

Plans in Maryland 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).

37

plans in Maryland on the 2026 forecast list

124

plans in Maryland on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 37 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
PAYROLL NETWORK, INC. PAYROLL NETWORK, INC. 401(K) SAVINGS PLAN	Rockville	Professional Services	401(k)	113	122	\$15,859,019	2027-07-31 ext. 2027-10-15
CAPITAL TECHNOLOGY GROUP CAPITAL TECHNOLOGY GROUP 401(K) PLAN	Silver Spring	Professional Services	401(k)	72	125	\$8,879,809	2027-07-31 ext. 2027-10-15
THE LEARNING TREE ABA, LLC THE LEARNING TREE ABA, LLC 401(K) PLAN	Baltimore	Health Care	401(k)	106	137	\$216,782	2027-07-31 ext. 2027-10-15
VENETOULIS INSTITUTE FOR LOCAL JOURNALISM D/B/A THE BALTIMORE BANNER VENETOULIS INSTITUTE FOR LOCAL JOURNALISM D/B/A THE BALTIMORE BANNER 401(K) PLAN	Baltimore	Real Estate	401(k)	116	159	\$6,533,719	2027-07-31 ext. 2027-10-15
PEACEFUL MIND HOME CARE LLC ASSISTING HANDS OF POTOMAC 401(K) PLAN	Bethesda	Health Care	401(k)	77	305	\$989,600	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 Maryland today

Audit firm	Plan audits (PY2024)	Share in state
Cliftonlarsonallen LLP	109	6.7%

Audit firm	Plan audits (PY2024)	Share in state
Sc&h Attest Services, P.C.	91	5.6%
Ellin & Tucker	64	3.9%
Novak Francella, LLC	48	3.0%
BDO USA, P.C.	47	2.9%
Sb & Company, LLC	47	2.9%
Cohnreznick LLP	44	2.7%
Calibre CPA Group, PLLC	43	2.6%

Forecast list by industry

Industry	Plans
Professional Services	11
Transportation	7
Health Care	3
Information	3
Manufacturing	3

The full Maryland 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 Maryland, \$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