

Michael T. McEnerney
M.B.A., J.D., C.P.A./A.B.V./C.F.F., A.S.A., C.V.A

Michael T. McEnerney is President of McEnerney Shimabukuro Okazaki & Fujita CPAs AAC. He was awarded a B.S. degree *cum laude* of the University of Wisconsin-Platteville with a double major in accounting and in business administration (finance); an M.B.A. degree from the University of Hawaii at Manoa; and, a J.D. *cum laude* degree from Northwestern University. Mr. McEnerney holds a C.P.A. certificate and is registered in Illinois and a C.P.A. license/permit and certificate in Hawaii. He is admitted to the bar in Illinois, Hawaii, select federal districts, the Tax Court of the US, the US 9th Circuit Court of Appeals and the US Supreme Court. He holds the following business appraisal designations: ABV – Accredited in Business Valuation and CFF – Certified in Financial Forensics, both from the American Institute of Certified Public Accountants; ASA – Accredited Senior Appraiser from the American Society of Appraisers; and, CVA – Certified Valuation Analysis from the National Association of Certified Valuation Analysts. Mr. McEnerney's publications and presentations include divorce tax and valuation sections of the Hawaii Divorce Manual, 10 annual tax update programs for the Hawaii Association of Public Accountants; various tax articles published in the Hawaii CPA and HSCPA news letters; author and presenter of tax and valuation programs in Hawaii to accountants, trust officers and attorneys; author and presenter with the Office of Disciplinary Counsel of the update for rules for Client Trust Funds; and, teacher undergraduate and graduate courses University of Hawaii and Chaminade University. Mr. McEnerney has testified, presented reports, been a master or joint expert in over 110 cases in Hawaii and federal court. Mr. McEnerney was a director of the HSCPA (1994-2000); has been a member of several of Child Support Guideline Committees; the recent Tax Review Commission for the State of Hawaii; and, currently serves on the advisory committee for the Regulated Industries Complaints Office (RICO) for the State of Hawaii. He has also served as the President, Vice President and Director of the Hawaii Chapter of the American Society of Appraisers.

He was a founding member of the Collaborative Divorce Hawaii Practice Group (CDHPG). He has had both local and national training in Collaborative Law in support of this area and is a member of the International Academy of Collaborative Professional (IACP), an international organization promoting standards and training in this area. He is a mediator with the Mediation Center of the Pacific (MCP) having gone through their training in both divorce law in Hawaii and basic mediation. His work with MCP is limited to financial and tax issues in mediation of any kind. He is a trained arbitrator working with Dispute Prevention & Resolution of Hawaii in the area of Family/Matrimonial issues. He has been trained as a voluntary settlement master for Family Court and has been appointed a special master and joint expert dealing with financial, tax and valuation issues.

He is married to the former Irene Yanamura (42 years). They had four sons and have 8 grandchildren.