

Plans in Pennsylvania 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).

91 plans in Pennsylvania on the 2026 forecast list	220 plans in Pennsylvania 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 91 plans

Plan sponsor	City	Industry	Type	With balance BOY 2025	With balance EOY 2025	Net assets	Audited 5500 due
MIELE MANUFACTURING MIELE MANUFACTURING 401(K) PLAN	Muncy	Manufacturing	401(k)	85	121	\$1,690,014	2027-07-31 ext. 2027-10-15
ROYAL HOME HEALTH CARE SERVICES LLC. ROYAL HOME HEALTH CARE SERVICES LLC. 401(K) PLAN	Erie	Health Care	401(k)	79	127	\$32,944	2027-07-31 ext. 2027-10-15
HERSPIEGEL CONSULTING, LLC HERSPIEGEL CONSULTING, LLC 401(K) PLAN	Yardley	Professional Services	401(k)	95	133	\$12,622,758	2027-07-31 ext. 2027-10-15
KELLER BROTHERS MOTOR COMPANY KELLER BROTHERS MOTOR COMPANY 401(K) PLAN	Lebanon	Retail	401(k)	113	145	\$8,117,093	2027-07-31 ext. 2027-10-15
RGS HOME CARE LLC RGS HOME CARE LLC 401(K) PLAN	Harrisburg	Health Care	401(k)	69	319	\$936,164	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 Pennsylvania today

Audit firm	Plan audits (PY2024)	Share in state
Baker Tilly US, LLP	335	8.3%
Rkl LLP	208	5.1%
Kreischer Miller	176	4.4%

Audit firm	Plan audits (PY2024)	Share in state
Schneider Downs & Co., Inc.	175	4.3%
Cliftonlarsonallen LLP	155	3.8%
Torrillo & Associates, LLC	79	2.0%
Mckonly & Asbury, LLP	78	1.9%
Young Oakes Brown & Co PC	78	1.9%

Forecast list by industry

Industry	Plans
Health Care	30
Professional Services	13
Accommodation & Food	6
Finance & Insurance	6
Wholesale	5

The full Pennsylvania 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 Pennsylvania, \$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