

Top Audit and Actuarial Firms

Ranked by loss reserves.

Actuary Firm – 2022 Edition	P/C Loss Reserves (US\$000)	P/C Count
PricewaterhouseCoopers	60,451,289	74
Beneficial Consultants	54,863,660	7
Ernst & Young	46,457,993	89
KPMG	40,796,508	62
Milliman	35,710,281	152
Willis Towers Watson	23,563,184	142
Deloitte	14,528,251	38
TMNA Services	6,670,567	6
Pinnacle Actuarial Resources	3,595,506	63
Regnier Consulting Group	3,559,372	51
Merlinos & Associates	2,062,230	85
Perr & Knight	1,315,160	46
The Actuarial Advantage	1,053,838	13
Streff Insurance Services	1,025,910	31
EVP Advisors	854,730	24
Christopher Gross Consulting	847,217	1
Oliver Wyman	783,566	16
Central Actuarial Solutions	782,788	6
Actuarial Advisors	770,893	16
FTI Consulting	723,983	4
Kufera Consulting	549,396	31
SG Risk	470,155	9
LWCC	459,893	1
Huggins Actuarial Services	457,503	17
Lewis & Ellis	440,682	24

Source: AM Best data and research

Actuary Firm – 2022 Edition	Life Loss Reserves (US\$000)	Life Count
Milliman	21,428,497	19
Consultant Robert Haneberg	20,481,843	1
Lewis & Ellis	10,929,953	44
Miller & Newberg	8,160,761	19
PricewaterhouseCoopers	7,771,231	10
Griffith Ballard & Company	7,115,185	12
Guggenheim Insurance Services	6,183,836	1
Willis Towers Watson	5,948,315	7
Allen Bailey & Associates	4,746,690	9
Actuarial Resources Corporation	2,395,246	6
Steimla & Associates	1,353,712	5
Rudd and Wisdom	1,190,947	28
Hause Actuarial Solutions	974,648	25
Actuarial Management Resources	974,161	5
Deloitte	582,725	1
Wakely	538,685	2
Bruce and Bruce	537,610	2
Bruce & Associates	426,777	1

CPS Actuaries	303,260	11
Everence Services	278,736	2
DJOrr Consulting	237,424	1
RGA Enterprise Services	202,204	1
Davies Insurance Services	176,340	1
Agee & Associates	123,621	9
Gwise Consulting	97,445	1

Source: AM Best data and research

Actuary Firm – 2022 Edition	Health Loss Reserves (US\$000)	Health Count
Milliman	12,742,636	178
Ernst & Young	4,677,658	20
Lewis & Ellis	1,934,165	19
Optum	1,806,989	19
Wakely	1,443,547	39
PricewaterhouseCoopers	1,176,557	12
Oliver Wyman	981,246	15
NovaRest Actuarial Consulting	945,884	1
Deloitte	439,503	11
KPMG	399,032	6
Lake Consulting	338,725	2
Willis Towers Watson	252,042	3
Barry, Dunn, McNeil & Parker	143,682	1
Lumeris Healthcare Outcomes	132,265	2
Lucerna Health	75,799	2
Aetna Resources	70,906	1
CBIZ	66,382	11
RSM US	54,864	2
Mulberry Management	46,038	4
Lee Benefits Consulting	42,767	3
Axene Health Partners	38,054	2
Bolton Health Actuaries	36,703	3
Crooks Actuarial Consulting	30,221	4
HealthCare Analytical Solutions	30,019	1
Actuarial Solutions	27,418	2

Source: AM Best data and research

Auditor Firm – 2022 Edition	P/C Loss Reserves (US\$000)	P/C Count
PricewaterhouseCoopers	223,993,058	233
Ernst & Young	192,765,981	235
Deloitte	176,710,472	151
KPMG	126,887,647	185
Johnson Lambert	15,022,736	128
EisnerAmper	10,428,798	12
Baker Tilly	6,036,702	30
Mazars	5,889,070	38
BDO	3,042,664	30
Crowe	2,951,568	75
BKD	2,898,666	34
Strohm Ballweg	2,389,638	32
Plante Moran	2,341,662	29
Grant Thornton	1,991,033	17
Dixon Hughes Goodman	1,412,875	22

RSM	1,229,311	34
State Auditor General	1,122,369	1
Eide Bailly	1,084,366	7
MCM	676,156	4
Jaynes, Reitmeier, Boyd & Therrell	610,827	12
Mountjoy Chilton Medley	524,459	3
JLK Rosenberger	521,930	27
Brown Schultz Sheridan & Fritz	478,680	29
KMH	465,300	7
Johnson, Lauder & Savidge	443,930	13

Source: AM Best data and research

Auditor Firm – 2022 Edition	Life Loss Reserves (US\$000)	Life Count
PricewaterhouseCoopers	1,802,463,495	97
Deloitte	733,331,742	112
KPMG	641,214,615	72
Ernst & Young	597,685,451	98
Seward & Monde	24,937,913	1
BKD	17,102,400	18
Johnson Lambert	9,575,446	14
BDO	9,019,002	11
RSM	8,929,330	14
H2R CPA	5,700,899	7
Strohm Ballweg	4,785,296	5
JLK Rosenberger	3,698,464	10
Eide Bailly	3,580,929	8
Larson & Company	3,198,723	4
Kerber, Eck & Braeckel	3,022,622	13
Grant Thornton	3,017,524	8
Armanino	2,762,138	7
EisnerAmper	2,546,254	7
Mazars	1,244,901	3
Hosack, Specht, Muetzel & Wood	1,032,177	3
Dalby, Wendland & Company	997,191	1
Carr, Riggs & Ingram	662,609	7
Baker Tilly	620,662	11
Crowe	446,715	2
Frank J Baker & Company	404,020	1

Source: AM Best data and research

Auditor Firm – 2022 Edition	Health Loss Reserves (US\$000)	Health Count
Ernst & Young	41,978,981	185
Deloitte	27,901,831	147
PricewaterhouseCoopers	20,217,233	127
KPMG	14,740,739	114
Grant Thornton	4,464,815	25
Baker Tilly	1,861,177	20
BKD	1,212,203	23
RSM	1,119,618	19
Eide Bailly	972,482	14
Plante Moran	887,343	35
CliftonLarsonAllen	759,701	12

Accuity	634,758	3
Moss Adams	377,757	10
Kernutt Stokes	253,153	2
Carr, Riggs & Ingram	193,238	6
Wipfli	177,340	8
BDO	176,467	6
Centeno Figueroa & Co.	155,761	1
Marcum	153,784	1
Dixon Hughes Goodman	152,379	2
FORVIS	139,510	2
Baird, Kurtz & Dobson	135,287	1
McGee, Hearne & Paiz	120,521	2
Baker Newman Noyes	92,542	5
Brown Smith & Wallace	86,003	1

Source: AM Best data and research