

# GM 546

## Testimony –

**Measure Title:** Submitting for consideration and confirmation to the Board of Regents of the University of Hawaii, Gubernatorial Nominee, MICHAEL T. MCENERNEY, for a term to expire 6-30-2020.

**Report Title:** Board of Regents of the University of Hawaii

**Description:**

**Companion:**

**Package:**

**Current Referral:** HEA

**Introducer(s):**

**From:** [Calvin Pang](#)  
**To:** [HEA Testimony](#)  
**Subject:** GM 546, Nomination of Michael McEnerney, City and County of Honolulu, UH Board of Regents  
**Date:** Monday, April 13, 2015 3:41:06 PM

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Dear Chair Brian Taniguchi, Vice-Chair Lorraine Inouye, and Members of the Senate HEA Committee:

I am a member of the faculty at the William S. Richardson School of Law, where I co-direct our clinical legal education program and teach courses on the intersections between the law and the family. I submit this testimony in my personal capacity.

I write to support the Governor's nomination of Michael McEnerney to serve as a member of the Board of Regents, University of Hawaii. I primarily know Mike through his work on the volunteer committee that reviews and updates Hawaii's Child Support Guidelines approximately every four years. Our state relies on these Guidelines to calculate a parent's child support obligation.

I don't know exactly how long Mike has served on the committee, but I know that it's been for at least several cycles. Because Mike is an accountant, as well as an attorney, we've depended on him to develop formulas, tables of calculations, and explanations to operationalize the lofty goals of achieving justice and equity when calculating child support. This he has done faithfully and sacrificially in terms of time, energy, and effort.

He's borne it with a shrug and a smile. He understands the obligation of service that accompanies the privilege of being a professional in our community. This is why I think Mike would be an asset to our Board of Regents. He is smart, works hard, and is driven by a spirit of service that is second nature to him.

In the past year, Mike came to the law school to participate in at least two events I am aware of. The first was a presentation on Collaborative Divorce, which represents a paradigm shift on how divorces should occur. It entails using an interdisciplinary team of professionals to help couples work constructively, honestly, and transparently to arrive at a divorce with as little acrimony and unnecessary expense as possible. Mike contributes his expertise in both accounting and the law to help this model work for couples willing to try it. The second time Mike came to campus was to judge in the American Bar Association's Client Counseling Competition. Unlike other law school competitions, this one focuses on interviewing, counseling, problem-solving, and "people" skills instead of litigation or argument skills. We invited Mike to judge because of his many years of counseling clients using unique lens shaped by his experiences as an accountant and a lawyer.

At both events, Mike showed his interest and expertise in therapeutic interventions. I am certain he will bring a similar approach and perspective to the Board of Regents.

For the above reasons, I support Governor Ige's nomination of Michael McEnerney, and respectfully ask for the Committee's serious consideration. Thank you.

Sincerely,

Calvin Pang

**From:** [Edward R. Lebb](#)  
**To:** [HEA Testimony](#)  
**Subject:** GM 546, Nomination of Michael T. McEnerney, City and County of Honolulu, Board of Regents of the University of Hawaii.  
**Date:** Monday, April 13, 2015 9:26:17 AM

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Brian T. Taniguchi, Chair  
Lorraine R. Inouye, Vice Chair  
Members of the Higher Education and the Arts (HEA)  
Hawaii State Senate

Dear Chair Taniguchi and Vice Chair  
Inouye:

I am pleased to support the nomination of Michael T. McEnerney to the Board of Regents of the University of Hawai'i. I have known Mike for over thirty years in his well-recognized capacity as the preeminent business valuator in our state, as a colleague in the advancement of Family Law, as a partner in the initiation of collaborative divorce in Hawai'i and as a friend. Mike and I have served on several committees together and he is always considered an indispensable member who can be counted upon to provide the extra effort to achieve the committee's goals. The addition of Mike to the Board of Regents will bring both skilled and practical insight when facing the economic challenges that the University is likely to encounter over the next several years. More than that, Mike is a accomplished collaborator and mediator. He has the ability to make the esoteric understandable and is collegial, personable and straightforward in his approach. To my clients and the judges before whom I've appeared with Mike, all have found him to be a genuine and honest individual and respected in his opinions.

