

## Insurance Entities Expert Panel Member Biographies



**Steve Belcher** is a Vice President in the Technical Accounting Services practice at MetLife, Inc., which has the primary responsibility to establish, monitor and provide assurance that the accounting policies of MetLife worldwide are in accordance with applicable authoritative guidance. He has 25 years of experience in the insurance and the financial services industry and has been in his current role since 2011. Prior to joining MetLife, Steve held various financial roles at AIG from 2006 to 2010, including Global Head of Accounting Policy and Chief Accounting Officer of AIG's international life insurance subsidiary, American Life Insurance Company, with operations in over 40 countries, acquired by MetLife in 2010. Steve served a two-year term as an EY Practice Fellow at the Financial Accounting Standards Board (FASB) ending in May of 2006. Steve began his career in EY's Chicago office in the early 1990's, where he primarily served audit clients in the insurance industry. Since October 2015, Steve has served as the Chair of the Accounting Committee of the American Council of Life Insurers (ACLI). Prior to being named Chair of the AICPA Insurance Experts Panel in November 2016, Steve had been a participant in this panel since 2012 and a member of the AICPA Insurance Revenue Recognition Task Force since 2013. Steve earned his Bachelor's and Master's Degrees in Accounting from the University of Illinois-Urbana. Steve is a member of the AICPA, an FLMI, and a licensed CPA in New York.

**James R. Atkinson Jr.** is Vice President, Accounting Policy, and Financial Control Unit for ACE Group located in Philadelphia, PA. Jim has been with ACE Group for over 7 years and has over 15 years of experience servicing the insurance industry. His responsibilities include all accounting policy related matters. Jim is a primary resource for ACE Group in monitoring the FASB discussions related to insurance contracts projects being considered by the FASB. Jim also works with Governmental Affairs to represent ACE Group in the discussions for the International Association of Insurance Supervisors. Prior to joining ACE Group, Jim served as an Accounting Branch Chief for the Office of Health Care and Insurance within the Division of Corporation Finance at the Securities and Exchange Commission. In this capacity Jim was responsible for the periodic reviews of the various publicly filed documents for insurance companies. Jim also has public accounting experience working for Andersen in the Pacific Northwest. Jim received his BA in Business Administration with a major in Accounting (summa cum laude) from Boise State University.

**Jennifer Austin** is a KPMG audit partner in the New York national office. She has over 20 years of experience at KPMG serving the insurance industry, including property & casualty, life and annuity, accident and health, and P&C and life reinsurance companies. During her career, Jennifer spent five years in KPMG's Department of Professional Practice as well as worked in KPMG's Kansas

City, Minneapolis and Columbus offices. She is a member of the AICPA Insurance Expert Panel, the Chair of the AICPA Insurance Revenue Recognition Task Force, a participant in the AICPA/NAIC Task Force, a member of the KPMG Global Insurance Topic Team and a SEC Reviewing Partner. Through these roles, Jennifer monitors the activities of the Financial Accounting Standards Board, International Accounting Standards Board, National Association of Insurance Commissioners, and Securities and Exchange Commission on insurance accounting issues. Jennifer is a member of the AICPA and is licensed in California, Hawaii, Minnesota, Missouri, Ohio and New York.

**Matthew D. Farney** (Matt) is Vice President and Deputy Controller at Genworth Financial, Inc. located in Richmond, Virginia. Matt has oversight of the Technical Accounting, SEC Reporting, Compliance & Consolidation (including Sarbanes-Oxley Section 404), Investments, Controllershship and Human Resources Finance teams. Matt has over 23 years of insurance accounting experience, including almost 12 years at a Big 4 public accounting firm serving insurance clients in Chicago and working in the National Office in New York. Matt's insurance accounting and reporting expertise includes all aspects of traditional and non-traditional life insurance, mortgage insurance and reinsurance, covering US GAAP, US statutory and International Financial Reporting Standards. Matt is a member of the AICPA's Insurance Expert Panel.

**Jim Greisch** is an assurance partner in the Omaha office of McGladrey & Pullen LLP where he serves as both the leader of the Omaha audit practice and managing partner of the Nebraska Business Unit. Jim also serves as the National Industry Director of McGladrey's Financial Services Practice. Jim has nearly 35 years of public accounting experience, helping companies with strategic planning, acquisitions, divestitures, startups, turnarounds, operations improvement, business development, marketing, GAAP, regulatory compliance and customer relations. Jim has served as the lead partner on dozens of clients during his career and has served as the lead partner on the insurance segment of one of the world's largest insurers where he lead a team of several hundred people around the world. Prior to joining the firm, Greisch was with a Big Four accounting firm in Omaha where he served as managing partner for five years and most recently was the area partner-in-charge of financial services.

**Andrea Iacoboni** is the Associate Vice President leading the Accounting Policy & Research department at Nationwide Insurance Company. Her team is responsible for monitoring and assessing the impact of new and evolving accounting guidance produced by the FASB, SEC and NAIC, as well as assisting with the communication, education and implementation of new guidance applicable to the company. In addition, her team conducts technical accounting analysis related to all significant and complex transactions and ensures appropriate documentation supporting accounting conclusions and policies. Prior to joining Nationwide, Andrea was a Manager in the Accounting Policy team at Cardinal Health and prior to that was an auditor for PricewaterhouseCoopers. Andrea serves on the American Council of Life Insurers Accounting Committee as well as the Ohio Chapter Board of the Insurance Accounting and Systems Association. Andrea is also a member of the AICPA's Insurance Expert Panel.

