

# Plans in North Carolina 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).

44

plans in North Carolina on the 2026 forecast list

136

plans in North Carolina on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

## Sample: 5 of 44 plans

| Plan sponsor                                                                                               | City         | Industry                 | Type   | With balance BOY 2025 | With balance EOY 2025 | Net assets   | Audited 5500 due              |
|------------------------------------------------------------------------------------------------------------|--------------|--------------------------|--------|-----------------------|-----------------------|--------------|-------------------------------|
| <b>CAROLINA INTERNAL MEDICINE ASSOCIATES, PA</b><br>CAROLINA INTERNAL MEDICINE 401(K) PS PLAN              | Asheville    | Health Care              | 401(k) | 84                    | 121                   | \$21,715,923 | 2027-07-31<br>ext. 2027-10-15 |
| <b>JOHNSTON, ALLISON &amp; HORD, P.A.</b><br>JOHNSTON, ALLISON & HORD, P.A. RETIREMENT PLAN                | Charlotte    | Professional Services    | 401(k) | 116                   | 123                   | \$67,521,175 | 2027-07-31<br>ext. 2027-10-15 |
| <b>ATLANTIC REGIONAL FINANCIAL LLC</b><br>ATLANTIC REGIONAL FINANCIAL LLC 401K PROFIT SHARING PLAN AND TRU | Indian Trail | Admin & Support Services | 401(k) | 119                   | 129                   | \$3,007,759  | 2027-07-31<br>ext. 2027-10-15 |
| <b>PALZIV NORTH AMERICA, INC.</b><br>PALZIV NORTH AMERICA, INC. PROFIT SHARING 401(K) PLAN                 | Louisburg    | Manufacturing            | 401(k) | 67                    | 144                   | \$2,108,821  | 2027-07-31<br>ext. 2027-10-15 |
| <b>LEADWAVE STRATEGIES, LLC</b><br>LEADWAVE STRATEGIES 401(K) SAVINGS PLAN                                 | Charlotte    | Construction             | 401(k) | 112                   | 252                   | \$8,650,468  | 2027-07-31<br>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 North Carolina today

| Audit firm         | Plan audits (PY2024) | Share in state |
|--------------------|----------------------|----------------|
| Forvis Mazars, LLP | 219                  | 12.1%          |

| Audit firm                  | Plan audits (PY2024) | Share in state |
|-----------------------------|----------------------|----------------|
| Greerwalker LLP             | 96                   | 5.3%           |
| Smith Leonard PLLC          | 85                   | 4.7%           |
| Cliftonlarsonallen LLP      | 78                   | 4.3%           |
| Bernard Robinson & Company  | 71                   | 3.9%           |
| Thomas, Judy & Tucker, P.A. | 50                   | 2.8%           |
| Eisneramper LLP             | 49                   | 2.7%           |
| Cherry Bekaert LLP          | 44                   | 2.4%           |

## Forecast list by industry

| Industry                 | Plans |
|--------------------------|-------|
| Professional Services    | 10    |
| Manufacturing            | 5     |
| Health Care              | 5     |
| Admin & Support Services | 5     |
| Construction             | 4     |

**The full North Carolina 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 North Carolina, \$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](https://firstauditradar.com)