION

JULY 13, 2015

The Honorable Wesley W. Simina  
Speaker, Nineteenth Congress  
Federated States of Micronesia  
First Special Session, 2015

Dear Mr. Speaker:

Your Committee on Ways & Means, to which was referred  
Congressional Resolution 19-24, entitled:

"A RESOLUTION TO CONFIRM THE APPOINTMENT OF MS. SINHA N.  
LAWRENCE TO SERVE AS THE SECRETARY OF THE DEPARTMENT OF  
FINANCE AND ADMINISTRATION OF THE NATIONAL GOVERNMENT OF  
THE FEDERATED STATES OF MICRONESIA.",

begs leave to report as follows:

The intent and purpose of this resolution is expressed in its  
title.

Ms. Sihna Lawrence has been nominated by the President of the  
Federated States of Micronesia to be the Secretary of the  
Department of Finance and Administration (Finance). Article X,  
section 2(d) of the Constitution of the Federated States of  
Micronesia and title 2, section 207 of the Code of the Federated  
States of Micronesia (Annotated), states this nomination is  
subject to the advice and consent of the Congress of the  
Federated States of Micronesia.

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Presidential Communication number 19-26, which accompanied C.R. No. 19-24, states that Ms. Lawrence has had over 38 years of professional work experience in the field of finance. Your Committee notes that as stated in P.C. No. 19-26, Ms. Lawrence spent the past 14 years as the Chief Financial Officer of the FSM Development Bank and prior to that position she worked 19 years for the National Government in the Department of Finance.

Your Committee on Ways and Means has reviewed C.R. No. 19-24 and P.C. No. 19-26 and concluded that Ms. Lawrence has outstanding credentials, which qualify her for this appointment.

*Public Hearing I*

Your Committee held a public hearing on the nomination of Ms. Lawrence on May 29, 2015. In attendance at the Public Hearing in addition to the members of the Ways and Means Committee was the nominee, Ms. Sihna Lawrence, the Chief of Staff for the Executive Branch, a representative for the Department of Finance and Administration, a representative for SBOC, and members of the general public.

Chairman Figir welcomed the attendees and opened the meeting up by turning the floor over to Ms. Lawrence for opening remarks. Ms. Lawrence also thanked the attendees before stating that she had worked for the Government in the past and enjoyed the experience.

Next the Chief of Staff for the Executive was invited to give his comments. He stated that Ms. Lawrence's track record in serving the Government in her area of expertise is well known. He stated that the speed at which the nominee was chosen should be indication enough about the Executive's confidence in her ability to carry out the duties of the Secretary of Finance. The Chief of Staff went on to state, regarding her fitness to preform the work of the Secretary of Finance, that it is no surprise that the FSM Development Bank (FSMDB) has retained her employment for so long as she is highly capable. Finally, he urged the Committee to give favorable consideration to the nominee.

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Ms. Anna Mendiola, Chief Executive Officer of the FSMDB, echoed the Chief of Staff's comments and gave her support to Ms. Lawrence. She stated that the position of Secretary of Finance and Administration would be a great opportunity for Ms. Lawrence. Ms. Mendiola further said that while it will be difficult to find a replacement for Ms. Lawrence, she nevertheless supports and encourages the confirmation of the nominee.

There was a general discussion amongst several committee members stating their support for Ms. Lawrence and they have known her for many years.

Floor Leader, the Honorable Florencio Harper, next questioned the nominee regarding her former employment. He asked when was the last time that Ms. Lawrence had worked for the National Government; if she had ever resigned from any position to prevent being fired; if she was ever Acting Secretary of Finance and if so for how long; and if when working in Chuuk, she was ever forced or pressured to sign a check?

Ms. Lawrence stated that she last worked for the National Government on August 25, 1999 and that she left to do consulting work for the States. She said that she has never resigned in order to avoid being fired. She stated that she was designated on several occasions to be the Acting Secretary of Finance but only for the time period when the Secretary of Finance was away and unavailable. Finally, she clarified that as a consultant in Chuuk she was not responsible for signing checks, therefore there never arose an occasion where she was forced or pressured to sign a check.

Senator Bonsiano Nethon stated that he has known Ms. Lawrence for a long time and commended her service to the Nation. He asked the nominee when and where she started work for the State and National Governments.

