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Completing Corrective Action (Firm)

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For information on requesting a replacement or waiver of a corrective action, see [Requesting Replacement for Corrective Action \(Firm\)](#) or [Requesting Waiver for Corrective Action \(Firm\)](#).

Corrective Actions should only be marked Complete and Submitted when they are actually complete. Any questions regarding your corrective action or implementation plan should be sent directly to your Administering Entity outside of PRIMA via telephone, email, or post.

Note: You will need to acknowledge your acceptance letter before you are able to complete the below steps. See [Acknowledging Acceptance Letter or Implementation Plan \(Firm\)](#) for instructions.

To submit supporting documents as evidence for completed corrective actions, perform the following steps:

1. Under **Action Items**, click the corrective action (COA) **Case ID**.

The screenshot shows the AICPA PRIMA system interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and several icons. Below the navigation bar, there is a breadcrumb trail: Home > Due Date: 12/31/2020 | Assigned to: Multiple Assignees. See my Firm's Open reviews for details. The main content area is divided into two tabs: 'Action Items' (selected) and 'My Firm's Open Reviews'. Under the 'Action Items' tab, there is a table titled 'My Action Items (2)'. The table has columns: Case ID, Review No., Name & Number, Task Description, Received Date, and My Role. The first row in the table has 'COA-' in the Case ID column, which is highlighted with an orange circle. The Task Description for this row is 'Complete Corrective Action', the Received Date is '08/05/2020', and the My Role is 'Firm'. At the bottom of the page, there is a footer with copyright information and contact details.

Case ID	Review No.	Name & Number	Task Description	Received Date	My Role
COA-			Complete Corrective Action	08/05/2020	Firm

2. View the **Instructions** and **Review Details**.

The screenshot shows the AICPA PRIMA interface for the COA- screen. The 'To Do' tab is active, showing 'Perform Followup' and 'Complete Corrective Action'. The 'Instructions' section is highlighted with an orange box and contains the following text:

- For the Action to Take, please select Complete, Request Waiver, or Request Replacement from the drop-down below. Waivers and Replacements are rare and will only be approved for appropriate scenarios under guidance. Please see Chapter 6, Section 3300 Report Acceptance Body (RAB) Handbook of the AICPA Peer Review Program Manual for further information on when they are appropriate.
- If you select an Action to Take and it is not approved, your administering entity will request that you make revisions within PRIMA.
- After you select the Action to Take, please upload your supporting documents.
- If revisions are requested, review the revision notes at the top of the screen and make changes as needed. If you have any questions, call your administering entity.

The 'Review Details' section is also highlighted with an orange box and contains the following information:

Review Details		
Review Number	Review Type	Team Type
	Engagement Review	CART
Firm Name	State	Firm Number
	MO	
RAB Code	Meeting Date	Review Status
WRAB	07/31/2020	Pending-Corrective- Actions

At the bottom, the 'Corrective Action Details' section is visible, and the footer includes copyright information and contact details.

3. View the **Corrective Action Details**.

The screenshot shows the AICPA PRIMA interface for the COA- screen, specifically the 'Corrective Action Details' section, which is highlighted with an orange box. The section contains the following information:

Corrective Action Details		
COA Code	COA Code Description	Original Date Action Should Be Completed
009	Submit Proof of Certain CPE Taken	12/30/2020
Number Of Hours	Subject Matter	
8	SSARS	

Below the table, the 'COA Letter Description' is displayed:

Agree to have all professional staff in the firm who work on Engagement Review engagements participate in at least 8 hours of continuing professional education in SSARS. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.

The 'Action To Be Taken' dropdown menu is set to '--Select--'. Below it is a 'Comments' text area. At the bottom, there are buttons for 'Request Extension', 'Help', and 'Submit'.

4. You can request an extension of the corrective action due date with your administering entity by selecting **Request Extension**. See [Requesting Extension for Corrective Action \(Firm\)](#) for instructions.

AICPA PRIMA

Home COA-

Corrective Action Details

COA Code 009	COA Code Description Submit Proof of Certain CPE Taken	Original Date Action Should Be Completed 12/30/2020
Number Of Hours 8	Subject Matter SSARS	

COA Letter Description
Agree to have all professional staff in the firm who work on Engagement Review engagements participate in at least 8 hours of continuing professional education in SSARS. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.

Action To Be Taken --Select--

Comments

Request Extension

Help **Submit**

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5. To complete the corrective action, select **Complete** from the drop-down.

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Home COA-134401

Corrective Action Details

COA Code 009	COA Code Description Submit Proof of Certain CPE Taken	Original Date Action Should Be Completed 12/30/2020
Number Of Hours 8	Subject Matter SSARS	

COA Letter Description
Agree to have all professional staff in the firm who work on Engagement Review engagements participate in at least 8 hours of continuing professional education in SSARS. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.

Action To Be Taken --Select--

Comments

Request Extension

Help **Submit**

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6. Enter in appropriate **comments** for the completion.

to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.

Action To Be Taken Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan Documents

Document Type	Document name	Description	Upload	Delete
No content available				

[+ Add document](#)

[Help](#) [Submit](#)

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7. Upload supporting documents. Under **Upload Corrective Action or Implementation Plan Documents**, click the **Add document** plus (+) icon. For details on browsing for and uploading files, see [Uploading Documents in PRIMA](#). This step is optional.

to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.

