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Requesting a Due Date Extension in PRIMA (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 \(FSBA\)](#).

Note: Your reviewer may need to update the commencement, exit conference, and closing meeting dates in PRIMA to avoid overdue notices.

To request an extension of your firm's peer review due date, perform the following steps:

1. Click **For Firms**.

The screenshot shows the AICPA PRIMA web application. The left sidebar contains a menu with the following items: Home, My Resources, For Firms (highlighted with an orange circle), My Work, and For Peer Reviewers. The main content area displays a progress bar for a peer review process, with steps: Assigned To: Firm, Initiation (PRI) Form, Scheduling (SCH) Form, Review In Progress, Administrative Review, Committee Review, and Corrective Actions/Implementation Plans. The footer includes the copyright notice '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

2. Click **Request Extension/PR Year End Change**.

The screenshot shows the AICPA PRIMA dashboard. The left sidebar contains a menu with the following items: Home, My Resources, For Firms (expanded), Enroll/Update PRI, Resign My Firm, **Request Extension/PR Year End Change** (highlighted with an orange box), Change Peer Review Program, Review History, Opt-In/Out: Public File, Opt-In/Out: FSBA, Opt-In/Out: Sharing PR Info, and Request COA/IMP Due Date Extension. The main content area displays the 'Assigned To: Firm' section with a progress bar showing the following steps: Registration (PRI) Form, Scheduling (SCH) Form, Review In Progress, Administrative Review, Committee Review, and **Corrective Actions/Implementation Plans** (highlighted in green). Below this, there is a section for 'Firm's Open Reviews' with a table listing reviews. The table has columns: No., Name & Number, Task Description, Received Date, and My Role. One review is listed: 'Complete Implementation Plan' with a received date of '07/23/2020'. A 'Feedback' button is visible at the bottom right of the table.

3. Locate the appropriate firm and click **Request Extension/PR Year End Change**.

The screenshot shows the AICPA PRIMA dashboard with the 'Request Extension/PR Year End Change' option selected in the left sidebar. The main content area displays the 'Extension - Review Due Date / Year End Change' section. It features a table with the following columns: Firm No., Firm Name, Address Line 1, Address Line 2, City, State, Zip, and Take Action. The table contains one row with the following data: Firm No. (blank), Firm Name (blank), Address Line 1 (blank), Address Line 2 (blank), City (Baltimore), State (MD), Zip (blank), and Take Action (Request Extension/PR Year End Change, highlighted with an orange box). A 'View History' button is located to the right of the 'Take Action' button. A 'Refresh List' button is located at the top right of the table.

4. Under **Request Category**, select **Extension of Review due date**. Click **Next**.

Complete Extension Request

Instructions

- This functionality is used to request a due date change and/or a year end change.
- Chose your category and click submit to continue on to the appropriate form.
- Depending on your reason for the change, you may also have the opportunity to submit the due date and year end change together.
- You will be required to provide a written explanation supporting your firm's need for an extension.
- Click Submit to send the request to your Administering Entity.
- Note:** Your Administering Entity will consider your request in accordance with the Standards, Interpretations, and available administrative guidance. Ordinarily, the request for an extension should be submitted during the planning stages of the review but not later than 60 days prior to the due date and extensions should not be granted after the due date. Your Administering Entity may reject your extension request, if not submitted timely. **Extensions of a review due date by more than 3 months should be rare (Interpretation 18-1).** See [Firm Requests for Extension of Due Date](#) for additional guidance.

| Firm Number | Firm Name | Address1 | Address2 | City | State | Zip |
|-------------|-----------|----------|----------|-----------|-------|-----|
| | | | | Baltimore | MD | |

Request Category *
 -- Please select the request category --
 -- Please select the request category --
 Extension of Review due date
 Change Year End Date

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5. Under **Requested New Review Due Date**, select a new due date.

Firm Self Service

Request Self Service | Approve | Resolve | Show all steps

Assignment | Additional Information

Review Due Date Extension

Due Date of Next Peer Review
12/31/2020

Requested New Review Due Date *

Sep 2020

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
| 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 | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Today Close

Explanation of your firm's need for a peer review due date change regarding change in firm structure, significant pending you may also upload supporting materials, if appropriate.

Remaining: 256 characters

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6. Under **Review Date Change Reason**, select a reason.

AICPA | PRIMA

Home Request Exten... New

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Review Due Date Extension

Due Date of Next Peer Review
12/31/2020

Requested New Review Due Date *
1/31/2021

Review Date Change Reason *

-- Please Select Reason --

- My firm has recently changed due to a merger or dissolution and more time is needed to prepare for the review
- My firm is expecting to dissolve a portion of our practice in the near future and will not be able to meet the peer review requirements until that action is completed
- My firm needs additional time to complete a major engagement that is within the scope of the peer review
- My firm needs additional time to complete an initial engagement and there is no comparable engagement
- My firm is unable to have the review by the original due date because of an absence, loss or turnover of personnel significant to the conduct of the review
- My firm's records or offices have been severely damaged or destroyed because of a natural catastrophe
- My firm needs more time because it has selected a reviewer that has a scheduling conflict and is unavailable to perform the review by the firm's due date
- Other

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7. Enter **Required written explanation**. Click **Next**.

