

# BEST'S REVIEW®

## Top Audit and Actuarial Firms

Ranked by 2018 loss reserves.

Auditor	Property/Casualty Count	P/C Loss Reserves (US\$ 000)
PricewaterhouseCoopers	285	212,645,373
Deloitte	117	138,610,191
Ernst & Young	211	132,612,813
KPMG	223	121,164,461
Johnson Lambert	129	11,727,412
EisnerAmper	14	10,646,534
Mazars	38	4,491,367
Baker Tilly Virchow Krause	23	3,397,528
BDO	41	3,291,604
BKD	34	2,374,568
Crowe Horwath	66	2,215,746
Stroh Ballweg	39	2,139,981
Dixon Hughes Goodman	27	1,847,639
Plante Moran	35	1,798,504
RSM	43	1,682,995
Grant Thornton	12	1,488,649
State Auditor General	1	1,423,709
Robert J. Evans	1	1,160,291
Eide Bailly	6	1,085,874
JLK Rosenberger	30	803,115
Dean, Dorton, Allen & Ford	3	643,261
Charles T. Mitchell Company	3	558,331
Mountjoy Chilton Medley	6	494,522
Jaynes, Reitmeier, Boyd & Therrell	13	486,997
Moss Adams	3	455,191

Source: AM Best data and research

Auditor	Life Count	Life Loss Reserves (US\$ 000)
PricewaterhouseCoopers	123	1,719,000,000
KPMG	79	586,479,121
Deloitte	111	551,807,949
Ernst & Young	96	539,955,063
Seward & Monde	1	22,210,743
BKD	17	15,474,746
BDO	17	8,459,987
RSM	19	8,162,644
Johnson Lambert	13	7,848,712
Eide Bailly	10	3,540,309
JLK Rosenberger	11	3,312,945
Hosack, Specht, Muetzel & Wood	3	3,276,084
Stroh Ballweg	5	3,133,605
Rives & Associates	3	2,695,528
EisnerAmper	6	2,309,115
Kerber, Eck & Braeckel	10	2,214,177



<b>Auditor (continued)</b>	<b>Life Count</b>	<b>Life Loss Reserves (US\$ 000)</b>
Brown Smith & Wallace	6	2,126,732
Larson & Company	8	1,968,915
McKeever Varga & Senko	1	1,682,452
H2R CPA	2	1,298,114
Frank J. Baker & Company	4	1,213,312
Reddinger, Will, Gallagher & Dickert	1	1,139,676
Ginoli & Company	1	1,104,350
Dalby, Wendland & Company	1	913,147
PMB Helin Donovan	5	735,462

Source: AM Best data and research

<b>Auditor</b>	<b>Health Count</b>	<b>Health Loss Reserves (US\$ 000)</b>
Ernst & Young	132	25,322,269
Deloitte	142	21,564,877
PricewaterhouseCoopers	112	12,793,076
KPMG	132	12,678,129
Grant Thornton	26	2,341,610
RSM	20	1,056,390
BKD	18	867,088
Eide Bailly	14	865,699
Baker Tilly Virchow Krause	13	598,788
Plante Moran	27	565,646
CliftonLarsonAllen	8	527,143
Accuity	3	487,974
Gregory, Sharer & Stuart	3	247,798
MCM	1	240,222
Carr, Riggs & Ingram	4	197,622
Moss Adams	7	166,963
Centeno Figueroa & Co.	1	132,219
Skoda Minotti	1	131,320
McGee, Hearne & Paiz	2	121,327
Wipfli	6	107,357
BDO	6	94,771
Loeb & Troper	1	92,309
Kernutt Stokes	1	91,514
AgeeFisherBarrett	1	70,935
Armanino	12	63,513

Source: AM Best data and research

<b>Actuary Firm</b>	<b>Property/Casualty Count</b>	<b>P/C Loss Reserves (US\$ 000)</b>
KPMG	78	58,563,266
PricewaterhouseCoopers	87	52,983,143
Beneficial Consultants	13	42,665,472
Milliman	161	36,085,261
Willis Towers Watson	169	30,621,333
Ernst & Young	83	26,186,454
Deloitte	37	10,003,361
TMNA Services	6	5,826,731
Merlinos & Associates	59	3,506,917
Regnier Consulting Group	51	2,851,344
Pinnacle Actuarial Resources	64	2,714,957

<b>Actuary Firm (continued)</b>	<b>Property/Casualty Count</b>	<b>P/C Loss Reserves (US\$ 000)</b>
Actuary Executive	6	2,284,089
HCC Service Company	5	1,802,510
Endurance Services Limited	4	1,605,642
SG Risk	10	1,519,260
Christopher Gross Consulting	1	1,218,964
Actuarial Advisors	18	1,202,698
Perr & Knight	43	1,090,660
Enstar	3	977,338
FTI Consulting	4	728,837
Oliver Wyman	19	691,215
The Actuarial Advantage	12	673,516
Kufera Consulting	31	653,314
Central Actuarial Solutions	4	605,689
LWCC	1	440,823

Source: AM Best data and research

<b>Actuary Firm</b>	<b>Life Count</b>	<b>Life Loss Reserves (US\$ 000)</b>
Ernst & Young	3	24,366,788
Lewis & Ellis	49	10,933,343
Milliman	21	7,628,027
Griffith Ballard & Company	12	7,056,222
Bruce & Bruce Company	3	3,340,415
RGA Enterprise Services	1	2,856,497
PricewaterhouseCoopers	10	2,822,813
Actuarial Resources Corporation	10	2,726,911
Guggenheim Insurance Services	1	2,726,780
Allen Bailey & Associates	5	2,485,332
Miller & Newberg	11	2,081,861
Willis Towers Watson	5	918,181
Actuarial Management Resources	7	758,016
Rudd & Wisdom	20	632,827
Wakely	3	555,436
Bale Consulting & Intermediary Services	2	504,780
Deloitte	3	439,337
Hause Actuarial Solutions	16	384,943
Agee & Associates	10	341,419
Steimla & Associates	2	334,491
Everence Services	2	309,069
KPMG	1	166,286
Hause Monnin Consulting	5	145,280
Gwise Consulting	1	71,874
RSC Insurance Brokerage	1	46,637

Source: AM Best data and research

<b>Actuary Firm</b>	<b>Health Count</b>	<b>Health Loss Reserves (US\$ 000)</b>
Milliman	151	7,850,129
Ernst & Young	21	3,478,025
Lewis & Ellis	20	1,502,010
OptumInsight	14	1,291,701
PricewaterhouseCoopers	6	739,614
Wakely	25	566,851

<b>Actuary Firm (continued)</b>	<b>Health Count</b>	<b>Health Loss Reserves (US\$ 000)</b>
Enterprise Actuarial Services	1	549,437
Deloitte	14	500,625
Lake Consulting	2	422,112
Oliver Wyman	10	206,268
Global Human Resource	2	196,618
Mercer Consulting	1	156,475
KPMG	4	125,696
Actuarial & Health Care Solutions	1	120,670
Lumeris	1	110,358
Compass Health Analytics	1	97,000
The Kilbourne Company	5	96,937
Allen Bailey & Associates	2	68,762
CBIZ	12	63,513
Lee Benefits Consulting	2	48,119
UHAS Health Actuaries	1	47,282
RSM US	2	43,976
Axene Health Partners	1	33,513
Bolton Health Actuaries	3	29,171
Crooks Actuarial Consulting	4	28,350

Source: AM Best data and research