

Plans in California 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).

341 plans in California on the 2026 forecast list	765 plans in California on the 100-120 watch list	81% of comparable 2023 forecasts filed an audited return the next year
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Sample: 5 of 341 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
EXCELLENT EDUCATION DEVELOPMENT, INC. EXED 403(B) PLAN	Los Angeles	Professional Services	other DC	114	121	\$14,182,666	2027-07-31 ext. 2027-10-15
THE CAREY SCHOOL THE CAREY SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	San Mateo	Education	other DC	118	127	\$20,125,547	2027-07-31 ext. 2027-10-15
DMF, INC. DMF, INC. 401(K) PLAN	Carson	Manufacturing	401(k)	120	135	\$10,318,945	2027-07-31 ext. 2027-10-15
SUPERLANET SUPERLANET 401(K) PLAN	San Diego	Admin & Support Services	401(k)	102	155	\$2,244,794	2027-07-31 ext. 2027-10-15
SERVE ROBOTICS, INC. SERVE ROBOTICS 401(K) PLAN	Redwood City	Manufacturing	401(k)	100	341	\$4,763,379	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 California today

Audit firm	Plan audits (PY2024)	Share in state
Baker Tilly US, LLP	924	11.0%
Pension Assurance LLP	582	7.0%

Audit firm	Plan audits (PY2024)	Share in state
Miller Kaplan Arase LLP	380	4.5%
Cliftonlarsonallen LLP	321	3.8%
Holthouse Carlin & Van Trigt LLP	271	3.2%
Withumsmith+brown, PC	265	3.2%
Armanino LLP	184	2.2%
Lee CPA Audit Group	180	2.1%

Forecast list by industry

Industry	Plans
Professional Services	79
Health Care	46
Manufacturing	45
Information	24
Retail	22

The full California 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 California, \$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