

Plans in New York 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).

139 plans in New York on the 2026 forecast list	372 plans in New York 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 139 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
HARRIMAN SUMMER CAMP, S-11 INC. HARRIMAN SUMMER CAMP 403(B) PLAN	New Windsor	Accommodation & Food	other DC	75	121	\$536,648	2027-07-31 ext. 2027-10-15
ACRISURE RE US LIMITED ACRISURE RE US LIMITED 401(K) PLAN	New York	Finance & Insurance	401(k)	112	125	\$18,834,664	2027-07-31 ext. 2027-10-15
HEBBIA, INC. HEBBIA 401(K) PLAN	New York	Professional Services	401(k)	76	137	\$2,898,602	2027-07-31 ext. 2027-10-15
ARSENAL CAPITAL MANAGEMENT, LP ARSENAL CAPITAL MANAGEMENT 401(K) PLAN	New York	Finance & Insurance	401(k)	95	153	\$13,445,204	2027-07-31 ext. 2027-10-15
SA HOSPITALITY GROUP LLC SA HOSPITALITY GROUP 401(K) PLAN	New York	Accommodation & Food	401(k)	64	344	\$2,130,710	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 New York today

Audit firm	Plan audits (PY2024)	Share in state
Bonadio & Co., LLP	398	6.5%
Pkf O'connor Davies, LLP	328	5.4%

Audit firm	Plan audits (PY2024)	Share in state
Cbiz CPAS P.C.	199	3.2%
BDO USA, P.C.	182	3.0%
Caron & Bletzer, PLLC	172	2.8%
Forvis Mazars, LLP	169	2.8%
Baker Tilly US, LLP	150	2.5%
Citrin Cooperman & Company, LLP	144	2.4%

Forecast list by industry

Industry	Plans
Health Care	28
Professional Services	24
Retail	14
Accommodation & Food	13
Manufacturing	10

The full New York 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 New York, \$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