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Completing Implementation Plan (Firm)

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For information on requesting a replacement or waiver of an implementation plan, see [Requesting Replacement for Implementation Plan \(Firm\)](#) or [Requesting Waiver for Implementation Plan \(Firm\)](#).

Implementation Plans 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 implementation plan 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 implementation plans, perform the following steps:

1. Under **Action Items**, click the implementation plan (IMP) **Case ID**.

The screenshot shows the AICPA PRIMA Home page. The navigation bar at the top includes the AICPA logo, the word 'PRIMA', and user icons. Below the navigation bar, the 'Home' section displays a breadcrumb trail: 'Peer Review Information (PRI) Form > Scheduling (SCH) Form > Review In Progress > Administrative Review > Technical Review > Committee Review > Corrective Actions/Implementation Plans'. The 'Corrective Actions/Implementation Plans' link is highlighted in green. Below this, the 'Action Items' section is titled 'My Firm's Open Reviews'. It shows a table with one action item, 'IMP-', which is circled in orange. The table has columns for Case ID, Review No., Name & Number, Task Description, Received Date, and My Role. The footer includes copyright information for 2020 American Institute of Certified Public Accountants and contact details.

Home

Due Date: 06/30/2023 | Assigned to: Firm

Peer Review Information (PRI) Form > Scheduling (SCH) Form > Review In Progress > Administrative Review > Technical Review > Committee Review > **Corrective Actions/Implementation Plans**

Action Items My Firm's Open Reviews

Last updated on Sep 3, 2020 2:14:56 PM

My Action Items (1) [See All](#)

Case ID	Review No.	Name & Number	Task Description	Received Date	My Role
IMP-			Complete Implementation Plan	07/23/2020	Firm

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

The screenshot shows the AICPA PRIMA 'IMP-' page. The navigation bar at the top includes the AICPA logo, the word 'PRIMA', and user icons. Below the navigation bar, the 'IMP-' section is displayed. It includes a 'To Do' section with 'Perform Followup' and 'Complete Implementation Plan'. The 'Instructions' section is highlighted with an orange border and contains three bullet points. Below the instructions, the 'Review Details' section is also highlighted with an orange border and contains a table with review information. The footer includes copyright information for 2020 American Institute of Certified Public Accountants and contact details.

Home **IMP-**

Show all steps

To Do Additional Information

Perform Followup

Complete Implementation Plan

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	Team Type
Firm Name	Engagement Review	FOF
RAB Code	State	Firm Number
MDRAB	MD	
	Meeting Date	Review Status
	07/23/2020	Resolved-Review-Complete

Implementation Plan Details

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3. View the **Implementation Plan Details**.

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Home IMP-

K&B Code Meeting Date 07/23/2020 Review Status Resolved-Review-Complete

Implementation Plan Details

IMP Code 072 IMP Code Description Submit Evidence of Proper Firm Licensure Original Date Action Should Be Completed 12/31/2020

IMP Letter Description Submit evidence of proper firm licensure to the Committee by December 31, 2020.

Action To Be Taken --Select--

Comments

Request Extension Help Submit

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4. You can request an extension of the implementation plan due date with your administering entity by selecting **Request Extension**. See [Requesting Extension for Implementation Plan \(Firm\)](#) for instructions.

AICPA PRIMA

Home IMP-

K&B Code Meeting Date 07/23/2020 Review Status Resolved-Review-Complete

Implementation Plan Details

IMP Code 072 IMP Code Description Submit Evidence of Proper Firm Licensure Original Date Action Should Be Completed 12/31/2020

IMP Letter Description Submit evidence of proper firm licensure to the Committee by December 31, 2020.

Action To Be Taken --Select--

Comments

Request Extension Help Submit

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5. To complete the implementation plan, select **Complete** from the drop-down.

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Home IMP-

KAB Code Meeting Date Review Status
07/23/2020 Resolved-Review-Complete

Implementation Plan Details

IMP Code 072 IMP Code Description Submit Evidence of Proper Firm Licensure Original Date Action Should Be Completed 12/31/2020

IMP Letter Description
Submit evidence of proper firm licensure to the Committee by December 31, 2020.

Action To Be Taken ★ --Select--

Comments

Request Extension

Help Submit

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

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Home IMP-11144

Submit Evidence of proper firm licensure to the Committee by December 31, 2020.