Action To Be Taken Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan Documents

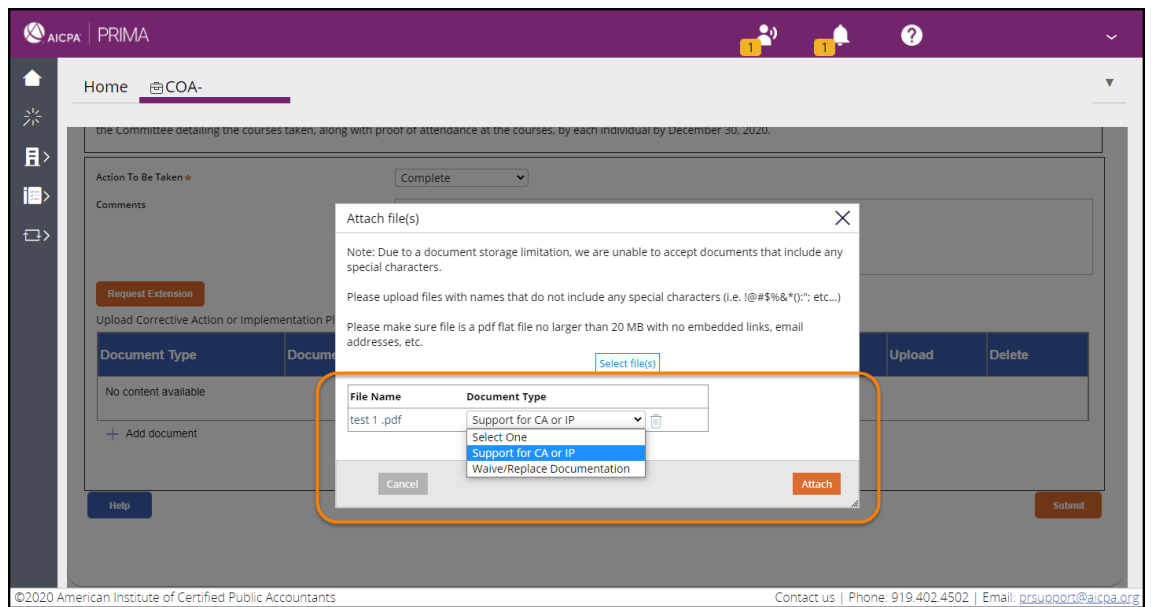
Document Type	Document name	Description	Upload	Delete
No content available				

[+ Add document](#)

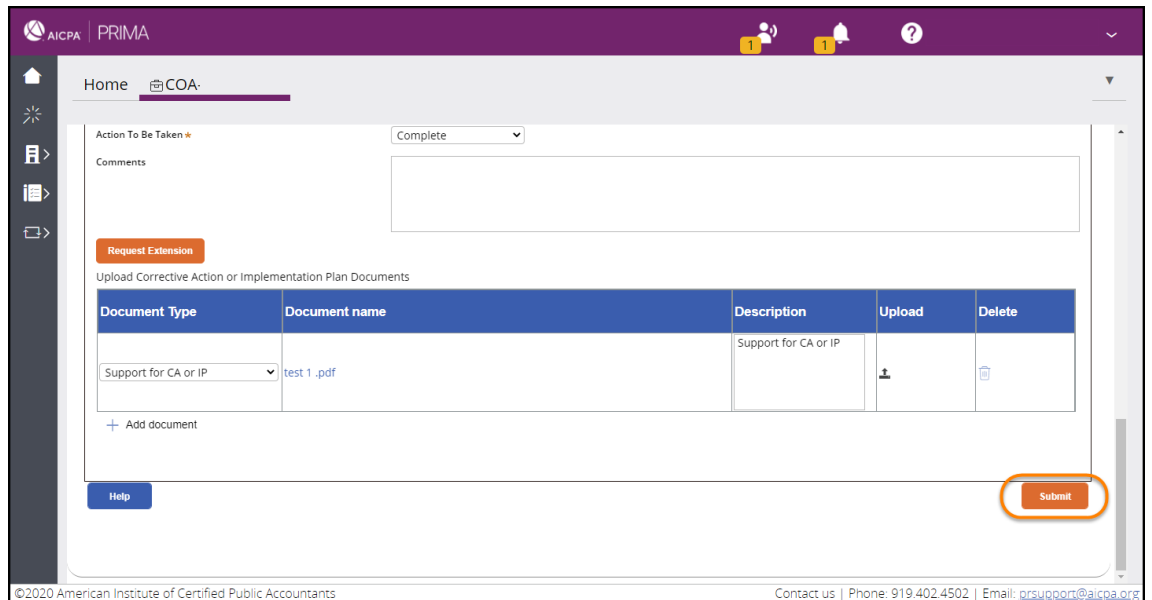
[Help](#) [Submit](#)

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8. Select the appropriate **Document Type**.



9. Once all supporting documents are uploaded, click **Submit**.



The completed case will be submitted to the technical reviewer.

Waiver

Generally, corrective actions and implementation plans are not waived. Here are some examples of when a waiver may be appropriate:

- The firm no longer performs the types of engagements that were the source of the deficiencies.
- The firm no longer performs auditing and accounting engagements.
- The firm has been sold and is not licensed to practice (this does not include mergers or where the partners have taken their clients to another firm).

In each of the scenarios above, the firm must provide a written representation of the reason and its intention not to perform these types of engagements in the future, if applicable. This written representation should be uploaded into PRIMA as support for the request to waive.

Replacement

Corrective actions and implementation plans may be replaced if the corrective action or implementation plan was specific to an industry that the firm no longer performs engagements in but the systemic cause of the deficiency extends to other aspects of the firm's practice (in this instance, please provide a written representation and upload this into PRIMA as support for the replacement request).

See [Chapter 6, "Monitoring Corrective Actions and Implementation Plans"](#) of the [RAB Handbook](#) for additional information and specific guidance.

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