

Plans in Utah 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).

38

plans in Utah on the 2026 forecast list

71

plans in Utah on the 100-120 watch list

81%

of comparable 2023 forecasts filed an audited return the next year

Sample: 5 of 38 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
NEIGHBOR STORAGE, INC. NEIGHBOR.COM 401(K) PLAN	Lehi	Information	401(k)	108	121	\$1,199,548	2027-07-31 ext. 2027- 10-15
BOWEN, COLLINS & ASSOCIATES, INC. BOWEN, COLLINS & ASSOCIATES, INC PROFIT SHARING PLAN	Draper	Professional Services	401(k)	113	128	\$24,287,635	2027-07-31 ext. 2027- 10-15
COLE WEST, LLC COLE WEST, LLC	Centerville	Construction	401(k)	111	139	\$5,841,933	2027-07-31 ext. 2027- 10-15
INNOVATIVE DELIVERIES LLC INNOVATIVE DELIVERIES LLC 401(K) PLAN	Salt Lake City	Transportation	401(k)	120	172	\$615,575	2027-07-31 ext. 2027- 10-15
NUTRICOST NUTRICOST 401(K) PLAN	Vineyard	Wholesale	401(k)	74	391	\$2,527,609	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 Utah today

Audit firm	Plan audits (PY2024)	Share in state
Tanner LLC	104	14.5%
Eide Bailly LLP	74	10.3%
Richey, May & Co., LLP	35	4.9%

Audit firm	Plan audits (PY2024)	Share in state
Squire & Company, PC	34	4.8%
Jones Simkins LLC	29	4.1%
Larson & Company PC	26	3.6%
Hbme, LLC	25	3.5%
Traveller & Company LLC	25	3.5%

Forecast list by industry

Industry	Plans
Professional Services	7
Health Care	6
Admin & Support Services	4
Finance & Insurance	3
Construction	3

The full Utah 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 Utah, \$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