

Plans in South 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).

28 plans in South Carolina on the 2026 forecast list	65 plans in South Carolina 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 28 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
CAROLINA HAIR CARE INC CAROLINA HAIR CARE INC 401(K) PROFIT SHARING PLAN & TRUST	Easley	Professional Services	401(k)	92	121	\$260,638	2027-07-31 ext. 2027-10-15
FAITH CHRISTIAN SCHOOL AND PRE FAITH CHRISTIAN SCHOOL AND PRE 401(K) PROFIT SHARING PLAN & TRUST	Summerville	Education	401(k)	110	123	\$237,416	2027-07-31 ext. 2027-10-15
SAGE VALLEY, LLC SAGE VALLEY LLC RETIREMENT PLAN	Graniteville	Arts & Recreation	401(k)	101	134	\$5,075,818	2027-07-31 ext. 2027-10-15
JEM RESTAURANT GROUP INC JEM RESTAURANT GROUP INC 401(K) PLAN	Daniel Island	Accommodation & Food	401(k)	86	144	\$1,660,054	2027-07-31 ext. 2027-10-15
ENVIROSMART, INC. ENVIROSMART, INC. 401(K) AND PREVAILING WAGE PLAN	Moncks Corner	Admin & Support Services	401(k)	85	276	\$4,094,669	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 South Carolina today

Audit firm	Plan audits (PY2024)	Share in state
Elliott Davis, LLC	97	13.8%

Audit firm	Plan audits (PY2024)	Share in state
Forvis Mazars, LLP	85	12.1%
Bauknight Pietras & Stormer, P.A.	33	4.7%
Cherry Bekaert LLP	22	3.1%
Greerwalker LLP	22	3.1%
Dcpas, LLC Dba Davis & Company CPAS	21	3.0%
The Hobbs Group, P.A.	20	2.9%
Cliftonlarsonallen LLP	19	2.7%

Forecast list by industry

Industry	Plans
Transportation	4
Construction	4
Professional Services	4
Health Care	3
Retail	2

The full South 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 South 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