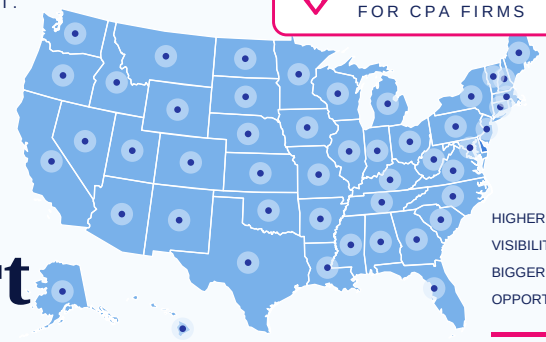
AuditRadar
PUBLIC DATA. REAL OPPORTUNITY.

NONPROFITS CREATE IMPACT. YOU FIND OPPORTUNITY.

TERRITORY REPORT
FOR CPA FIRMS



HIGHER VISIBILITY. BIGGER OPPORTUNITIES.

NONPROFIT · SAMPLE — REDACTED

Delaware Nonprofit Audit Opportunity Report

DATA-DRIVEN PROSPECTS. A STRONGER TOMORROW.

Prepared for: Your firm | **Territory:** Delaware (DE) | **Data as of:** 2026-11-06

Ranked Accounts
146
scored in this territory

Auditor Changes
5
▲ +120%
statewide FY2024 vs. FY2023

First Single Audits
78
▲ +29%
statewide FY2024 vs. FY2023

Open RFPs
0
open on the generation date

Turn Information Into Opportunity

AuditRadar ranks 146 nonprofit accounts in Delaware on what changed in the public record — auditor changes, first single audits, new findings, threshold entries — so your firm can spend its time where something just moved. Every row links to the filing it came from.

- Spot opportunities early
- Check every row at source
- Work the list in rank order

"Public data. Real opportunities. Stronger communities."

Top Nonprofit Audit Opportunities

RANKED BY OPPORTUNITY POTENTIAL

TRUSTED DATA. LINKED EVIDENCE.

#	Organization Name	EIN	City	State	Federal Expenditures	Primary Signal	Most Recently Observed Auditor	Opportunity Score	Evidence	Next Step
1	Delaware Academy of…		New Ca…	DE	$2,229,484	Auditor Change	Wheeler Wolfend…	73	View →	Review filing
2	Name in the full report		Wilming…	DE	$1M–$2M	Auditor Change	CliftonLarsonAlle…	56		Review filing
3	Name in the full report		Newark	DE	$2M–$5M	Auditor Change	Whisman Giordan…	54		Review filing
4	Name in the full report		Dover	DE	$1M–$2M	New Finding	Whisman Giordan…	39		Add to watch
5	Name in the full report		Rehobo…	DE	$2M–$5M	New Finding	PKS & Company,…	36		Add to watch
6	Name in the full report		Dover	DE	$1M–$2M	First Single Audit	Zelenkofske Axelr…	33		Review filing
7	Name in the full report		Wilming…	DE	$5M–$10M	First Single Audit	Barbacane, Thorn…	32		Review filing
8	Name in the full report		Wilming…	DE	$10M–$25M	New Finding	Gunnip & Compa…	32		Add to watch

Signal Legend

KEY INDICATORS OF OPPORTUNITY

- **Auditor Change** — A different audit firm between two consecutive filings.
- **First Single Audit** — First single audit filing observed.
- **Threshold Entry** — Reached the threshold for its fiscal year.
- **New Finding** — New finding in the latest filing.
- **Open RFP** — Solicitation open on the date checked.

Methodology

HOW WE IDENTIFY OPPORTUNITIES

We read nonprofit Federal Audit Clearinghouse (FAC) filings, IRS Form 990 returns and publicly posted solicitations to find organizations whose audit record just changed. Accounts are ranked on the published scoring profile named in manifest.json, weighing auditor changes, audit history, findings, federal spending and open RFPs.

Public data. Real opportunities. Every row links to its source.

Not affiliated with the U.S. General Services Administration or the Federal Audit Clearinghouse.

OPPORTUNITY LIVES IN PLAIN SIGHT.

Open RFPs: audit & accounting solicitations

EXPLICIT DEMAND · WORKED FIRST

No solicitation in Delaware was open on 2026-11-15. The accounts below are ranked on what changed in the public record instead of on a posted solicitation.