Action To Be Taken ★ Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan Documents

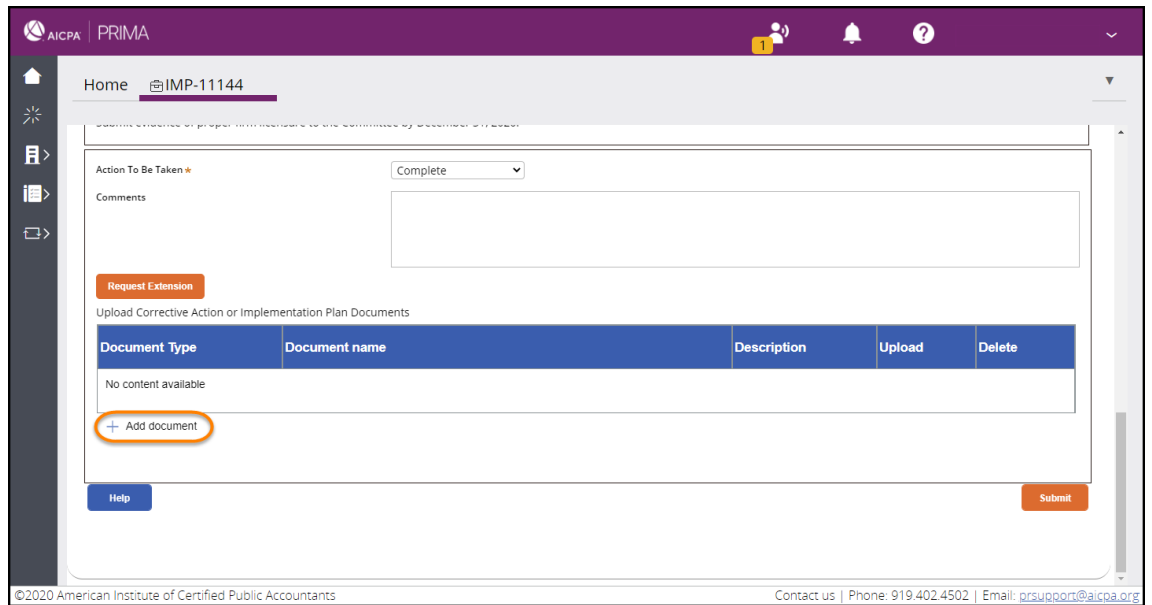
Document Type	Document name	Description	Upload	Delete
No content available				

+ Add document

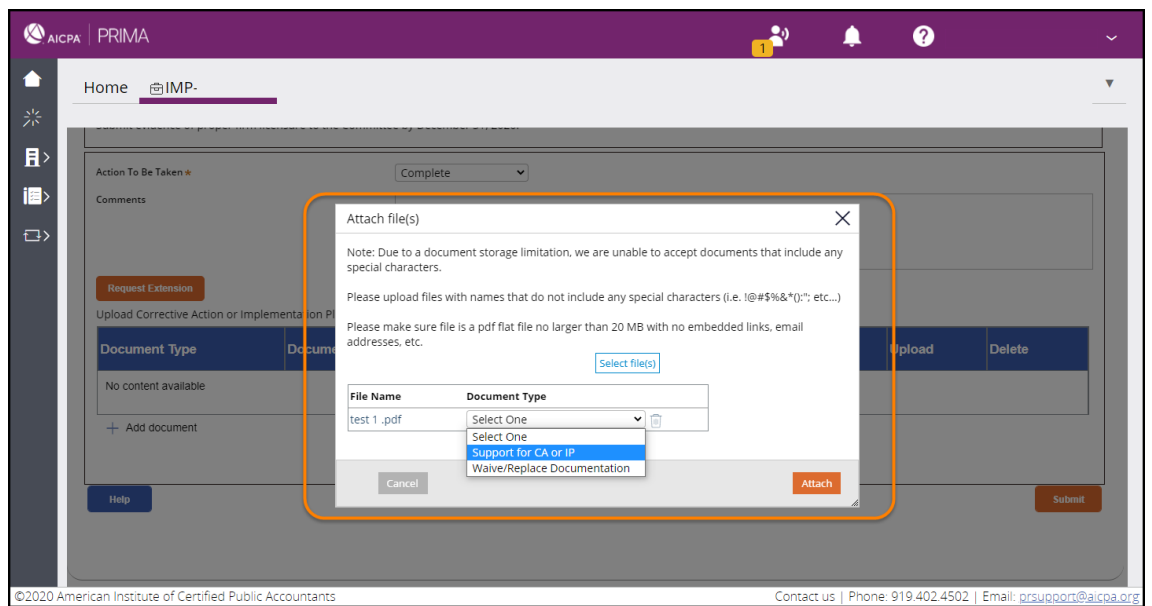
Help Submit

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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.



8. Upload the appropriate document type by using the **Select file(s)** button and click **Attach**.



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

Home IMP-

Action To Be Taken Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan Documents

Document Type	Document name	Description	Upload	Delete
Support for CA or IP	test 1 .pdf	Support for CA or IP		

+ Add document

Submit

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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.