In the past, you have undoubtedly considered outstanding candidates for the Board of Regents. Mike McEnerney is, without doubt, such a candidate. I highly recommend him to you and your committee. He will be an excellent addition to the

Board. Should you have any questions, I would be happy to respond further.

Edward Lebb

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Law Offices of Edward R. Lebb, *A Limited Liability Law Company*

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April 13, 2015

Brian T. Taniguchi, Chair  
Lorraine R. Inouye, Vice Chair  
Members of the Higher Education and the Arts  
Hawaii State Senate

Re: GM546, Nomination of Michael T. McEnerney to City and County of Honolulu  
Board of Regents of the University of Hawaii

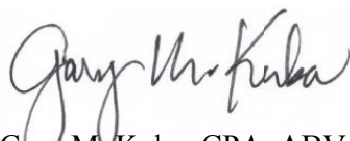
Dear Members of the Higher Education and the Arts:

I have known Michael McEnerney for approximately 20 years, primarily as an expert opposing him in litigated matters involving business valuation and other financial issues. I was impressed by Mr. McEnerney from our very first meeting and over the last 20 years, I have come to highly respect him as a professional as well as an individual. He has demonstrated integrity and credibility in the work he performs particularly under circumstances where his clients would rather have had a different opinion from him.

He has a willingness to give his time and his contributions to the development of Child Support Guidelines for family law and to the business valuation section of the Hawaii State Bar Association's Divorce Manual, among others, has been invaluable.

Mr. McEnerney's credentials speak for themselves. He is clearly very intelligent with a tremendous amount of business experience who I believe will carry out the duties of a Board member with competence and integrity. I can think of no other person that will serve the Board better than Mr. McEnerney and I wholeheartedly endorse him.

Respectfully submitted,



Gary M. Kuba, CPA, ABV, ASA  
*Principal*

**From:** [John Roberts](#)  
**To:** [HEA Testimony](#)  
**Subject:** Testimony in Support of GM546, Nomination of Michael T. McEnerney  
**Date:** Tuesday, April 14, 2015 11:29:07 AM

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Before the Committee on Higher Education and the Arts  
Wednesday, April 15, 2015  
1:30 p.m.  
Conference Room 211

Re: GM 546 - In Support of the Confirmation of Michael T. McEnerney, M.B.A., J.D., CPA, A.B.V./C.F.F.,  
A.S.A., C.V.A.  
to the Board of Regents of the University of Hawaii

Chair Taniguchi, Vice Chair Inouye, and Committee Members:

I am a Certified Public Accountant practicing public accounting on Maui for over 23 years. During that period I have attended continuing professional education courses prepared and presented by Mr. McEnerney as well as had the pleasure of working with him serving common clients. Without exception, Mr. McEnerney has displayed the highest level of intelligence, knowledge, and work ethic, demonstrating a mastery of management, business, and tax skills that will well serve the Board of Regents of the University of Hawaii. He possesses extraordinary skill at analyzing complex problems and developing innovative solutions to those problems. Equally important, he possesses the highest character needed for such an important position involving public trust.

The University of Hawaii presently faces serious challenges. How the University meets these challenges will well define the future prosperity of the State of Hawaii and the competitiveness of Hawaii's future workforce. I can think of no one more qualified to serve on the Board of Regents and help the University work towards a brighter future.

I highly recommend Mr. Michael T. McEnerney to the University of Hawaii Board of Regents.

Respectfully submitted,

John W. Roberts, M.B.A., CPA, CGMA

Testimony of Karen M. Radius

Dear Chair Taniguchi, Vice Chair Inoue and members of the Higher Education and the Arts Committee:

I strongly support GM 546 requesting for your consent to the appointment of Michael McEnerney to the UH Board of Regents.

I have known Mr. McEnerney both personally and professionally for over 30 years.