Top accounts to review

HIGHER POTENTIAL · SMARTER OUTREACH

The 25 highest-ranked of 146 accounts. Fit is how well the organization matches a regional nonprofit audit practice; Opp. is the strength of what changed on the public record; Conf. is how far the underlying identifiers can be trusted.

#	Organization	City	Federal exp.	Primary signal	Most recently observed auditor	Fit	Opp.	Conf.	Evidence	Next step
1	Delaware Academy of Medicine, Inc.	New Castle	$2,229,484	Auditor changed	Wheeler Wolfenden and Dwares, P.A.	69	73	HIGH	View →	Review filing
2	Name in the full report	Wilmington	$1M–$2M	Auditor changed	CliftonLarsonAllen LLP	71	56	HIGH		Review filing
3	Name in the full report	Newark	$2M–$5M	Auditor changed	Whisman Giordano & Associates, LLC	75	54	HIGH		Review filing
4	Name in the full report	Dover	$1M–$2M	New significant deficiency	Whisman Giordano & Associates, LLC	56	39	HIGH		Add to watch
5	Name in the full report	Rehoboth Beach	$2M–$5M	New material weakness	PKS & Company, P.A.	75	36	HIGH		Add to watch
6	Name in the full report	Dover	$1M–$2M	First single audit	Zelenkofske Axelrod LLC	69	33	HIGH		Review filing
7	Name in the full report	Wilmington	$5M–$10M	First single audit	Barbacane, Thornton & Company LLP	82	32	HIGH		Review filing
8	Name in the full report	Wilmington	$10M–$25M	New significant deficiency	Gunnip & Company LLP	72	32	HIGH		Add to watch
9	Name in the full report	Wilmington	$10M–$25M	Federal spend growth	Barbacane Thornton & Company	56	32	HIGH		Add to watch
10	Name in the full report	Wilmington	$1M–$2M	First single audit	Barbacane, Thornton & Company LLP	56	32	HIGH		Review filing
11	Name in the full report	Wilmington	$750K–$1M	First single audit	Bonadio & Co., LLP	49	32	HIGH		Review filing
12	Name in the full report	Wilmington	$1M–$2M	First single audit	Whisman Giordano & Associates, LLC	82	30	HIGH		Review filing
13	Name in the full report	Wilmington	$1M–$2M	New material weakness	Lank, Johnson & Tull, CPAs	75	30	HIGH		Add to watch
14	Name in the full report	Selbyville	$5M–$10M	First single audit	PKS & Company, P.A.	68	30	HIGH		Review filing
15	Name in the full report	Wilmington	$2M–$5M	First single audit	Herbein + Company, Inc.	61	30	HIGH		Review filing
16	Name in the full report	Wilmington	$1M–$2M	New material weakness	Lank, Johnson & Tull, CPAs	75	29	HIGH		Add to watch
17	Name in the full report	Wilmington	$5M–$10M	Repeat finding	Santora CPA Group	89	27	MEDIUM		Add to watch
18	Name in the full report	Claymont	$750K–$1M	First single audit	Bonadio & Co., LLP	60	27	HIGH		Review filing
19	Name in the full report	Wilmington	$750K–$1M	New significant deficiency	Lank, Johnson & Tull, CPAs	49	26	HIGH		Add to watch
20	Name in the full report	Wilmington	$2M–$5M	New material weakness	Milligan & Company, LLC	71	25	HIGH		Add to watch
21	Name in the full report	Wilmington	$5M–$10M	First single audit	Wheeler Wolfenden and Dwares P.A.	85	24	HIGH		Review filing
22	Name in the full report	Wilmington	$5M–$10M	New significant deficiency	Whisman Giordano & Associates, LLC	80	24	HIGH		Add to watch
23	Name in the full report	Wilmington	$1M–$2M	New material weakness	Lank, Johnson & Tull, CPAs	75	24	HIGH		Add to watch

#	Organization	City	Federal exp.	Primary signal	Most recently observed auditor	Fit	Opp.	Conf.	Evidence	Next step
24	Name in the full report	Wilmington	$2M–$5M	First single audit	Barbacane, Thornton & Company LLP	75	24	HIGH		Review filing
25	Name in the full report	Wilmington	$1M–$2M	First single audit	Barbacane Thornton & Company	73	24	HIGH		Review filing

Next step follows the signal's tier, and is advice about your own desk rather than anything observed about the organization. Read RFP — an open solicitation. Review filing — a direct change on the latest filing. Add to watch — a complexity change. Diary FYE — a timing signal only.