**Margie Keeley** is Assistant Vice President – Head of Accounting Policy for The Hartford. Margie oversees a team of technical accountants that address U.S. GAAP and statutory accounting policy matters for life, property & casualty, group benefits, investments, and corporate areas. The team is responsible for monitoring and implementation of new accounting and researching and developing existing accounting for new products and transactions. Margie is a member of the Accounting Committee of the American Council of Life Insurers. At The Hartford she previously was a Vice President for real estate investment fund operations. Prior to The Hartford Margie was with CIGNA as a director in accounting policy and as a real estate investment asset manager, and with Price Waterhouse as a Senior Manager. She is a CFA Charterholder, a Massachusetts CPA and earned her BS in accounting at the University of Massachusetts.

**Brigitte Lenz** is currently the Director of Shareholder Reporting for The Allstate Corporation. In this role, she leads SEC and GAAP reporting including the Quarterly Earnings Release, Investor Supplement, and Form 10-Q/10-K reports, as well as several subsidiary company GAAP reports. Prior to joining Allstate in 2008, she worked at Deloitte & Touche LLP for 11 years. The majority of her career at Deloitte was focused on the life insurance industry. She also spent two years in a national office role supporting the Insurance Industry Professional Practice Director by assisting

audit teams across the country in identifying and resolving insurance-related technical issues. She is currently a member of the AICPA Insurance Experts Panel. Brigitte is a CPA licensed in Minnesota and Illinois. She has a Bachelor of Business Administration in Accountancy and Japanese from the University of Notre Dame.

**Lucy Lillycrop**, currently serves as a partner in PwC's National Professional Services Group, assisting engagement teams in resolving complex financial accounting and reporting issues, with a focus on insurance industry matters. In this role, Lucy helps to monitor the activities of various standard setting bodies, including the FASB, SEC, NAIC and others, and helps coordinate PwC's response to insurance industry standard setting activities. She is currently a member of the AICPA Insurance Experts Panel. Lucy has over 20 years of experience at PwC and prior to joining the National Professional Services Group, she was a New York based Partner in PwC's Insurance Practice and has experience working on both audit and business advisory engagements across all industries.

**Richard D. Lynch** is a Partner in Ernst & Young's Professional Practice Group ("PPD") located in New York. Rick has over 29 years' experience serving Ernst & Young's insurance clients. Rick's area of insurance knowledge includes all aspects of the industry, life/health, property/casualty, managed care/healthcare, and reinsurance. Rick is an insurance accounting expert in US GAAP, statutory insurance accounting, and International Financial Reporting Standards. Rick is the Chair of Ernst & Young's global Insurance Technical Group. Rick also is the current Chair of the AICPA's Insurance Expert Panel.

**David Moore** is a director and shareholder with Postlethwaite & Netterville in its Accounting and Assurance Services Group. David is located in the Baton Rouge, Louisiana office where he leads P&N's Insurance Practice. David's 29 years in public accounting experience includes stock and mutual owned companies covering property & casualty, life, and public entity risk pools as well as insurance industry guaranty funds, insurance agencies and third party administrators. David's practice areas also include providing consulting services, mergers and acquisitions due diligence, and service as an expert witness in litigation support matters. David is a graduate of Louisiana State University and a member of the Association of Certified Fraud Examiners. David is a member of the AICPA's Insurance Expert Panel.

**Girish Ramanathan** joined AIG in July 2014 and is the Head of Accounting Policy for PC and International Life at AIG. He is responsible for providing US GAAP and US Statutory accounting guidance primarily on PC insurance, International Life and annuity contracts and reinsurance on both PC and Life. He also is an active participant at industry group meetings (ACLI, Property Casualty Coalition) and follows up on the latest developments on US GAAP related to insurance. Prior to this Girish spent 8 years in MetLife's office of accounting policy responsible for all life insurance related technical accounting issues and policies. Girish drafted the reinsurance accounting policy at MetLife. In addition Girish had responsibilities to provide accounting guidance on taxes, mergers and acquisitions, capital transactions and restructurings. Additionally he also served as the regional CFO for the India operations of MetLife for 6 months in 2012. Prior to that, he spent about 14 years in public accounting in India and New York practices of Deloitte and KPMG. During his 14 years, he was in the audit practice mainly in the insurance industry. He was also involved in the US GAAP and IFRS conversions of various companies in India that listed themselves in the United States and Luxembourg. Girish has a Bachelor's degree in Commerce from University of Mumbai. Girish is also a Chartered Accountant with the Indian Institute of Chartered Accountants, a CPA from California, a member of AICPA and a CGMA as well. He is a member of the AICPA's Insurance Expert Panel.

**Kevin Ryals** is an audit and advisory partner with Dixon Hughes Goodman LLP in the Charlotte, North Carolina office, currently serving as the Firm's Insurance Industry Professional Practice Partner. In this capacity Kevin oversees the audit quality aspects of the Insurance practice. Kevin's 18 years of public accounting experience includes both private and public entities covering life, property and casualty, self-insured and warranty providers as well as insurance industry agencies and third party administrators. Kevin's practice areas include purchase accounting, Initial Public Offering readiness and financial statement modernization, mergers and acquisition due diligence, technical implementation and attest services. In addition to serving on the AICPA Insurance Expert Panel, Kevin is a member of the AICPA Insurance Revenue Recognition Task Force.

**Rick Sojkowski** is a Partner in Deloitte & Touche LLP, current serving as the Firm's Insurance Industry Professional Practice Director, located in Hartford, CT. In this role, Rick oversee the audit quality aspects of the Firm's insurance practice. Rick has 30 years of experience serving Deloitte's insurance clients. Rick's experiences include all aspects of the industry, life/health, property/casualty, managed care/healthcare, and reinsurance, serving both Stock and Mutual companies. Rick is the United States representative on Deloitte's global Insurance Experts Panel and is Deloitte's representative on the AICPA's Insurance Expert Panel.