Mr. McEnerney is an excellent choice for the Board of Regents. His training and long experience as both a lawyer and a CPA make him an invaluable addition to the Board. He can evaluate issues, clearly state his position and reasoning for his positions and make wise decisions. Mr. McEnerney is known for his thoroughness in researching and considering issues before him and working with others. He has a strong commitment to integrity and honesty. He has served as an active volunteer for many committees and community organizations.

Thank you for your consideration of this nomination.

N I W A O  
&  
R O B E R T S

*Certified Public Accountants, A Professional Corporation*

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**Before the Committee on Higher Education and the Arts**

Wednesday, April 15, 2015

1:30 p.m.

Conference Room 211

**Re: GM 546 - In Support of the Confirmation of Michael T. McEnerney,  
M.B.A., J.D., CPA, A.B.V./C.F.F., A.S.A., C.V.A  
to the Board of Regents of the University of Hawaii**

Chair Taniguchi, Vice Chair Inouye, and Committee Members:

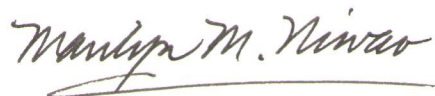
I am a Hawaii CPA and attorney and president of Niwao & Roberts, CPAs, a P.C.. I have practiced in public accounting for over 35 years. In the course of my career, I have had the opportunity to attend tax and business seminars where Michael T. McEnerney (who is also a CPA and an attorney) was a speaker for the Hawaii Association of Public Accountants. I have also had the opportunity to work with Mr. McEnerney when he performed business valuations and litigation support for certain of my firm's clients. In addition, I served with Mr. McEnerney on the board of the Hawaii Society of Certified Public Accountants for a number of years.

In all instances and over the 30-plus year period that I have known him, I found Mr. McEnerney to be very intelligent, professional, and knowledgeable about various business and tax matters. As a CPA and an attorney with a mastery of business valuations, Mr. McEnerney possesses a broad-based, comprehensive knowledge base of taxes, business, finance, and legal matters. In addition, he is objective, analytical, and thinks out-of-the box to offer innovative ideas and solutions.

In my opinion, Mr. McEnerney would be an extremely valuable addition to the University of Hawaii Board of Regents and would be able to help the University of Hawaii meet the challenges that it faces. I highly recommend Mr. Michael T. McEnerney to the University of Hawaii Board of Regents.

Thank you for your consideration of the above.

Respectfully submitted,



Marilyn M. Niwao, J.D., CPA, ATA, CGMA

PAUL R. MANCINI\*  
THOMAS D. WELCH, JR.  
JAMES W. GEIGER

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\*A LAW CORPORATION

April 13, 2015

via email

Brian T. Taniguchi, Chair  
Lorraine R. Inouye, Vice Chair  
Members of the Higher  
Education and the Arts (HEA)  
Hawaii State Senate

Re: Governor's Message No. GM546, Nomination of Michael T. McEnerney,  
City & County of Honolulu Board of Regents of the University of Hawaii

Dear Senators Taniguchi, Inouye and Members of your Committee:

I am writing on behalf of Michael T. McEnerney, a Honolulu CPA, who has been nominated to the University of Hawaii Board of Regents. I have known Mr. McEnerney for over 30 years and have worked with him on many court projects and cases. While a Family Court judge, he appeared before me multiple times as an expert in the valuation of businesses in divorce matters. I have worked with him on many occasions as an expert in the divorce mediations that I am involved in on Oahu and on Maui. Mike's extensive knowledge of both business and tax matters makes him an invaluable asset to our legal community. He is thorough and reliable. His ethics are without question. His opinions are backed by research. He will be a superb addition to the Board of Regents.

Sincerely,

MANCINI, WELCH & GEIGER LLP



Rosalyn Loomis

RL/vab

**From:** [Steven Shimabukuro](#)  
**To:** [HEA Testimony](#)  
**Subject:** GM 546, Nomination of Michael T. McEnerney to the Board of Regents, University of Hawaii  
**Date:** Monday, April 13, 2015 10:47:05 AM

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April 13, 2015

Brian T. Taniguchi, Chair  
Lorraine R. Inouye, Vice Chair  
Members of the Higher Education and the Arts (HEA)  
Hawaii State Senate  
Honolulu, Hawaii

Re: Support for GM546, Nomination of Michael T. McEnerney, City and County of Honolulu, Board of Regents of the University of Hawaii

Dear Mr. Taniguchi and Ms. Inouye:

I am writing to show my support for Michael McEnerney's appointment to the University of Hawaii's Board of Regents.