Ms. Lawrence stated that she began working for the State Government of Pohnpei in 1978 in the Department of Finance. She stated that she worked there for two years before moving to the National Government in 1980.

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Floor Leader asked the nominee to name two accomplishments she was most proud of while working for the National Government.

Ms. Lawrence stated that her first accomplishment was when she was working for the National Government she was asked to assist in clearing 12.6 million dollars of unallowable expenses that the FSM had accrued. The Executive was worried that this amount may affect the negotiation of the Second Compact and asked the Department of Finance for assistance.

Ms. Lawrence was given this task on a Monday and the deadline to submit her work to the auditors was Thursday at 3 p.m. She testified that she worked day and night and was able to meet the deadline and prepare all the documents with a cover memo. She stated that when they received the auditor's findings, over 11 million dollars was settled.

Secondly, Ms. Lawrence noted that while working for the National Government she, with the help of her staff, always provided the President's Office with unaudited financial statements by January 1<sup>st</sup> every year as required by law. She was proud of this achievement, as it required her office to work long hours over the holiday season to prepare the statements. She stated that her office never deviated from the January 1<sup>st</sup> deadline regardless of outside obligations.

Chairman Figir added that Ms. Lawrence had 3 accomplishments to be proud of, the third being the requirement that Congress submit travel vouchers on time.

Next Ihlen Joseph, a former supervisor and current employee under the nominee, gave testimony in support of the nominee. He stated that Ms. Lawrence was the best person for the job of Secretary of Finance and Administration because she could advise the President and the Speaker when something is against the law and would have the integrity to not permit the law to be broken.

Chairman Figir thanked the attendees again for their comments on the quality of the nominee. He then asked Ms. Lawrence if she could flag some problems that she would address if confirmed.

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Ms. Lawrence stated that she did not know what problems to expect but if she is confirmed she will try her best to address any shortcomings.

Chairman Figir stated that listening to the witnesses testify in support of her that she is a perfect technical person and asked how she would be as a supervisor.

Ms. Lawrence stated that it is important to work with division heads and to listen to outside advice as well to seek the truth. She stated that it is important to comply with all laws and regulations and to make sure the division heads are in compliance.

Chairman Figir next asked the nominee on her thoughts regarding tax reform. Ms. Lawrence stated that she was not familiar with the new tax reform and therefore unable to comment.

Chairman Figir requested the nominee to provide her vision on how to enlarge the revenues for the Nation. Ms. Lawrence stated that she would strengthen the revenue offices, preform audits, and ensure that all businesses are filing taxes.

Chairman Figir asked if the nominee was familiar with the current tax collection of the four States. After Ms. Lawrence stated she was not, the Chairman pointed out that tax collection has been an issue in the past and continues to be now and he further asked how she plans on strengthening tax collection.

Ms. Lawrence stated that she would strengthen the tax collection and audit businesses but as to the particulars involved she would need to review the current organization before providing an analysis.

Senator Urusemal asked the nominee for a specific example as to how and what type of improvements could be made to tax collection in general to strengthen collection.

Ms. Lawrence stated that she would ensure that the revenue employees do their job effectively, she would have all

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businesses file taxes, and she would audit those with questionable filings.

Chairman Figir noted that recently the accuracy of the revenue projections have become an issue. He asked the nominee if the President told her not to report figures to Congress, would she comply with that request.

Ms. Lawrence stated that she would not listen to officials if they wanted to hide money but instead give the best estimate possible. She further clarified that she would be bound to comply with the law and not to listen to her boss if the advice was contrary.

There was some discussion involving the revenue tracking system and who is ultimately responsible for calculating the revenue projections during the nominee's time working for the National Government. There was some further inquires involving under or over projecting the revenue during Ms. Lawrence's previous employment with the Department of Finance and Administration and she stated that she was not aware of any instances of this happening.

Chairman Figir asked the nominee how she envisioned merging the Budget Office with Finance if the President so choses. He followed up with a question regarding her preference in moving personnel.

Ms. Lawrence stated that the transition would result in her taking on more responsibility but other than that she had no comment. She stated that she has no preference regarding personnel. Furthermore she stated that before restricting the divisions within the Department she would need to meet with them first.

Chairman Figir asked if the nominee has worked with the Office of Insular Affairs (OIA) recently and if she has been in contact with them.