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Home Request Exten... New

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Review Due Date Extension

Due Date of Next Peer Review
12/31/2020

Requested New Review Due Date *
1/31/2021

Review Date Change Reason *

My firm is expecting to dissolve a portion of our practice in the near future and will not be able to meet the peer review requirements until that action is completed

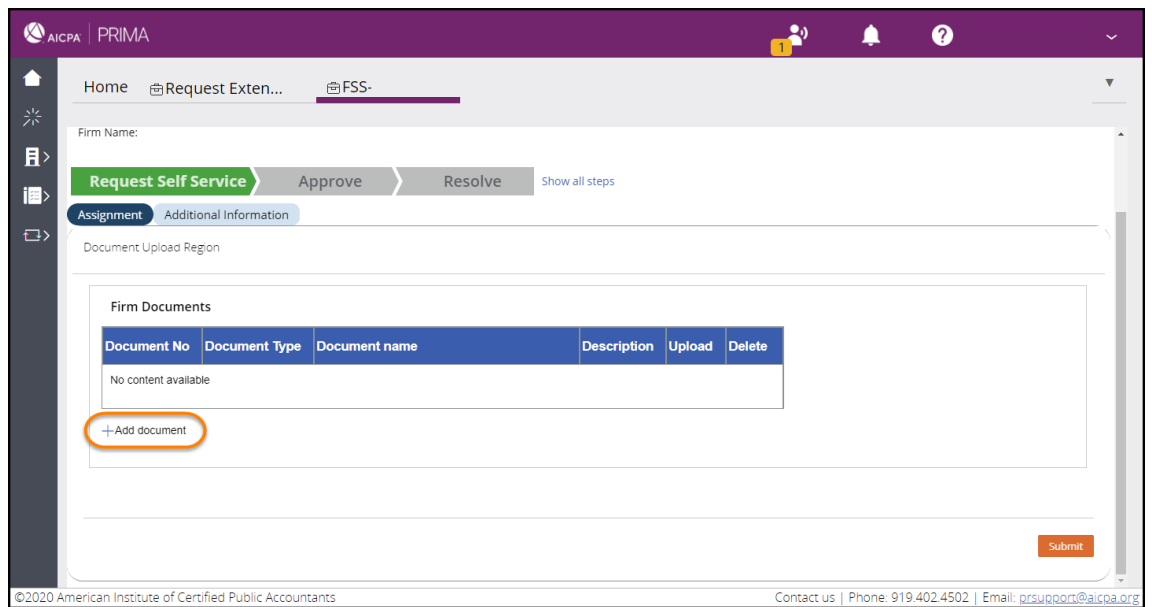
Required: Please provide a written explanation of your firm's need for a peer review due date extension, including any relevant information regarding change in firm structure, significant pending engagements, reviewer conflicts, etc. You may also upload supporting materials, if appropriate.

