

Plans in Illinois 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).

87 plans in Illinois on the 2026 forecast list	279 plans in Illinois 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 87 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
ARDENT SPIRITS INC ARDENT SPIRITS INC 401(K) PROFIT SHARING PLAN & TRUST	Collinsville	Professional Services	401(k)	118	121	\$140,263	2027-07-31 ext. 2027- 10-15
L2T MEDIA, LLC L2T MEDIA, LLC 401K PROFIT SHARING PLAN & TRUST	Evanston	Professional Services	401(k)	110	125	\$9,280,735	2027-07-31 ext. 2027- 10-15
PROSPERITY PARTNERS PROSPERITY PARTNERS 401(K) PLAN	Chicago	Professional Services	401(k)	105	135	\$20,441,501	2027-07-31 ext. 2027- 10-15
KANEY AEROSPACE, INC. KANEY AEROSPACE, INC. 401(K) PLAN	Rockford	Transportation	401(k)	118	143	\$8,929,255	2027-07-31 ext. 2027- 10-15
BRIGHTCARE MANAGEMENT LLC BRIGHTCARE MANAG. 401K	Chicago	Health Care	401(k)	76	298	\$495,261	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 Illinois today

Audit firm	Plan audits (PY2024)	Share in state
Sikich CPA LLC	227	6.1%
Cliftonlarsonallen LLP	219	5.9%
Plante & Moran, PLLC	211	5.7%
Crowe LLP	165	4.4%

Audit firm	Plan audits (PY2024)	Share in state
Legacy Professionals LLP	153	4.1%
RSM US LLP	152	4.1%
Forvis Mazars, LLP	148	4.0%
Miller Cooper & Co., LTD	122	3.3%

Forecast list by industry

Industry	Plans
Professional Services	20
Health Care	15
Manufacturing	14
Transportation	7
Accommodation & Food	5

The full Illinois 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 Illinois, \$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