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Ms. Lawrence stated that she does not currently deal with OIA in her work at the FSM Development Bank but she has a good relationship with them.

Chairman Figir had to leave the hearing early to keep a prior appointment and the hearing concluded shortly thereafter with general appreciation expressed to all those who participated as witnesses and to the Committee Members for their questions.

*Comments from the States*

Your Committee sent identical letters to the Governors and Speaker's of the Legislature of all four States to solicit comments on the nominee. Your Committee has received comments from the Governor of Chuuk, the Speaker of the Pohnpei Legislature, the Speaker of the Kosrae Legislature, and the Governor of Yap.

The Honorable Johnson S. Elimo, Governor of the State of Chuuk, in his letter stated that he consulted with his staff and others who have worked with the nominee. After conducting his research, Governor Elimo provided his unabated endorsement of the nominee stating, "Ms. Lawrence commands both the professional know how and personal savvy to carry out the elaborate duties and responsibilities of the office."

The Honorable Fernando Scaliem, Speaker of the Eighth Pohnpei Legislature, provided a detailed letter highlighting the accomplishments of the nominee. Speaker Scaliem commended her professional growth over the years from her beginnings in finance at the Pohnpei State Government through to her time at the FSM Development Bank. He stated, "for almost four decades of public service, Ms. Lawrence has served our people well."

Speaker Scaliem noted that her time at the FSM Development Bank provided her with a "deep understanding of the financial challenges of the private sector which she has gained from a decade and a half of service as the Chief Executive Officer..." He went on to point out that Compact decrements will increase over the coming years and Ms. Lawrence has the unique mix of private sector and public sector experience to ensure reliable

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tax revenues for the States. He concluded his letter stating that confirming Ms. Lawrence as Secretary of Finance and Administration would "be of benefit to all of us."

The Honorable Tulensa W. Palik, Speaker of the Eleventh Kosrae State Legislature, stated in his letter that he spoke with the nominee and raised several state and national financial issues with her. Speaker Palik remarked that after speaking with Ms. Lawrence he was given the impression that "she is well-versed with the financial system of both the State and National government...." He went on to give his endorsement of the nominee stating "I have great confidence that our national financial system will be in good hands if the nominee is given the helm of this robust department."

The Honorable Tony Ganngiyan, Governor of the State of Yap, responded by thanking your Committee for extending the opportunity to reply but stated that he and his office is unfamiliar with the nominee. Governor Ganngiyan stated that he trusts the President's selection and added "regardless, whoever the nominee maybe, it is imperative that he or she be an open-minded individual, a team player, and someone who could work with all stakeholders even-handedly."

### *Public Hearing II*

On July 8, 2015, your Committee held a second hearing with Ms. Lawrence. Your Committee in doing its due diligence felt that a follow-up hearing was necessary to clarify any outstanding questions or concerns.

Chairman Figir opened the meeting by greeting all the guests and witnesses. He explained the purpose of this hearing was to address any outstanding concerns and to allow the nominee to clarify and elaborate on questions asked in the May hearing. He yielded the floor to the nominee for any opening remarks.

Ms. Lawrence thanked the Committee for allowing her an opportunity to come back to address issues raised previously. She stated that she would only give honest answers that are will be achievable in practice.



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Chairman yielded the floor to the representative from the President's Office for additional comments. The representative from the President's Office stated that he speaks in support of the nominee based on her background, education and work experience. He requested that the Committee expedite the confirmation process reminding your Committee that if not acted on this session the nomination will lapse.

Senator Panuelo welcomed the nominee back and enunciated that the position of Secretary of Finance and Administration is crucial. He stated that in addition to the hearings, your Committee should also be mindful of background conversations with the Executive.

After brief questioning by Senator Urusemel directed at the representative from the President's Office regarding the selection process, qualifications of candidates, and the number of candidates evaluated, the nominee was given the opportunity to clarify her answers on some issues from the May hearing.

Ms. Lawrence began by listing two questions that she would begin with, one being the URA and the other an explanation of how to strengthen collection procedures. She stated that the URA law may have been unsuccessful due to the States misunderstanding its purpose.

The nominee went on to address her second question regarding strengthening tax collection. She said she would meet with revenue and collection to review procedures in place, if there are procedures. If based on the meeting, it is clear that there are not procedures then she would work with these offices to set up procedures. She stated that it is best to enforce existing laws and suggest improvements to policy if necessary.

