

BEST'S REVIEW®

Top Audit and Actuarial Firms

Ranked by 2019 loss reserves.

Actuary Firm	P/C Loss Reserves (US\$000)	P/C Count
KPMG	61,456,034	73
PricewaterhouseCoopers	52,153,533	83
Beneficial Consultants	42,428,804	7
Milliman	34,740,420	157
Willis Towers Watson	30,604,129	150
Ernst & Young	29,044,340	93
Deloitte	11,514,927	41
TMNA Services	6,257,854	6
Merlinos & Associates	3,586,382	76
Regnier Consulting Group	3,083,257	52
Pinnacle Actuarial Resources	2,703,830	53
HCC Service Company	1,816,983	6
Casualty Actuarial Consultants	1,438,391	8
Oliver Wyman	1,177,763	22
Actuarial Advisors	1,157,263	20
Perr & Knight	1,055,987	43
Christopher Gross Consulting	1,023,763	1
The Actuarial Advantage	838,739	13
Central Actuarial Solutions	742,802	6
FTI Consulting	709,665	4
Enstar	667,638	3
Kufera Consulting	657,427	33
Streff Insurance Services	536,046	29
Lewis & Ellis	420,383	22

Source: AM Best data and research

Actuary Firm	Life Loss Reserves (US\$000)	Life Count
Ernst & Young	26,237,349	3
Milliman	21,911,512	20
Lewis & Ellis	9,912,718	47
Griffith Ballard & Company	8,010,668	15
Miller & Newberg	7,016,833	21
Allen Bailey & Associates	6,605,764	13
Guggenheim Insurance Services	3,658,514	1
Actuarial Resources Corporation	3,105,235	10
PricewaterhouseCoopers	3,075,998	7
RGA Enterprise Services	2,937,332	2
Willis Towers Watson	1,424,253	6
Steimla & Associates	1,378,856	5
Jeffrey D. Miller & Company	1,280,398	1
Actuarial Management Resources	918,213	7
Rudd and Wisdom	906,612	27



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Wakely	602,083	3
Deloitte	433,822	3
Bruce & Associates	416,714	1
Hause Actuarial Solutions	383,312	16
Agee & Associates	345,301	10
Everence Services	302,155	2
DJOrr Consulting	224,341	1
CPS Actuaries	168,329	8
Hause Monnin Consulting	142,150	5
KPMG	133,197	1

Source: AM Best data and research

Actuary	Health Loss Reserves (US\$000)	Health Count
Milliman	8,784,861	148
Ernst & Young	3,776,920	23
Lewis & Ellis	1,648,852	20
Optum	1,291,938	18
Wakely	935,902	27
PricewaterhouseCoopers	878,065	8
Deloitte	565,015	12
KPMG	354,169	6
Lake Consulting	348,590	2
Horman Mathematica	269,689	1
Oliver Wyman	251,083	9
Global Human Resource	242,890	2
Willis Towers Watson	195,858	2
Lumeris	137,573	2
Actuarial & Health Care Solutions	119,586	1
Barry, Dunn, McNeil & Parker	99,211	1
The Kilbourne Company	96,062	5
InnovaCare Services Company	73,278	1
CBIZ	58,759	12
Lee Benefits Consulting	40,649	3
RSM US	37,870	2
Axene Health Partners	37,695	1
Crooks Actuarial Consulting	28,629	4
Cirdan	21,544	1
Bolton Health Actuaries	18,532	3

Source: AM Best data and research

Auditor Firm	P/C Loss Reserves (US\$000)	P/C Count
PricewaterhouseCoopers	214,084,409	268
Deloitte	146,848,100	127
Ernst & Young	139,736,413	214
KPMG	124,384,706	212
Johnson Lambert	12,183,705	138
EisnerAmper	10,646,608	13
Mazars	4,853,573	38
Baker Tilly Virchow Krause	3,733,586	19
BDO	3,489,813	39
Crowe	2,683,122	71
BKD	2,576,055	36

Strohm Ballweg	2,257,351	38
Plante Moran	2,037,276	34
Dixon Hughes Goodman	1,904,244	26
Grant Thornton	1,525,641	13
State Auditor General	1,404,257	1
RSM	1,328,484	38
Eide Bailly	1,080,622	5
MCM	680,856	4
Jaynes, Reitmeier, Boyd & Therrell	530,597	13
Thomas Howell Ferguson	494,223	17
Mountjoy Chilton Medley	491,363	4
Ham, Langston & Brezina	482,464	9
Moss Adams	459,928	3
JLK Rosenberger	457,725	27

Source: AM Best data and research

Auditor Firm	Life Loss Reserves (US\$000)	Life Count
PricewaterhouseCoopers	1,775,681,284	117
KPMG	607,575,916	74
Ernst & Young	569,701,784	100
Deloitte	553,568,899	108
Seward & Monde	23,198,893	1
BKD	18,020,045	21
RSM	8,684,224	17
BDO	8,411,877	16
Johnson Lambert	8,261,101	15
Strohm Ballweg	4,970,454	6
H2R CPA	4,792,918	6
JLK Rosenberger	3,465,733	12
Larson & Company	2,821,049	7
Kerber, Eck & Braeckel	2,794,868	13
EisnerAmper	2,345,807	6
Brown Smith & Wallace	2,294,760	7
Ginoli & Company	1,141,681	1
Eide Bailly	1,053,478	8
Dalby, Wendland & Company	966,515	1
Hosack, Specht, Muetzel & Wood	903,000	3
Frank J. Baker & Company	882,854	2
PMB Helin Donovan	747,746	5
Baker Tilly Virchow Krause	601,278	8
Lambert Lanza, CPA	561,061	2
Grant Thornton	546,921	5

Source: AM Best data and research

Auditor Firm	Health Loss Reserves (US\$000)	Health Count
Ernst & Young	31,395,938	174
Deloitte	23,141,525	149
PricewaterhouseCoopers	14,808,566	115
KPMG	10,588,596	95
Grant Thornton	2,020,553	21
RSM	1,097,202	24
BKD	943,863	20

Eide Bailly	923,529	16
Plante Moran	662,199	32
Baker Tilly Virchow Krause	641,119	14
CliftonLarsonAllen	576,203	9
Accuity	485,570	3
Carr, Riggs & Ingram	197,288	4
Moss Adams	189,713	7
Marcum	181,130	1
MCM	168,610	2
Kernutt Stokes	132,172	1
McGee, Hearne & Paiz	120,236	2
Centeno Figueroa & Co.	110,864	1
Wipfli	107,924	7
Morrison, Brown, Argiz & Farra	63,613	2
Baker Newman Noyes	61,864	5
Armanino	58,759	12
Baird, Kurtz & Dobson	56,200	1
Larson & Company	53,146	4

Source: AM Best data and research