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Requesting Extension for Corrective Action (Firm)

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Please note that some state boards of accountancy (SBOAs) require advance notice of extensions, so you should check with your [SBOA](#) and notify them when an extension is granted. If your SBOA uses Facilitated State Board Access (FSBA), you can grant them access to your firm's extension letter through PRIMA. For more information on FSBA, see [Opting in or out of Facilitated State Board Access \(FSBA\)](#), [Opting in or out of Sharing Peer Review Information](#) or [Information Available on Facilitated State Board Access \(FSBA\)](#).

To request an extension on a corrective action through the corrective action case in PRIMA, perform the following steps:

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

The screenshot shows the PRIMA system interface. The top navigation bar includes the AICPA logo and the word 'PRIMA'. Below the navigation bar, there's 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 titled 'Action Items' and 'My Firm's Open Reviews'. It displays a table with the following 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'. The footer of the page includes the copyright notice '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: [prsupport@aicpa.org](#)'.

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**.

Instructions

- 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.

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

Corrective Action Details

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3. Click **Request Extension**.

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--

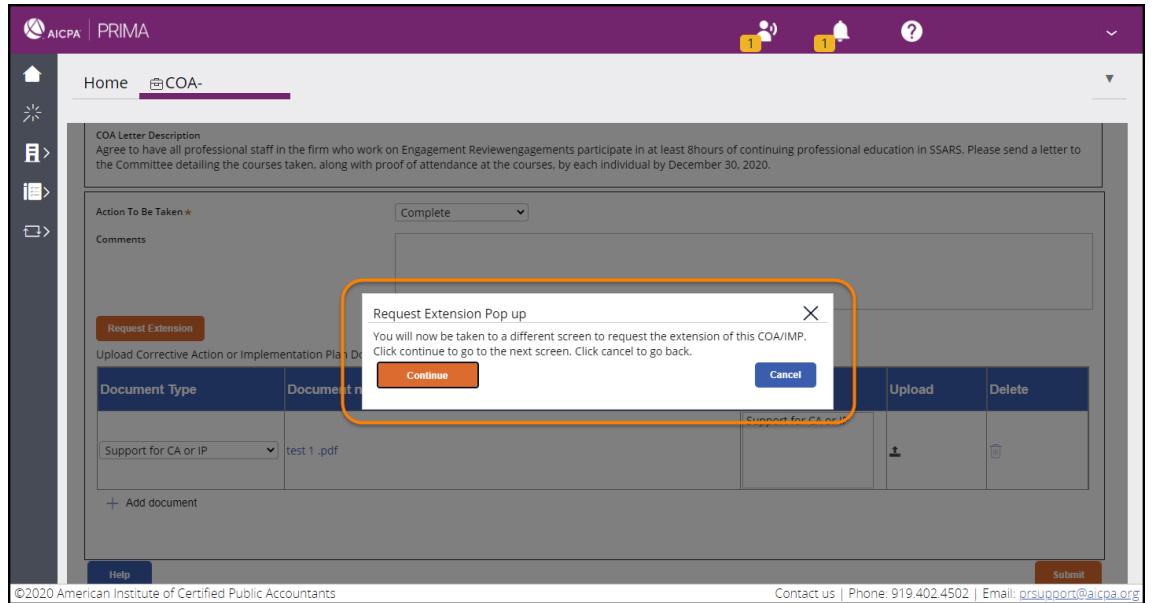
Comments

Request Extension

Help **Submit**

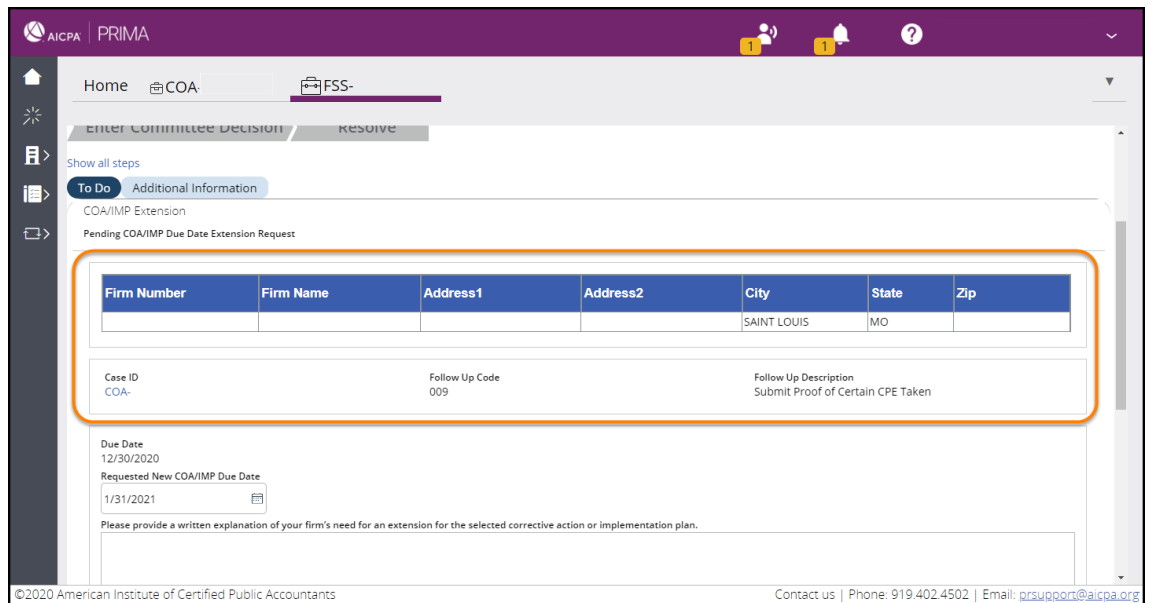
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4. A pop-up confirmation message will be displayed, asking you to confirm the extension request. Click **Continue** to move forward.



5. You will be taken to a new screen to process your Firm Self Service request for the extension.

Under the **Pending COA/IMP Due Date Extension Request** section, you can view your firm information and the associated corrective action details.



6. Under the **Requested New COA/IMP Due Date** section, enter in or use the calendar icon to select the requested due date.

Due Date
12/30/2020

Requested New COA/IMP Due Date
1/31/2021

jan 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

Today Close

