

Plans in Michigan 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).

51
plans in Michigan on the 2026 forecast list

156
plans in Michigan on the 100-120 watch list

81%
of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 51 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
CENTRAL STATE BANCORP, INC. CS BANCORP 401(K) RETIREMENT SAVINGS PLAN	Traverse City	Finance & Insurance	401(k)	112	121	\$17,681,905	2027-07-31 ext. 2027-10-15
EAST JORDAN FAMILY HEALTH CENTER, INC. EAST JORDAN FAMILY HEALTH CENTER 401(K) RETIREMENT PLAN	East Jordan	Health Care	401(k)	118	124	\$6,810,729	2027-07-31 ext. 2027-10-15
ASSA GROUP, INC.DBA ENWORK ENWORK 401(K) PROFIT SHARING PLAN	Lowell	Wholesale	401(k)	115	134	\$7,270,096	2027-07-31 ext. 2027-10-15
TAYLOR FORD, INC. TAYLOR FORD, INC. 401(K) PLAN	Taylor	Retail	401(k)	118	149	\$12,321,707	2027-07-31 ext. 2027-10-15
MCNEESE LOGISTICS LLC MCNEESE LOGISTICS LLC 401(K) PLAN	Bay City	Transportation	401(k)	83	254	\$551,153	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 Michigan today

Audit firm	Plan audits (PY2024)	Share in state
Plante & Moran, PLLC	417	16.0%
Doeren Mayhew Assurance	156	6.0%
Rehmann Robson LLC	131	5.0%

Audit firm	Plan audits (PY2024)	Share in state
Uhy LLP	100	3.9%
Hungerford	99	3.8%
Baker Tilly US, LLP	93	3.6%
Yeo & Yeo, P.C.	92	3.5%
BDO USA, P.C.	72	2.8%

Forecast list by industry

Industry	Plans
Manufacturing	9
Transportation	6
Health Care	6
Professional Services	6
Other Services	5

The full Michigan 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 Michigan, \$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