

Plans in Virginia 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).

54 plans in Virginia on the 2026 forecast list	183 plans in Virginia 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 54 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
SUGARHOUSE LLC SUGARHOUSE LLC 401(K) PROFIT SHARING PLAN & TRUST	Alexandria	Other Services	401(k)	119	121	\$2,327,466	2027-07-31 ext. 2027- 10-15
PRM INC. PRM INC. 401(K) PLAN	Leesburg	Admin & Support Services	401(k)	119	127	\$8,581,748	2027-07-31 ext. 2027- 10-15
CENTRE LAW AND CONSULTING, LLC CENTRE LAW AND CONSULTING, LLC AFASS 401(K) PLAN	Tysons	Professional Services	401(k)	83	132	\$3,334,727	2027-07-31 ext. 2027- 10-15
FEDSCALE INC FEDSCALE INC 401(K) PROFIT SHARING PLAN & TRUST	Mount Jackson	Professional Services	401(k)	81	141	\$5,309,416	2027-07-31 ext. 2027- 10-15
SPREZZATURA MANAGEMENT CONSULTING LLC SPREZZATURA MANAGEMENT CONSULTING LLC 401(K) PLAN	Arlington	Finance & Insurance	401(k)	110	324	\$5,347,566	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 Virginia today

Audit firm	Plan audits (PY2024)	Share in state
Forvis Mazars, LLP	144	6.4%
Brown, Edwards & Company, L.L.P.	144	6.4%

Audit firm	Plan audits (PY2024)	Share in state
Pbmares, LLP	106	4.7%
Aprio LLP	77	3.4%
Keiter	75	3.3%
Cherry Bekaert LLP	67	3.0%
Baker Tilly US, LLP	64	2.8%
Charles W. Snader, P.C.	64	2.8%

Forecast list by industry

Industry	Plans
Professional Services	15
Health Care	11
Other Services	7
Construction	5
Transportation	3

The full Virginia 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 Virginia, \$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