Document No	Document Type	Document name	Description	Upload	Delete
No content available					

+Add document

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7. Provide a **written explanation** in the comments box for the requested due date.

1/31/2021

Please provide a written explanation of your firm's need for an extension for the selected corrective action or implementation plan.

Remaining: 256 characters

Document No	Document Type	Document name	Description	Upload	Delete
No content available					

+Add document

Help Submit

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8. Click the **Plus (+)** icon under **Firm Documents** to upload any applicable documentation for your request. This step is optional.

1/31/2021

Please provide a written explanation of your firm's need for an extension for the selected corrective action or implementation plan.

Remaining: 256 characters

Firm Documents

Document No	Document Type	Document name	Description	Upload	Delete
No content available					

+Add document

Help Submit

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9. Upload your file by clicking **Select File** and then click **Attach**. See [Uploading Documents in PRIMA](#) for detailed instructions on how to upload documents.

Attach file(s)

Note: Due to a document storage limitation, we are unable to accept documents that include any special characters.
Please upload files with names that do not include any special characters (i.e. !@#\$%^&*()"; etc...)
Please make sure file is a pdf flat file no larger than 20 MB with no embedded links, email addresses, etc.

Select file(s)

File Name	Document Type
test 1 .pdf	Support for COA/IMP Extension

Cancel Attach

10. Once complete, click **Submit** to send the request to your administering entity.

Home FSS-

Remaining: 256 characters

Firm Documents

Document No	Document Type	Document name	Description	Upload	Delete
1	Support for COA/IMP Extension	test 1 .pdf	Support for COA/IMP Extension		

+Add document

Help

Submit

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Next Steps:

- Your extension request will go to your administering entity for approval. It may also need to go to a Report Acceptance Body (RAB) for approval.
- Your request may be approved as requested or it may be altered (a shorter or longer extension granted).
- You will be notified by an Important Information email from PRIMA when a letter is issued to your Letters area of PRIMA.
- Any approved changes in due date will flow through to your corrective action case.

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