

Plans in Oregon 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).

31 plans in Oregon on the 2026 forecast list	90 plans in Oregon 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 31 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
BELOVED HOSPICE, INC. BELOVED HOSPICE 401(K) PLAN	Wilsonville	Health Care	401(k)	90	123	\$847,947	2027-07-31 ext. 2027-10-15
BOULDER CARE, INC. BOULDER CARE, INC. 401(K) PLAN	Portland	Information	401(k)	107	126	\$3,710,525	2027-07-31 ext. 2027-10-15
R-2 CONTRACTORS, INC. THE CONTRACTORS RETIREMENT PLAN	Prineville	Construction	401(k)	77	131	\$1,301,195	2027-07-31 ext. 2027-10-15
PORTLAND PIRATE COMPANY PORTLAND PIRATE COMPANY 401(K) PLAN	Salem	Professional Services	401(k)	117	142	\$3,447,185	2027-07-31 ext. 2027-10-15
APCORE LOGISTICS LLC APCORE LOGISTICS LLC 401(K) PLAN	Milwaukie	Transportation	401(k)	103	216	\$348,815	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 Oregon today

Audit firm	Plan audits (PY2024)	Share in state
Baker Tilly US, LLP	184	18.9%
Jones & Roth, P.C.	70	7.2%
Cliftonlarsonallen LLP	55	5.6%
Perkins & Company, P.C.	47	4.8%
Aldrich CPAS and Advisors LLP	46	4.7%

Audit firm	Plan audits (PY2024)	Share in state
Delap LLP	36	3.7%
Hoffman, Stewart & Schmidt, P.C.	36	3.7%
Kbf CPAS - Audit, LLP	33	3.4%

Forecast list by industry

Industry	Plans
Professional Services	6
Health Care	6
Transportation	5
Manufacturing	3
Admin & Support Services	2

The full Oregon 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 Oregon, \$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