Mike and I have been working together in our public accounting practice for over 29 years. In our earlier years, Mike concentrated his efforts in tax preparation and consulting, including speaking at his annual tax update seminars to members of the Hawaii Association of Public Accountants and lecturing at Chaminade University's MBA program. For the past twenty years, litigation support has been his primary engagement. With his law degree and his expertise in business valuations (senior business appraiser), Mike is the preferred expert for many local attorneys.

Since many issues at the University of Hawaii involve budgets and availability of funds, Mike's expertise in business, legal background, communication skills, high standard of integrity, and his desire to improve our university's education system will be invaluable to the Board.

I strongly support Michael T. McEnerney's appointment as a member of the Board of Regents of the University of Hawaii.

Very truly yours,

Steven H. Shimabukuro  
Principal  
McEnerney, Shimabukuro, Okazaki & Fujita, CPAs, AAC

**From:** [ring@hawaii.rr.com](mailto:ring@hawaii.rr.com)  
**To:** [HEA Testimony](#)  
**Subject:** Nomination of Michael McEnerney to Regency  
**Date:** Monday, April 13, 2015 2:03:59 PM

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Aloha Chair Taniguchi,

This e-mail is sent in very strong support of Michael McEnerney's nomination to the Board of Regents of the University of Hawaii. I have known Mike for over thirty years and have observed his superb abilities, professionalism, trustworthiness and considerations. In addition to the foregoing, he has a wonderful personality and cares about people. He is an outstanding candidate for Regency and I highly recommend your and your committee's approval of his nomination. Best regards, Stewart A. Ring, Rear Admiral, USN (retired)

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April 14, 2015

Via E-mail (HEAtestimony@capitol.hawaii.gov)

Senator Brian T. Taniguchi, Chair  
Senator Lorraine R. Inouye, Vice Chair  
Committee on Higher Education and the Arts  
State Capitol Conference Room 211  
415 South Beretania Street  
Honolulu, HI 96814

Re: GM546 (Michael T. McEnerney)

Dear Senators Inouye and Taniguchi,

This letter is written in support of the nomination of Michael T. McEnerney to serve on the Board of Regents of the University of Hawai'i.

I have practiced family law for nearly 39 years. My specialty is financially complex divorce. I'm also a divorce mediator and arbitrator. I am a three-time former chairperson of the State of Hawai'i Bar Association's Family Law Section, and the editor of the Hawai'i Divorce Manual, I present the monthly "Divorce Law in Hawai'i" free public education program at the Supreme Court, and I serve on, and have served on, many different Family Court bench bar committees.

In one of his many roles, Mike is the recognized dean of Hawai'i family law forensic valuation experts. He is one of the principal authors of the valuation section in the Hawai'i Divorce Manual. He has served on any number of Family Court committees addressing a wide range of concerns involving Hawai'i's families and children. Anyone involved in our family law community knows Mike, or knows of Mike. Mike is universally well-liked and respected by all of us, lawyers, judges, and other experts alike. We know that

Senator Brian T. Taniguchi  
Senator Lorraine R. Inouye  
April 14, 2015  
Page Two

Mike is a hard worker, honest and fair, and truthful, without regard to who hired him. This is truly unique in a world filled with so many "hired guns."

Mike and I are also on the board of the Collaborative Divorce Hawai'i Practice Group, which is dedicated to making divorce more humane in accordance with the 2012 Hawai'i Uniform Collaborative Law Act. Mike is a veteran of helping couples responsibly resolve their differences without conflict. Mike is a kind, compassionate, thoughtful, very intelligent, and very funny person. We have been blessed to know him and work with him.

I believe that Mike will do a terrific job. I hope that you approve his nomination.

Thank you for the chance to share my thoughts.

Very truly yours,

A handwritten signature in black ink, appearing to read "William C. Darrah". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

William C. Darrah