Ms. Lawrence next addressed a question posed to her regarding the collection of taxes from common business owners compared to collection from highly placed people in the community. She stated that tax collection does not discriminate. She stated that she aspires to have an efficient tax collection system and

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audit system in place. She laid out the procedure to collect taxes from non-reporting/under-reporting businesses.

Senator Urusemal next asked if the nominee had ever held a position as a supervisor of a department (besides an Acting position) at the State or National level.

The nominee explained that she has been the head of a division and it is the same as being the head of a department in terms of the skills needed to manage.

Senator Urusemal next questioned the nominee regarding the purchase of equipment or vehicles with funds from member's representation funds. He asked for clarification as to who has ownership of those assets.

Ms. Lawrence stated that when she was with the National Government she had read many memos regarding the use of members representation fund. She stated that if the vehicle or equipment was purchased with money from the representation fund then it is property of the FSM Government. She went on to state that it is often difficult to trace the source of the funds but if they are from the representation fund then it is clear that any property purchased belongs to the FSM Government.

Senator Urusemal asked the nominee for any recommendations to improve procedures regarding vouchers and trip authorization (TA) advances.

Ms. Lawrence stated that when she was with the Department of Finance previously, they accepted copies of documents in lieu of the original to expedite the process. She stated that members still needed to mail in the original copies which would be attached it to the reconciliation. She also recalled that TA's had to be filed within 10 days after returning.

Senator Panuelo next raised an issue regarding equal enforcement of tax laws for the private sector and government employees/departments. He stated that private sector violators should not receive any harsher penalties than government officials who violate of the law.

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Chairman Figir concurred with the statements from Senator Panuelo and added that the law should apply equally to everybody. He went on to state that often times the tax collection problems are addressed only when applied to the private sector, but the private sector is the backbone of our economy and we should try to do improve and treat the private sector better.

Chairman Figir asked the nominee if she would be sharing information with Congress regarding tax collection and those in arrears. He suggested publishing names of businesses, which are behind in payment as a way to incentivize them to comply with collection.

Ms. Lawrence stated that the names of businesses that are behind or in arrears is confidential information. She stated if the law was changed then she would comply but currently she would be prohibited from sharing that information. She reiterated that if confirmed she would try by all means to collect, including taking violators to court, which proceedings would be public record. She went on to state that if there is a problem with the way back taxes are collected then improvements should be made.

Chairman Figir asked the nominee what she would do to ensure businesses would not abuse the recently passed exemptions to the gross revenue tax (GRT). He stated that the law currently leaves room for potential abuse and urged the nominee to examine it thoroughly if confirmed so that she could suggest improvements.

Ms. Lawrence stated that she would require business owners to provide receipts for exemptions to ensure that they are in compliance. She stated that the exemptions are good for business owners because it helps off set their expenses but it lowers the amount of taxes that the Government will collect. She agreed to look into the law further to examine the examples of abuse mentioned in the hearing.

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Chairman Figir next asked the nominee for her thoughts on the current tax scheme.

Ms. Lawrence noted that she was in favor of an independent tax collection agency much like the one created by the URA law. She said that such an agency could work without favoritism.

Chairman Figir followed by asking how the nominee would work with the States to get them to agree to a unified system like the repealed URA.

Ms. Lawrence once again stated that she believed that there was a communication issue with the States that lead to the repeal of the URA. She proposed going to the States to meet with leaders and to work closely with them to receive their ideas and feedback. She also suggested submitting her findings to Congress in a report.

Chairman Figir asked Ms. Lawrence how she could balance tax collection and to ensure that it was working.

The nominee stated that to balance tax collection between the States, she would need to ensure all the businesses in the States were paying. She explained that she would update the directory of businesses in all the States, review the filings, and ensure that the businesses are paying the GRT.

Ms. Lawrence said that if she finds that a business is not paying a tax then she would provide them with notice to pay. If they still do not comply she would go through the collection procedures. She stated that if a business is having financial difficulty in paying taxes owed then the Department would help them set up installment payments to resolve the debt.

The line of questioning next turned to the FSM Trust Fund. Chairman Figir asked the nominee, if confirmed, would she submit reports to Congress on a regular basis. He also asked if she would be able to comply with the recently passed legislation requiring the Secretary of Finance to deposit funds appropriated into the FSM Trust Fund within 90 days.

