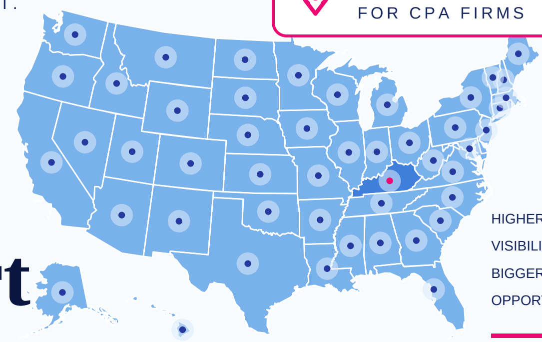
AuditRadar
PUBLIC DATA. REAL OPPORTUNITY.

NONPROFITS
CREATE IMPACT.
YOU FIND
OPPORTUNITY.

TERRITORY REPORT
FOR CPA FIRMS



HIGHER
VISIBILITY.
BIGGER
OPPORTUNITIES.

NONPROFIT · SAMPLE — REDACTED

Kentucky Nonprofit Audit Opportunity Report

DATA-DRIVEN PROSPECTS. A STRONGER TOMORROW.

Prepared for: Your firm | **Territory:** Kentucky (KY) | **Data as of:** 2026-09-18

Ranked Accounts
300
scored in this territory

Auditor Changes
15
▼ -46%
statewide FY2024 vs. FY2023

First Single Audits
139
▲ +12%
statewide FY2024 vs. FY2023

Open RFPs
0
open on the generation date

Turn Information Into Opportunity

AuditRadar ranks 300 nonprofit accounts in Kentucky 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	FAMILY SCHOLAR HO…		Louisville	KY	$10,122,987	Auditor Change	Donovan CPAs	45	View →	Review filing
2	Name in the full report		Corbin	KY	$2M–$5M	Federal spend growth	Abner & Cox, PLLC	38		Add to watch
3	Name in the full report		Louisville	KY	$1M–$2M	New Finding	Deming, Malone,…	35		Add to watch
4	Name in the full report		Hartford	KY	$10M–$25M	New Finding	Johnson, Hickey,…	34		Add to watch
5	Name in the full report		Louisville	KY	$1M–$2M	New Finding	Deming, Malone,…	34		Add to watch
6	Name in the full report		Louisville	KY	$10M–$25M	New Finding	Deming, Malone,…	33		Add to watch
7	Name in the full report		Berea	KY	$25M–$100M	Paid preparer changed (9…	CohnReznick	33		Review filing
8	Name in the full report		Louisville	KY	$1M–$2M	Auditor Change	Deming, Malone,…	32		Review filing

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.

