

Plans in Tennessee 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).

27

plans in Tennessee on the 2026 forecast list

99

plans in Tennessee on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 27 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
WELLENGOOD PARTNERS WELLENGOOD PARTNERS 401(K) PLAN	Nashville	Accommodation & Food	401(k)	84	121	\$1,620,100	2027-07-31 ext. 2027-10-15
ACCESS DATA NETWORK SOLUTIONS, INC. ACCESS DATA NETWORK SOLUTIONS, INC. 401(K) & PROFIT SHARING PLAN	Memphis	Professional Services	401(k)	115	123	\$4,510,109	2027-07-31 ext. 2027-10-15
VASCULAR INSTITUTE OF CHATTANOOGA, PLLC VASCULAR INSTITUTE OF CHATTANOOGA, PLLC 401(K) PROFIT SHARING PLAN	Chattanooga	Health Care	401(k)	114	136	\$4,448,152	2027-07-31 ext. 2027-10-15
BRIGHTPOINT AUTO BODY REPAIR, LLC BRIGHTPOINT AUTO BODY REPAIR, LLC RETIREMENT READINESS 401(K) PLAN	Memphis	Other Services	401(k)	76	152	\$1,361,858	2027-07-31 ext. 2027-10-15
GALILEO EDUCATION INTERMEDIATE INC GALILEO EDUCATION INTERMEDIATE 401(K) PLAN	Franklin	Education	401(k)	92	183	\$1,274,963	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 Tennessee today

Audit firm	Plan audits (PY2024)	Share in state
Lbmc, PC	221	15.4%
Daniels, Irwin & Aylor, CPAS	72	5.0%
Baker Tilly US, LLP	51	3.5%
Cbiz CPAS P.C.	51	3.5%
Henderson Hutcherson & Mccullough	51	3.5%
Coulter & Justus	48	3.3%
Blankenship CPA Group, PLLC	43	3.0%
Forvis Mazars, LLP	41	2.9%

Forecast list by industry

Industry	Plans
Professional Services	5
Health Care	4
Transportation	4
Construction	3
Education	2

The full Tennessee 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 Tennessee, \$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