

## Dmitriy Sherman

### Employee Benefits Valuation Leader and Consulting Actuary

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#### Summary of Experience

Dmitriy Sherman is the Employee Benefits Valuation Leader and Consulting Actuary at Clarity in Numbers, LLC (Clarity). Dmitriy brings both accounting and actuarial perspectives to Clarity's clients with 15 years of experience at 1 major global benefits consulting firms, 1 boutique actuarial firm, and 1 major global accounting firm, *where he most recently reported directly to Executive Management.*

He served as a lead consultant and set peer review procedures for their retirement and Other-Post-Employment Benefits (OPEBs) at the global accounting firm, where he served as the sole OPEB Valuation Expert.

He communicates results for pension, retiree medical, and plan administration issues in a manner that Clarity clients can understand.

Dmitriy assisted in creating the actuarial and administration policies and procedures with Stacey B. Levine (CEO and President) at the major global accounting firm.

Dmitriy serves as Valuation and Project Manager and assists private and government sector Human Resources (HR), Chief Financial Officers (CFOs), Chief Operation Officers (COOs), and other C-level directors, auditors, attorneys, investment advisors, and brokers with:

- Actuarial and administration of their retirement programs
- Calculation of IRS funding requirements;
- Administration of their retirement and healthcare programs, including developing expected claims for fully-insured plans and reviewing claims for self-insured plans;
- Benefit calculations and benefit statements;
- Experience/assumption studies;
- Compliance reviews and Voluntary Compliance Program (VCP) filings;
- Employer financial statement accounting for qualified, nonqualified, pensions and OPEBs under U.S. GAAP Accounting Standards Codification (ASC) 715 and International Accounting Standards Board (IASB);
- Plan accounting for pensions under Financial Accounting Standards Board No. 35 (FASB 35) and U.S. GAAP Accounting Standards Codification (ASC) 960 for qualified, nonqualified, pensions; SOP 01-2 for OPEBs; and International Accounting Standards Board (IASB);
- RE/design of qualified and nonqualified retirement programs, Supplemental Executive Retirement Programs (SERPs) and IRC section 457(b) and 457(f) plans;
- Projections and budget estimates of cash funding and pension/OPEB accounting;
- Determination of cash flow and financial statement accounting for pensions under Governmental Accounting Standards Board (GASB) No. 67 and No. 68 (GASB 67 and GASB 68);
- OPEBs under GASB 43 and GASB 45: He supported Stacey B. Levine (CEO and President) in her efforts to provide liability and financial statement estimates to 100s of entities across the nation during the exposure draft period.

Prior to joining Clarity in Numbers, LLC, Dmitriy served as a lead consultant and client manager at McGladrey, now Verisight for over 10 years. Dmitriy previously held positions at Towers Watson, and Chicago Consulting Actuaries (now Aon Hewitt).