

Plans in Massachusetts 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).

67 plans in Massachusetts on the 2026 forecast list	197 plans in Massachusetts 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 67 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
CBSET, INC. CBSET, INC. 401(K) PLAN	Lexington	Professional Services	401(k)	108	121	\$12,125,995	2027-07-31 ext. 2027-10-15
DEMANDDRIVE, LLC DEMANDDRIVE 401(K) PROFIT SHARING PLAN AND TRUST	Waltham	Professional Services	401(k)	109	129	\$5,922,627	2027-07-31 ext. 2027-10-15
BCF RESTAURANTS LLC FRIENDLY'S (BCF) 401K PLAN	Attleboro	Accommodation & Food	401(k)	109	136	\$113,243	2027-07-31 ext. 2027-10-15
PATIENT FUNDING ALTERNATIVES LLC PATIENT FUNDING ALTERNATIVES - 401(K)	Woburn	Finance & Insurance	401(k)	105	148	\$2,440,802	2027-07-31 ext. 2027-10-15
EDENRED BENEFITS, LLC EDENRED COMMUTER BENEFIT SOLUTIONS 401(K) PROFIT SHARING PLAN & TRUST	Boston	Professional Services	401(k)	106	315	\$21,632,372	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 Massachusetts today

Audit firm	Plan audits (PY2024)	Share in state
Caron & Bletzer, PLLC	395	15.1%
Aafcpas, Inc.	161	6.2%

Audit firm	Plan audits (PY2024)	Share in state
Cbiz CPAS P.C.	156	6.0%
Gray, Gray & Gray, LLP	112	4.3%
Cliftonlarsonallen LLP	102	3.9%
Baker Tilly US, LLP	71	2.7%
Johnson Oconnor Feron & Carucci LLP	69	2.6%
Citrin Cooperman & Company, LLP	65	2.5%

Forecast list by industry

Industry	Plans
Professional Services	24
Health Care	12
Manufacturing	8
Finance & Insurance	6
Retail	3

The full Massachusetts 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 Massachusetts, \$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