Opportunity Themes in Delaware

KEY TRENDS DRIVING NONPROFIT AUDIT DEMAND

78 — Entered threshold
Federal expenditures reached the threshold applicable

78 — First single audit
The first single audit filing observed for this organization.

69 — Next FAC filing not yet
The Clearinghouse shows no filing for the following fiscal year as of the data

56 — Fiscal year-end within 90 days
The fiscal year end on the latest filing has its next anniversary within

45 — New significant deficiency
The latest filing discloses a significant deficiency the prior one did not.

Recommended Actions

TURN INSIGHTS INTO ENGAGEMENTS

1. Review the top accounts and set your outreach order
2. Read each account's signal and tailor what you bring
3. Open the FAC filing before you reach out
4. Diary follow-ups against each fiscal year end
5. Check the next weekly build for what changed

Methodology & Evidence

This report uses Federal Audit Clearinghouse single audit filings (public records), IRS Form 990 returns and publicly posted solicitations. Accounts are ranked on the published profile in manifest.json, weighing auditor changes, single audit thresholds, federal expenditures, findings and open RFPs. Every figure links to the public record it came from.

Public data.
Real opportunities.
Every row links to its source.

Why these accounts, in the filings' own terms

THE EVIDENCE SENTENCE, UNEDITED

Delaware Academy of Medicine, Inc.

FAC audit year 2024 (report 2024-12-GSAFAC-0000414968) reports $2,229,484 in federal expenditures across 1 program; the auditor firm on the 2024 report (Wheeler Wolfenden and Dwares, P.A.) differs from the prior observed year (Belfint, Lyons, and Shuman, P.A.); the auditor firm on the 2023 report (Belfint, Lyons, and Shuman, P.A.) differs from the prior observed year (Cover & Rossiter); this is the organization's first FAC single audit record in the dataset (2022).
Suggested next step: Review the filing.

Incumbent landscape

WHO YOU ARE COMPETING WITH

Audit firms observed on nonprofit single audits in this territory over the last two years, largest practice first — who you are competing with, and on what size of work.

Audit firm	Nonprofit audits (2 years)	Median federal expenditures
WHISMAN GIORDANO & ASSOCIATES, LLC	28	$1,357,883
BARBACANE, THORNTON & COMPANY LLP	25	$1,621,991
BELFINT, LYONS & SHUMAN, P.A.	17	$3,688,964
Lank, Johnson & Tull, CPAs	13	$1,323,709
MAILLIE LLP	10	$2,702,773
WHEELER WOLFENDEN AND DWARES, P.A.	5	$2,229,484
BONADIO & CO., LLP	4	$875,016
BBD, LLP	3	$1,504,370
GUNNIP & COMPANY, LLP	3	$2,962,876

Audit firm	Nonprofit audits (2 years)	Median federal expenditures
PKS & COMPANY, P.A.	3	$1,410,818

How to work this report

TURN THE SHEETS INTO A CALL LIST

1. Start with the open solicitations: those organizations have said in public that they are buying.
2. Then work the ranked accounts from the top. The order is Opportunity Signal, then ICP Fit, then Data Confidence — the same order as 02_high_signal_accounts.csv.
3. Read the evidence sentence before the score. It names what was observed, when, and in which filing; the judgement about what it means is yours.
4. Open the FAC link on any account you act on and confirm the figures at the source; check a solicitation deadline on the issuer's own page before you build to it, because deadlines move.
5. Filter the CSV on your own criteria: every column in the sheets is documented in 00_data_dictionary.csv.

Signal legend

EVERY SIGNAL IN THE RANKING

Every signal used in the ranking, and what the filing had to show for it.

Auditor changed
A different firm than last year; not a rename or a combination.

First single audit
The first single audit filing observed for this organization.

New significant deficiency
The latest filing discloses a significant deficiency the prior one did not.

New material weakness
The latest filing discloses a material weakness the prior one did not.

Federal spend growth
Federal expenditures grew materially against the prior filing.

Repeat finding
A finding in the latest filing repeats one from a prior year.

How to read the scores

THE LEGEND TRAVELS WITH THE FILE

ICP Fit	0-100. How well the account matches a regional nonprofit audit practice: size, complexity and geography.
Opportunity Signal	0-100. The weight of what changed on the public record — tier A a direct change (auditor changed, first single audit, entered the threshold), tier B a complexity change (federal spend growth, new findings), tier T timing.
Data Confidence	HIGH, MEDIUM or LOW, from identifier quality, recency and resubmission status.
Blank cell	The source did not report the value; see coverage_flags in the CSV. A missing number is left blank rather than reported as a zero.

