

Anna M. Mitchell, EA, MAAA

Consulting Actuary

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Summary of Experience

As a Consulting Actuary for Clarity in Numbers, LLC, Anna brings both accounting and actuarial perspectives to Clarity's clients with close to 20 years of experience at three other major benefits consulting firms. She served as a lead consultant and set peer review procedures for the retirement clients at a national consulting and accounting firm. She communicates results for pension and retiree medical plans in a manner that Clarity clients can understand.

Anna consults with employers to help them manage their total retirement program including pension and Other Post-Employment Benefits ("OPEBs"). She has diverse experience providing actuarial valuation and consulting services in many industries, including retiree medical valuations, defined contribution and defined benefit pension plans. Her experience extends to the actuarial valuations of retirement plans, including calculating SFAS106 and SFAS 87 expense as well as SFAS158 disclosure results.

Anna assists private sector employers with the administration of their retirement programs: actuarial valuations of pension plans, including the calculation of minimum and maximum funding requirements; benefit calculations and benefit statements; experience/assumption studies; financial statement accounting for qualified and nonqualified pensions under Financial Accounting Standards Board ("FASB") No. 87, No. 88, No. 132, No. 158 ("FASB 87, FASB 88, FASB 132, FASB 158"), International Accounting Standards No. 19 ("IAS 19"); financial statement accounting for qualified and nonqualified OPEBs under FASB 106 and FASB 158; and design or redesign of qualified and nonqualified retirement programs (Supplemental Executive Retirement Programs ("SERPs") or IRC section 457 plans.)

Anna also assists public sector governments with the administration of their retirement programs: determination of cash flow and financial statement accounting for pensions under Governmental Accounting Standards Board ("GASB") No. 25 and No. 27 ("GASB 25 and GASB 27") and for OPEBs under GASB 43 and GASB 45; benefit calculations and benefit statements; experience/assumption studies; and design or redesign of nonqualified retirement Programs under IRC section 457 plans.

Prior to joining Clarity in Numbers, LLC, Anna served as a lead consultant and client manager at RSM McGladrey. Anna previously held the positions of "Team Leader" for the actuarial Professional Development Center (PDC) at Towers Perrin (now Towers-Watson & Co.), and various other positions at William M. Mercer and two other companies in the accounting and actuarial fields.

Professional Affiliations

- Enrolled Actuary under ERISA (EA, 2004)
- Member of the American Academy of Actuaries (MAAA, 2007)
- Certified Public Accountant, passed exam (1990)

Education

B.S. Finance-Insurance, University of Illinois at Urbana-Champaign

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