

Plans in Iowa 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).

23

plans in Iowa on the 2026 forecast list

61

plans in Iowa on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 23 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
PRIES ENTERPRISES INC PRIES ENTERPRISES, INC. 401(K) PROFIT-SHARING PLAN	Independence	Manufacturing	401(k)	108	121	\$4,228,764	2027-07-31 ext. 2027-10-15
INVISION ARCHITECTURE, LLC INVISION ARCHITECTURE 401(K) RETIREMENT PLAN	Waterloo	Professional Services	401(k)	110	122	\$18,830,244	2027-07-31 ext. 2027-10-15
M2C EXPRESS INC M2C EXPRESS INC 401(K) PLAN	Council Bluffs	Transportation	401(k)	68	125	\$284,190	2027-07-31 ext. 2027-10-15
WESTERN ENGINEERING COMPANY WESTERN ENGINEERING COMPANY EES SAVINGS PLAN	Harlan	Construction	401(k)	114	128	\$10,685,646	2027-07-31 ext. 2027-10-15
ALL FOR ONE LOGISTICS ALL FOR ONE LOGISTICS 401(K) PLAN	Iowa City	Transportation	401(k)	109	165	\$371,194	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 Iowa today

Audit firm	Plan audits (PY2024)	Share in state
Cliftonlarsonallen LLP	95	11.1%
RSM US LLP	74	8.6%
Uhy LLP	69	8.1%

Audit firm	Plan audits (PY2024)	Share in state
Eide Bailly LLP	59	6.9%
Forvis Mazars, LLP	42	4.9%
Forge Financial & Management Consul	34	4.0%
Bergankdv, LTD.	31	3.6%
Denman CPA LLP	29	3.4%

Forecast list by industry

Industry	Plans
Health Care	4
Construction	3
Manufacturing	3
Professional Services	3
Finance & Insurance	3

The full Iowa 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 Iowa, \$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