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Responding to an FFC in PRIMA (Firm)

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For video instructions, see [Responding to MFCs/FFCs \(Firm\) - Video](#).

If the reviewer / team captain creates FFCs, they are sent to the firm for review and response. To respond to FFCs, perform the following steps:

1. Under **Action Items**, click the review (RVW) **Case ID**.

The screenshot shows the AICPA PRIMA interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and icons for notifications, help, and a dropdown menu. The main content area has a sidebar on the left with icons for Home, Search, and other functions. The main content area displays a breadcrumb trail: Home > Due Date: 12/31/2020 | Assigned To: Firm. Below this is a progress bar with steps: Peer Review Information (PRI) Form, Scheduling (SCH) Form, Review In Progress (highlighted), and Administrative Review. Below the progress bar are tabs for Technical Review and Committee Review. The main section is titled 'Action Items' and 'My Firm's Open Reviews'. It shows a table with one row of action items. The 'Case ID' column contains a link 'RVW-' which is highlighted with an orange circle. 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 information.

Case ID	Review No.	Name & Number	Task Description	Received Date	My Role
RVW-			Review in Progress	08/31/2020	Firm

2. Click the **Matters** tab.

Review in Progress

Firm Name	Review Due Date	ReviewNumber
Team Type	12/31/2020	
FOF	Review Status	
	Pending - Working Papers	

Firm/Team Summary Review Summary **Matters**

Instructions for Firm

- To see details about each MFC/FFC, click the arrow next to the MFC/FFC Number to expand it.
- Click "Save" to allow you to make changes later before submitting to the peer review team.
- Click "Request Revisions" to save changes and inform the peer review team to make changes to the reviewer portion of the MFC/FFC.
- Click "Sign-Off" when the MFC/FFC is complete and includes all required elements.
- Click "Cancel" to close the MFC/FFC and enter responses later.

[Print MFC's](#)

MFC Number	MFC Status	Disposition
MFC-1	Pending-Firm-Signature	Included on an FFC Form

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3. Select the **FFC Number** to access the FFC.

MFCs

MFC-1	Pending-Firm-Signature	Included on an FFC Form
MFC-2	Pending-Firm-Signature	Included on an FFC Form
MFC-3	Firm-Signature-Received	Included on an FFC Form
MFC-4	Firm-Signature-Received	Included on an FFC Form
MFC-5	Firm-Signature-Received	Included on an FFC Form
MFC-6	Firm-Signature-Received	Included on an FFC Form

[Print FFC's](#)

FFC Number	FFC Status	Related MFCs
FFC-1	Pending-Firm-Signature	MFC-4
FFC-2	Pending-Firm-Signature	MFC-1
FFC-3	Firm-Signature-Received	MFC-2

[Save](#) [Send to Captain](#)

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4. Review FFC details and enter your firm responses for **how it plans to remediate the findings in its system of quality control** and **how it plans to remediate the non-conforming engagements**. Both sections should include the timing of the remediation.

Note: How the firm plans to remediate any non-conforming engagements, will only show if there is a non-conforming engagement that was identified by the review team.

Reviewed Firm's Response to the Reviewer's Findings(s) Described Above:

The response should describe the following:

The firm's actions taken or planned to remediate findings in the firm's system of quality control (see interpretations)

For Non-Conforming Engagements, the response should also describe the following:

The firm's actions taken or planned to remediate the engagements identified on the FFC form as non-conforming

Timing Of Remediation

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- For Engagement Reviews, review FFC details and enter your firm responses for **how it plans to remediate the findings**, including the timing of the remediation and the person responsible for the implementation.

Select a reviewer description from a related MFC or directly enter your response below.

The accountant did not have an engagement letter for the engagement.

Is the engagement finding substantially the same as a finding from the prior review? No

The response should describe the firm's actions taken or planned to remediate the findings, including the timing of the remediation, the person(s) responsible for the implementation, and additional procedures to ensure the finding is not repeated in the future.

Captain Additional Comments

Captain Date 08/31/2020

Reviewed Firm Representative Date 08/31/2020

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- To request revisions to the reviewer, click **Request Revisions**.

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Home RVW-

Select a reviewer description from a related MFC or directly enter your response below.
The accountant did not have an engagement letter for the engagement.

Is the engagement finding substantially the same as a finding from the prior review? No

The response should describe the firm's actions taken or planned to remediate the findings, including the timing of the remediation, the person(s) responsible for the implementation, and additional procedures to ensure the finding is not repeated in the future.

Captain Additional Comments

Captain	Date
	08/31/2020
Reviewed Firm Representative	Date
	08/31/2020

Cancel Save Request Revisions Sign-Off

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7. To accept FFC, click **Sign-Off**.

Note: You must click **Sign-Off** for each accepted FFC before sending to the reviewer captain.

AICPA | PRIMA

Home RVW-

Select a reviewer description from a related MFC or directly enter your response below.
The accountant did not have an engagement letter for the engagement.

Is the engagement finding substantially the same as a finding from the prior review? No

The response should describe the firm's actions taken or planned to remediate the findings, including the timing of the remediation, the person(s) responsible for the implementation, and additional procedures to ensure the finding is not repeated in the future.

Captain Additional Comments

Captain	Date
	08/31/2020
Reviewed Firm Representative	Date
	08/31/2020

Cancel Save Request Revisions Sign-Off

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8. Once all responses have been entered and **Sign-Off** has been clicked for all MFCs and FFCs, click **Send to Captain**.

The screenshot shows the AICPA PRIMA RVW- interface. It features a sidebar with navigation icons and a main content area with two tables. The top table lists MFCs (MFC-1 to MFC-6) with their status (Firm-Signature-Received) and whether they are included on an FFC Form. The bottom table lists FFCs (FFC-1 to FFC-3) with their status (Firm-Signature-Received) and related MFCs (MFC-4, MFC-1, MFC-2). Buttons for 'Save', 'Send to Captain', and 'Print FFC's' are visible. The footer includes copyright information and contact details.

MFC	Firm-Signature-Received	Included on an FFC Form
MFC-1	Firm-Signature-Received	Included on an FFC Form
MFC-2	Firm-Signature-Received	Included on an FFC Form
MFC-3	Firm-Signature-Received	Included on an FFC Form
MFC-4	Firm-Signature-Received	Included on an FFC Form
MFC-5	Firm-Signature-Received	Included on an FFC Form
MFC-6	Firm-Signature-Received	Included on an FFC Form

FFC Number	FFC Status	Related MFCs
FFC-1	Firm-Signature-Received	MFC-4
FFC-2	Firm-Signature-Received	MFC-1
FFC-3	Firm-Signature-Received	MFC-2

The case will be assigned to the reviewer for completion and submitting working papers.

Related Articles:

[Creating an FFC in PRIMA \(Reviewer\)](#)

[Creating a Disposition of MFC \(DMFC\) \(Reviewer\)](#)

[Sending MFCs / FFCs to the Firm](#)

[MFCs/ FFCs Not Appearing for Peer Review Contact](#)

[Editing MFCs / FFCs \(Reviewer\)](#)

[Printing MFCs, FFCs, and DMFCs](#)

[Responding to an FFC in PRIMA \(Firm\)](#)

[Responding to an MFC in PRIMA \(Firm\)](#)

[Submitting MFCs on License Issues for an Engagement Review](#)

[Requesting Revisions for MFCs and FFCs \(Firm\)](#)

[Responding to Request for Revisions for MFCs and FFCs \(Reviewer\)](#)

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