Remaining: 256 characters

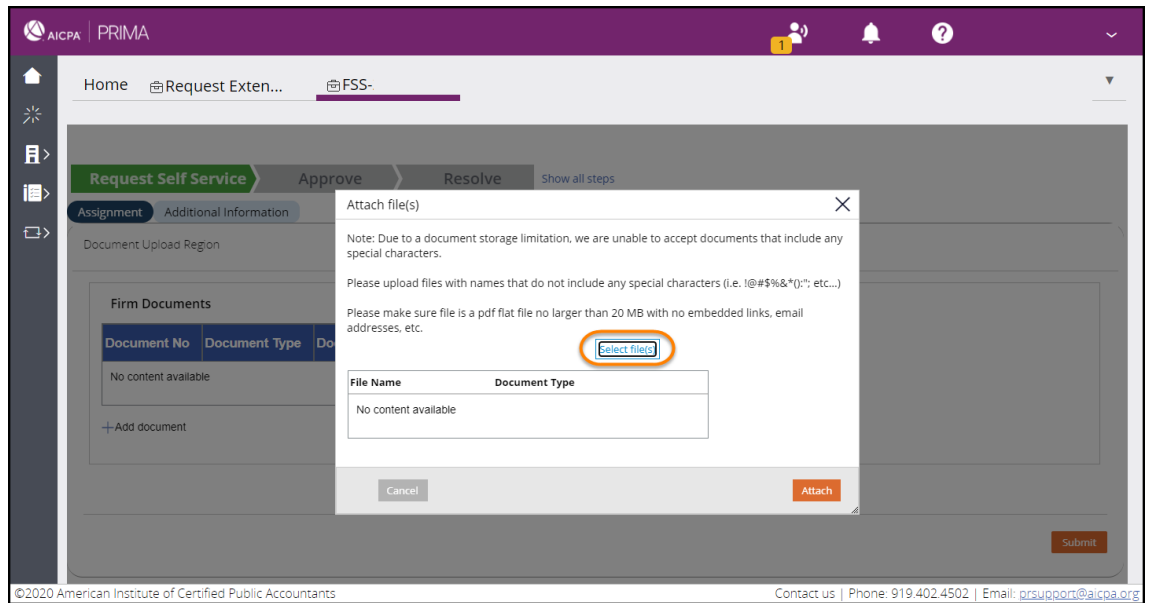
Help << Back Next >> Close

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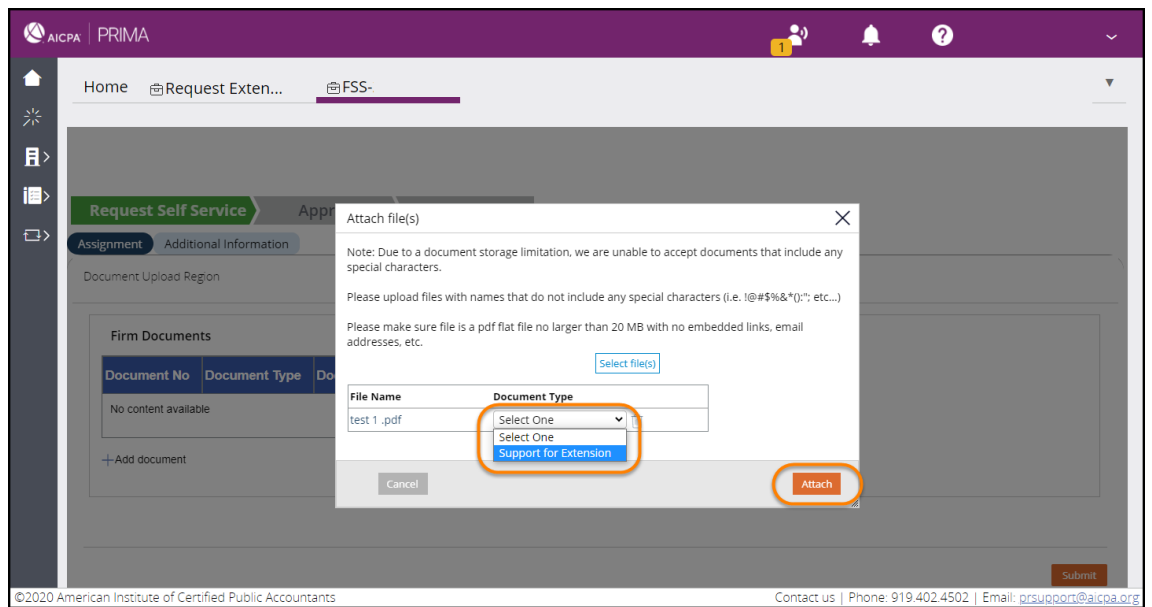
8. Click "+" to **Add Document**.



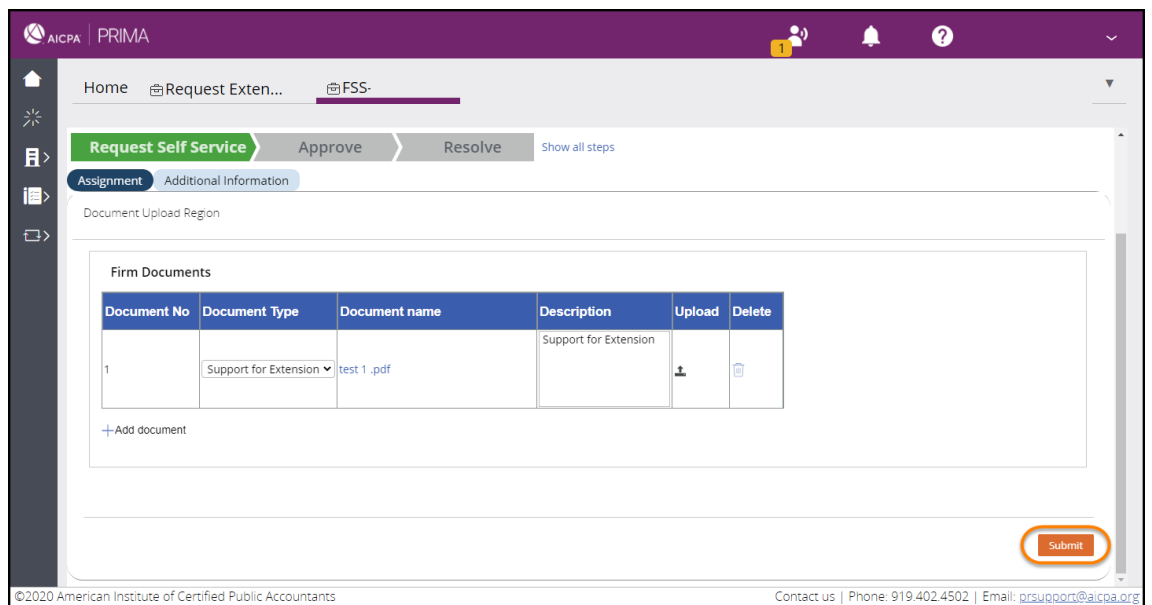
- Click **Select File(s)** to navigate to supporting documentation within your computer. Once the document(s) are selected, click **Open**.



- Select **Support for Extension** from the **Document Type**. Click **Attach**.



11. Click **Submit**.



The request will be sent to the Administering Entity for approval.

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