Open RFPs: audit & accounting solicitations

EXPLICIT DEMAND · WORKED FIRST

No solicitation in Kentucky was open on 2026-09-24. 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 300 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	FAMILY SCHOLAR HOUSE, INC	Louisville	$10,122,987	Auditor changed	Donovan CPAs	81	45	MEDIUM	View →	Review filing
2	Name in the full report	Corbin	$2M–$5M	Federal spend growth	Abner & Cox, PLLC	87	38	HIGH		Add to watch
3	Name in the full report	Louisville	$1M–$2M	New significant deficiency	Deming, Malone, Livesay & Ostroff PSC	69	35	HIGH		Add to watch
4	Name in the full report	Hartford	$10M–$25M	New significant deficiency	Johnson, Hickey, & Murchison, P.C.	72	34	HIGH		Add to watch
5	Name in the full report	Louisville	$1M–$2M	New significant deficiency	Deming, Malone, Livesay & Ostroff PSC	69	34	HIGH		Add to watch
6	Name in the full report	Louisville	$10M–$25M	Repeat finding	Deming, Malone, Livesay, & Ostroff	79	33	HIGH		Add to watch
7	Name in the full report	Berea	$25M–$100M	Paid preparer changed (...	CohnReznick	76	33	HIGH		Review filing
8	Name in the full report	Louisville	$1M–$2M	Auditor changed	Deming, Malone, Livesay, & Ostroff	88	32	HIGH		Review filing
9	Name in the full report	Louisville	$1M–$2M	First single audit	Monroe Shine & Co., Inc	80	32	HIGH		Review filing
10	Name in the full report	Louisville	$1M–$2M	First single audit	Alta CPA Group	75	32	HIGH		Review filing
11	Name in the full report	Louisville	$10M–$25M	Auditor changed	Deming Malone Livesay & Ostroff	75	32	HIGH		Review filing
12	Name in the full report	Mt Sterling	$1M–$2M	First single audit	Vickie Richardson, CPA, PSC	68	32	HIGH		Review filing
13	Name in the full report	Lexington	$5M–$10M	Federal spend growth	Miller Mayer Sullivan Stevens LLP	65	32	HIGH		Add to watch
14	Name in the full report	Louisville	$750K–$1M	New material noncompli...	Hicks & Associates CPAs, PLLC	65	32	HIGH		Add to watch
15	Name in the full report	Winston Salem	$2M–$5M	Auditor changed	Blue & Co., LLC	75	31	HIGH		Review filing
16	Name in the full report	Louisville	$5M–$10M	Federal spend growth	Blue and Co. LLC	87	30	HIGH		Add to watch
17	Name in the full report	Louisville	$1M–$2M	New significant deficiency	Deming, Malone, Livesay & Ostroff PSC	72	30	HIGH		Add to watch
18	Name in the full report	Prestonsburg	$1M–$2M	First single audit	KELLEY GALLOWAY SMITH GOOLSBY PSC	50	30	HIGH		Review filing
19	Name in the full report	Albany	$750K–$1M	First single audit	Craft, Waninger, Noble & Company, PLLC	47	30	HIGH		Review filing
20	Name in the full report	Madisonville	$1M–$2M	New material weakness	Eide Bailly LLC	82	28	HIGH		Add to watch
21	Name in the full report	Glasgow	$5M–$10M	Auditor changed	Blue & Co., LLC	73	28	MEDIUM		Review filing
22	Name in the full report	Louisville	$1M–$2M	New material weakness	Forvis Mazars	88	27	HIGH		Add to watch
23	Name in the full report	Rush	$2M–$5M	First single audit	KELLEY GALLOWAY SMITH GOOLSBY, PSC	85	27	HIGH		Review filing

#	Organization	City	Federal exp.	Primary signal	Most recently observed auditor	Fit	Opp.	Conf.	Evidence	Next step
24	Name in the full report	Florence	$5M–$10M	Auditor changed	BARNES DENNIG & CO., LTD.	81	27	HIGH		Review filing
25	Name in the full report	Louisville	$5M–$10M	First single audit	Donovan CPAs	68	27	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 Kentucky

KEY TRENDS DRIVING NONPROFIT AUDIT DEMAND

140 Entered threshold — Federal expenditures reached the threshold applicable

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

110 Same auditor on 7+ reports — The latest filing and the ones before it name the same audit firm on seven

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

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

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

FAMILY SCHOLAR HOUSE, INC

FAC audit year 2025 (report 2025-12-GSAFAC-0000423875) reports $10,122,987 in federal expenditures across 28 programs; the auditor firm on the 2025 report (Donovan CPAs) differs from the prior observed year (Miller Mayer Sullivan Stevens LLP); the auditor firm on the 2023 report (Miller Mayer Sullivan Stevens LLP) differs from the prior observed year (CohnReznick LLP); the paid preparer on the Form 990 for the period ending 2025-12 (DONOVAN PC) differs from the prior filing (MILLER MAYER SULLIVAN & STEVENS LLP); federal expenditures grew from $6,111,777 to $10,122,987 between 2024 and 2025.
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
BLUE & CO., LLC	25	$5,439,186
CHERRY BEKAERT LLP	24	$2,637,958
DEMING, MALONE, LIVESAY & OSTROFF	24	$1,515,419
BARNES DENNIG & CO., LTD.	20	$6,901,836
Hicks & Associates CPAs	17	$1,252,130
FORVIS, LLP	16	$4,206,432
JONES, NALE & MATTINGLY, PLC	14	$1,552,095
Miller Mayer Sullivan Stevens LLP	11	$2,400,916

Audit firm	Nonprofit audits (2 years)	Median federal expenditures
MCM CPAS & ADVISORS LLP	9	$11,036,745
CRAFT, NOBLE & COMPANY, PLLC	8	$2,741,257

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 noncompliance
The latest filing discloses material noncompliance the prior one did not.

Paid preparer changed (990)
The paid preparer signing the latest Form 990 differs from the prior return's.

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.

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

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.