

**EDUCATION**

Punahou School, Honolulu, Hawaii (Diploma).

University of Southern California, Los Angeles, California  
(B.S. in Accounting, magna cum laude).

University of Pennsylvania (Wharton), Philadelphia, Pennsylvania  
(M.S. in Accounting).

University of Pennsylvania (Wharton), Philadelphia, Pennsylvania  
(M.B.A.).

University of California, Hastings College of the Law, San Francisco,  
California (J.D.).

New York University, New York, New York (LL.M. in Taxation).

**WORK EXPERIENCE**

- |             |   |
|-------------|---|
| Summer 1970 | Summer intern, audit staff, Peat Marwick Mitchell & Co., Honolulu, Hawaii.  |
| Summer 1971 | Summer intern, Office of Audit, U.S. Department of Housing and Urban Development, Washington, D.C.  |
| 1972 – 1974 | Staff accountant, audit and tax, Arthur Young & Company, Honolulu, Hawaii.  |
| 1974 – 1980 | Tax specialist and supervising tax specialist, Coopers & Lybrand, Honolulu, Hawaii, and San Francisco, California.  |
| 1980 – 1982 | Tax attorney (associate), Fong & Miho, Honolulu, Hawaii.  |
| 1982 – 2004 | Tax attorney (associate and shareholder/director), Torkildson, Katz, Fonseca, Moore & Hetherington, Attorneys at Law, A Law Corporation, Honolulu, Hawaii.  |
| 2004 – 2013 | Consultant (shareholder/director), Bowen Hunsaker Hirai Consulting, Inc. and Bowen Hunsaker Hirai, Certified Public Accountants, A Professional Corporation, Honolulu, Hawaii.  |
| 2013 – 2019 | Executive Director, State of Hawaii - Hawaii Housing Finance & Development Corporation, Honolulu, Hawaii; and from 2016 (inception) to 2019 ex-officio co-chair of the Hawaii Interagency Council for Transit-Oriented Development. |

- 2013 -- Present      Sole Member, Craig K. Hirai, CPA, LLC, Honolulu, Hawaii.
- 2019 – Present      Director of Finance, State of Hawaii -- Department of Budget and Finance, Honolulu, Hawaii.

**VOLUNTEER WORK**

- 1986 – 2013      Member (Chair of the Affordable Housing Subcommittee, Vice Chair, and Chair of the Taxation & Finance Subcommittee) of the Government Affairs Committee of the Hawaii Association of Realtors.
- 1986 – 1987      Chair of the Tax Committee of the Hawaii Society of CPAs.
- 1988 – 1992      Trustee and Treasurer, Central Union Church, Honolulu, Hawaii.
- 1988 – 1992      Member of the State Board of Taxation Review for the First Taxation District (Oahu).
- 1992 – 1993      Chair of the State Rental Housing Trust Fund Interim Commission. Chaired the interim commission that promulgated the rules for the State of Hawaii Rental Housing Trust Fund program.
- 1993 – 1995      Chair of the State Rental Housing Trust Fund Commission. Chaired the commission that implemented the State of Hawaii Rental Housing Trust Fund program.
- 1995 – 1998      Vice Chair of the State Rental Housing Trust Fund Commission.
- 1998 -- 2000      Chair of the State Rental Housing Trust Fund Advisory Commission and ex-officio member of the Board of Directors of the Housing and Community Development Corporation of Hawaii.
- 2001 – 2003      Chair of the State Tax Review Commission.
- 2003 – 2006      Chair of the Board of Directors of the Tax Foundation of Hawaii.
- 2003 – 2011      Chair of the Professional Ethics Committee of the Hawaii Society of CPAs.
- 2005 – 2008      Member of the Board of Directors and Treasurer of the Hawaii Community Reinvestment Corporation.
- 2011 – 2015      Member of the State Board of Public Accountancy.
- 2011 – 2015      Member of the Ethics and Strategic Issues Committee of the National Association of State Boards of Accountancy.

**BAR ADMISSIONS**

1978                      Admitted to the Hawaii State Bar (now inactive).

**PROFESSIONAL LICENCES**

1974 - Present            Certified Public Accountant, State of Hawaii.  
1982 - Present            Real Estate Broker, State of Hawaii.

**PROFESSIONAL ORGANIZATIONS**

1974 - Present            Hawaii Society of Certified Public Accountants.  
1974 - Present            American Institute of Certified Public Accountants.  
1978 - Present            American Bar Association.  
1980 - Present            Hawaii State Bar Association.  
1986 - Present            Hawaii Association of Realtors.  
1996 - Present            Hawaii Association of Public Accountants.

**PROFESSIONAL DESIGNATIONS**

2008 - Present            Certified Public Accountant, Certified in Financial Forensics (AICPA).