

Plans in Arizona expected to need their first audit for plan year 2026

Built from U.S. Department of Labor Form 5500 public data (EFAST2, data as of 30 Sep 2026). A plan that filed Form 5500-SF for 2025 and reported **121 or more participants with account balances** at year-end generally loses the small-plan audit waiver for the next plan year (29 CFR 2520.103-1, 80-120 participant rule).

44

plans in Arizona on the 2026 forecast list

85

plans in Arizona on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 44 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
INGLESIDE VETERINARY SERVICES, LLC INGLESIDE VETERINARY SERVICES, LLC 401K PROFIT SHARING PLAN	Phoenix	Professional Services	401(k)	71	121	\$4,285,902	2027-07-31 ext. 2027- 10-15
TRAINUAL, INC TRAINUAL, INC 401(K) PLAN	Tempe	Professional Services	401(k)	117	125	\$6,413,405	2027-07-31 ext. 2027- 10-15
SUN LAKES II HOMEOWNERS ASSOCIATION SUN LAKES II HOMEOWNERS ASSOCIATION 401(K) PLAN	Sun Lakes	Real Estate	401(k)	105	134	\$2,640,370	2027-07-31 ext. 2027- 10-15
ROC PHYSICAL THERAPY, PLLC ROC PHYSICAL THERAPY 401(K) PLAN	Gilbert	Health Care	401(k)	70	153	\$611,572	2027-07-31 ext. 2027- 10-15
UNITED INTEGRATED SERVICES (USA) CORP. UNITED INTEGRATED SERVICES (USA) CORP 401(K) PLAN	Phoenix	Construction	401(k)	75	182	\$2,653,036	2027-07-31 ext. 2027- 10-15

Deadlines are for the first audited plan year (2026, calendar-year plans): last day of the 7th month after plan year end; 15th day of the 10th month with Form 5558.

Who audits plans in Arizona today

Audit firm	Plan audits (PY2024)	Share in state
Cbiz CPAS P.C.	100	9.4%
Kimberlin Company, PLLC	83	7.8%
Cliftonlarsonallen LLP	81	7.6%
Baker Tilly US, LLP	71	6.7%

Audit firm	Plan audits (PY2024)	Share in state
Metz CPA, PLLC	63	5.9%
Mansperger Patterson & McMullin Plc	60	5.6%
Forvis Mazars, LLP	49	4.6%
Beachfleischman PLLC	45	4.2%

Forecast list by industry

Industry	Plans
Professional Services	10
Health Care	8
Construction	6
Accommodation & Food	3
Manufacturing	3

The full Arizona list includes every forecast plan with sponsor, EIN, plan number, city, industry (NAICS), participant trend, net assets and deadlines, plus the watch list and monthly updates through the 2026 filing season. Founding price: \$290 per year for Arizona, \$990 nationwide. Reply to the email to reserve.

Source: U.S. Department of Labor, EBSA Form 5500 datasets (public data). Company-level information only; no personal data. Forecasts are estimates based on filed data and are not legal or audit advice. First Audit Radar · firstauditradar.com