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Completing Implementation Plan (Firm)

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Average 5.0

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 interface. At the top, there is a purple header with the AICPA logo and 'PRIMA' text. On the right side of the header, there are icons for notifications (with a '1' badge), a bell, and a help icon. A left sidebar contains navigation icons for home, search, and other functions. The main content area has a breadcrumb trail: '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'. Below the breadcrumb, there are tabs for 'Action Items' and 'My Firm's Open Reviews'. A timestamp indicates 'Last updated on Sep 3, 2020 2:14:56 PM'. A section titled 'My Action Items (1)' includes a 'See All' link. Below this is a table with the following data:

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

At the bottom of the page, there is a footer with copyright information for 2020 American Institute of Certified Public Accountants, contact information (Phone: 919.402.4502, Email: prsupport@aicpa.org), and a 'Feedback' button.

2. View the **Instructions** and **Review 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 Engagement Review	Team Type FOF
Firm Name	State MD	Firm Number
RAB Code MDRAB	Meeting Date 07/23/2020	Review Status Resolved-Review-Complete

Implementation Plan Details

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

The screenshot displays the AICPA PRIMA web application interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and notification icons. The main content area is titled 'Home' and 'IMP-'. A summary table shows 'KAB Code', 'Meeting Date' (07/23/2020), and 'Review Status' (Resolved-Review-Complete). Below this, the 'Implementation Plan Details' section is highlighted with an orange border. It contains a table with columns for 'IMP Code' (072), 'IMP Code Description' (Submit Evidence of Proper Firm Licensure), and 'Original Date Action Should Be Completed' (12/31/2020). Below the table is the 'IMP Letter Description' (Submit evidence of proper firm licensure to the Committee by December 31, 2020.). Further down, there is a dropdown menu for 'Action To Be Taken' (currently set to '--Select--'), a 'Comments' text area, and three buttons: 'Request Extension' (orange), 'Help' (blue), and 'Submit' (orange). The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact details: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

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

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

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

Action To Be Taken ★

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.

The screenshot displays the AICPA PRIMA web application interface. At the top, there is a purple header with the AICPA logo and the text 'PRIMA'. Below the header, a navigation bar shows 'Home' and 'IMP-' tabs. The main content area features a table with the following data:

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

Below the table, the 'Implementation Plan Details' section is visible. It includes the following information:

- 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.

The 'Action To Be Taken' field is a dropdown menu currently set to '--Select--'. Below it is a 'Comments' text area. A 'Request Extension' button is highlighted with an orange circle. At the bottom of the form, there are 'Help' and 'Submit' buttons.

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

The screenshot shows the AICPA PRIMA web application interface. At the top, there is a purple header with the AICPA logo and the text 'PRIMA'. To the right of the header are icons for notifications (a bell), a help icon (a question mark), and a dropdown arrow. Below the header is a navigation bar with 'Home' and 'IMP-' tabs. The main content area is titled 'Implementation Plan Details' and contains a table with the following data:

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

Below the table, there is a section for 'Implementation Plan Details' with the following information:

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

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

The 'Action To Be Taken' field is a dropdown menu with the following options: --Select--, --Select--, Complete (highlighted), Request Waiver, and Request Replacement. Below the dropdown is a 'Comments' text area. At the bottom of the form are buttons for 'Request Extension', 'Help', and 'Submit'.

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

Home IMP-11144

Submit evidence of proper implementation to the Committee by December 31, 2021.

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.

The screenshot displays the AICPA PRIMA user interface. At the top, the header includes the AICPA logo and the text 'PRIMA'. On the right side of the header, there are notification icons: a yellow badge with the number '1', a bell icon, and a question mark icon. Below the header, the breadcrumb navigation shows 'Home' and 'IMP-11144'. The main content area contains a form with the following elements:

- A text input field with the placeholder text: 'Submit evidence of proper implementation to the Committee by December 31, 2021.'
- An 'Action To Be Taken' dropdown menu set to 'Complete'.
- A 'Comments' text area.
- An orange 'Request Extension' button.
- The text 'Upload Corrective Action or Implementation Plan Documents'.
- A table with the following structure:

Document Type	Document name	Description	Upload	Delete
No content available				
- An orange '+ Add document' button, which is circled in orange in the image.
- A blue 'Help' button at the bottom left and an orange 'Submit' button at the bottom right.

At the bottom of the page, the footer contains the text: '©2020 American Institute of Certified Public Accountants' on the left, and 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org' on the right.

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

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	Select One
	Select One
	Support for CA or IP
	Waive/Replace Documentation

Cancel Attach

Request Extension

Upload Corrective Action or Implementation Plan

Document Type Document

No content available

+ Add document

Help

Upload Delete

Submit

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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

Help **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.

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