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Ms. Lawrence stated that it is reasonable to report to Congress on a quarterly basis regarding the status of the FSM Trust Fund. She stated that if Congress asked for a report or a status update at any time, she would, of course, try to accommodate the request as soon as possible.

Ms. Lawrence also stated that the legislation requiring the deposit of funds appropriated for the FSM Trust Fund could be problematic. She stated that small appropriations should not be an issue but if Congress appropriated millions based on revenue projections and not on actual revenue collected, then complying with the 90-day requirement could be an issue.

Chairman Figir suggested that if the nominee is confirmed that she should look into the law further and make some recommendations to Congress on how to fix any issues. Chairman next asked how the nominee would deal with employee absences if they became frequent.

Ms. Lawrence stated that she would cross-train her employees so that if one was absent the Department would still operate efficiently. She stated that if an employee was habitually absent then she would resort to disciplinary action.

Senator Urusemal asked the nominee if she had ever disciplined, warned, or fired an employee for not showing up. Ms. Lawrence stated that she had.

Chairman Figir questioned the nominee as to how she would be able to efficiently manage the Department with the addition of Personnel and the Budget Office.

The nominee stated that she would have regular meetings to communicate with the Divisions. She stated when important communications come in she would involve the entire staff in the meetings.

Senator Nethon and Senator Gouland next questioned the nominee regarding several issues involving public projects being held up and project control document procedures. They both gave examples of issues that they have experienced in the past and

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how the Department of Finance and the Budget Office were not helpful in solving their respective problems.

Ms. Lawrence stated that she believed that some of the issues experienced by the Senators were a result of miscommunication between the Budget Office and the Department of Finance. She stated that if confirmed she would have a meeting with the offices and clear up any misunderstanding regarding the proper procedures.

Senator Alik next provided some general comments and insight into the tax reform process over the past twelve years noting the challenges and suggesting improvements. He stated that many of problems raised during this hearing are not new problems. He stated that it would be a major challenge for the nominee if confirmed to review the procedures and issues and then report back to Congress with suggestions on how to improve the Department.

Senator Urusemal asked the nominee how she would combat unreported taxes especially import tax.

Ms. Lawrence stated that she would update the business directory as stated earlier and ensure that all businesses are in compliance. Next regarding imports, she would encourage the practice of randomly logging containers and checking to see if they contain unfiled goods. She said that if confirmed and with the blessing of Congress she would step up these container checks.

She stated that at the airport there needed to be more strenuous checks of boxes that are brought by business owners. Once again she stated, if conformed, she would meet with the tax officials and brief Congress on their findings.

Ms. Lawrence was asked if she was a business owner. She stated that she owned two businesses. One she has closed already and the other would be closed if she were confirmed.

Chairman Figir asked the nominee if she thought it was proper for a Finance employee to consult a business or act as a

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bookkeeper for a business while maintaining his government position.

Ms. Lawrence stated that it depended on the individual and the honesty of that person. She went on to clarify that if confirmed she would not permit this practice of finance employees working for businesses.

Chairman Figir concluded the meeting by stating that if confirmed, the Committee looks forward to working with Ms. Lawrence, not for the benefit of the Committee but for the benefit of the Nation and the people whom we serve. He wished her the best of luck.

#### CONCLUSION

Upon review of the nominee and her qualifications your Committee is satisfied that the nominee is fit for service as the Secretary of Finance and Administration for the Federated States of Micronesia. Therefore, your Committee on Ways and Means recommends Ms. Sihna Lawrence be confirmed to serve as the Secretary of Finance and Administration for the Federated States of Micronesia.

Your Committee on Ways and Means is in accord with the intent and purpose of C.R. No. 19-24, and recommends its adoption in the form attached hereto.

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Respectfully submitted,

/s/ Isaac V. Figir  
Isaac V. Figir, chairman

/s/ Bonsiano F. Nethon  
Bonsiano F. Nethon, member

Paliknoa K. Welly, member

/s/ Tiwiter Aritos  
Tiwiter Aritos, member

/s/ David W. Panuelo  
David W. Panuelo, member

/s/ Victor Gouland  
Victor Gouland, member

/s/ Joseph J. Urusemal  
Joseph J. Urusemal, member