What is in this download

ONE FOLDER, EVERY FILE EXPLAINED

01_open_rfps.csv	Every solicitation open on the generation date, with its deadline quoted from the issuer's page and a link to that page.
02_high_signal_accounts.csv	The ranked accounts, one row each, with the scores, the evidence sentence and the FAC report behind it.
03_incumbent_landscape.csv	The audit firms observed in this territory, with how many nonprofit audits each one signed.
04_program_context.csv	The federal programs behind each account, ten largest first.
00_data_dictionary.csv	Every exported column, what it means, and the export's own metadata: sources, method version, date format, known limits.
auditradar_<ST>_<date>.xlsx	The same four tables in one workbook, formatted, with a data dictionary; its first sheet is the formatted first page of the data.
summary.pdf / summary.html	This summary, to read or to forward.
summary_dark.html	The same summary in the dark theme.

csv_data_report.pdf	The CSV files explained: the first rows, every column, how to read the signals and the outreach priority.
manifest.json	The FAC extract this build came from, by checksum, and the profile used.

Methodology in full

HOW THIS FILE WAS BUILT

What this is: a ranked list of nonprofit audit/accounting pursuit opportunities built from public Federal Audit Clearinghouse (FAC) data and publicly posted RFPs. Every row links to its FAC report (app.fac.gov/dissemination/summary/<report_id>) or to the original RFP page.

Sheets: 01_open_rfps = solicitations checked automatically against the issuer page on the date shown in last_verified_at. 02_high_signal_accounts = accounts ranked by Opportunity Signal, then ICP Fit, then Data Confidence. 03_incumbent_landscape = audit firms observed in FAC for this territory. 04_program_context = federal programs per account (top 10 by expenditure).

How to read the scores: ICP Fit (0-100) = how well the account matches a regional nonprofit audit practice (size, complexity, geography). Opportunity Signal (0-100) = inferred evidence of change: A direct change (auditor change, first single audit, entered threshold), B complexity change (federal spend growth, new findings), T timing (new or missing FAC filing). Open RFPs are explicit demand: they are listed first and in 01_open_rfps, never added into the score (primary_signal_tier S). Data Confidence = HIGH/MEDIUM/LOW based on identifier quality, recency and resubmission status.

What the words mean: "fac_fiscal_year_end" = the fiscal year end date on the latest FAC report; "fiscal year end approaching" means that date's next anniversary falls within 90 days of the data date, and "no FAC submission observed" means the Clearinghouse shows no report for the following fiscal year as of the data date — neither is a statement about an organization's filing status, nor that it is seeking proposals. "most recently observed auditor" = the auditor firm named on the latest FAC report; it is not a statement about a current contract. "Auditor changed" = the firm on a report differs from the firm on the report for the year before it, not counting a renamed or re-spelled firm or one that appears to have combined into another; the evidence sentence names the years. "Appears to have entered Single Audit-relevant level" = federal expenditures at/above the threshold applicable to that fiscal-year start ($750,000 before 2024-10-01; $1,000,000 on/after).

Coverage: blank cells with a coverage_flags entry mean the source did not report the value. We never display a missing value as $0. Form 990 columns (accounting fees, paid preparer, latest 990 tax period) come from the IRS Form 990 e-file data as filed; they are blank and flagged SOURCE_NOT_COVERED while a return has not been read yet, NOT_REQUIRED when the organization does not have to file a 990 with financial data, and NOT_APPLICABLE for a Form 990-EZ, which has no accounting-fee line. Form 990 accounting fees are not the price of an audit engagement: line 11c covers every accounting service bought that year - bookkeeping, the tax return, the audit - so read it as a ceiling on the audit fee rather than the fee (03_01 section 20.11). NTEE code, 501(c) subsection, revenue, assets and tax period come from the IRS Exempt Organizations Business Master File: they are the IRS's figures from the organization's latest return, not current financials.

Freshness: FAC public data is refreshed by GSA typically weekly. This report reflects the FAC extract identified in manifest.json (sha256 of general.csv). RFP status is as checked on the date in last_verified_at; deadlines can change — always confirm on the issuer's page.

Not affiliated with the U.S. General Services Administration or the Federal Audit Clearinghouse. This report is sales-prioritization information, not legal, audit, or procurement advice, and makes no claim that any organization intends to change providers.

Data: public Federal Audit Clearinghouse filings and publicly posted solicitations. Questions or corrections: support@getauditradar.com