

# Plans in Ohio 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).

**53**  
plans in Ohio on the 2026 forecast list

**181**  
plans in Ohio on the 100-120 watch list

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

## Sample: 5 of 53 plans

| Plan sponsor                                                                                                     | City                  | Industry      | Type     | With balance<br>BOY 2025 | With balance<br>EOY 2025 | Net assets   | Audited<br>5500 due           |
|------------------------------------------------------------------------------------------------------------------|-----------------------|---------------|----------|--------------------------|--------------------------|--------------|-------------------------------|
| <b>SPRINGER SCHOOL AND CENTER</b><br>SPRINGER SCHOOL AND CENTER<br>DC RETIREMENT PLAN                            | Cincinnati            | Education     | other DC | 104                      | <b>121</b>               | \$14,442,875 | 2027-07-31<br>ext. 2027-10-15 |
| <b>KRAFT ELECTRICAL CONTRACTING, INC.</b><br>KRAFT ELECTRICAL<br>CONTRACTING INC. 401K SALARY<br>RED PL & TRUST  | Cincinnati            | Construction  | 401(k)   | 112                      | <b>123</b>               | \$10,055,386 | 2027-07-31<br>ext. 2027-10-15 |
| <b>LIMA CONVALESCENT HOME FOUNDAT</b><br>LIMA CONVALESCENT HOME<br>FOUNDAT 401(K) PROFIT<br>SHARING PLAN & TRUST | Lima                  | Health Care   | 401(k)   | 97                       | <b>131</b>               | \$734,181    | 2027-07-31<br>ext. 2027-10-15 |
| <b>APA SOLAR, LLC DBA AP ALTERNATIVES 20-345 COUNTY ROAD X</b><br>APA SOLAR 401(K) PLAN                          | Ridgeville<br>Corners | Utilities     | 401(k)   | 103                      | <b>143</b>               | \$3,348,941  | 2027-07-31<br>ext. 2027-10-15 |
| <b>THE ALLOY ENGINEERING COMPANY</b><br>THE ALLOY ENGINEERING<br>COMPANY 401(K) RETIREMENT<br>SAVINGS PLAN       | Berea                 | Manufacturing | 401(k)   | 79                       | <b>191</b>               | \$14,766,955 | 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 Ohio today

| Audit firm                          | Plan audits (PY2024) | Share in state |
|-------------------------------------|----------------------|----------------|
| Clark, Schaefer, Hackett & Co.      | 280                  | 8.4%           |
| Meaden & Moore, LTD.                | 169                  | 5.1%           |
| Plante & Moran, PLLC                | 150                  | 4.5%           |
| Gbq Partners, LLC                   | 135                  | 4.1%           |
| Barnes Dennig                       | 127                  | 3.8%           |
| Cliftonlarsonallen LLP              | 120                  | 3.6%           |
| Maloney & Novotny LLC               | 112                  | 3.4%           |
| Bober, Markey, Fedorovich & Company | 104                  | 3.1%           |

## Forecast list by industry

| Industry              | Plans |
|-----------------------|-------|
| Health Care           | 11    |
| Professional Services | 8     |
| Construction          | 8     |
| Manufacturing         | 4     |
| Real Estate           | 4     |

**The full Ohio 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 Ohio, \$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)