



[Home](#) > [Search results](#) > [Completing Corrective Action \(Firm\)](#)

Completing Corrective Action (Firm)

Share

Average 0.0

For information on requesting a replacement or waiver of a corrective action, see [Requesting Replacement for Corrective Action \(Firm\)](#) or [Requesting Waiver for Corrective Action \(Firm\)](#).

Corrective Actions 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 acceptance 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 completed corrective actions, perform the following steps:

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

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 three notification icons: a person icon with a '1' badge, a bell icon with a '1' badge, and a question mark icon. Below the header is a navigation breadcrumb: 'Home' > 'Due Date: 12/31/2020 | Assigned To: Multiple Assignees. See my Firm's Open Reviews for details' > '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' item is highlighted in green. Below the breadcrumb is a section titled 'Action Items' with a sub-tab 'My Firm's Open Reviews'. To the right of this section is the text 'Last updated on Sep 2, 2020 7:33:12 PM' and a refresh icon. Below this is a table titled 'My Action Items (2)' with a 'See All' link. The table has the following columns: 'Case ID', 'Review No.', 'Name & Number', 'Task Description', 'Received Date', and 'My Role'. The first row of the table is highlighted, and the 'Case ID' cell contains the text 'COA-', which is circled in orange. The 'Task Description' for this row is 'Complete Corrective Action', the 'Received Date' is '08/05/2020', and the 'My Role' is 'Firm'. At the bottom of the page, there is a footer with 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. A 'Feedback' button is also visible in the bottom right corner.

Home

Due Date: 12/31/2020 | Assigned To: Multiple Assignees. See my Firm's Open Reviews for details

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 2, 2020 7:33:12 PM

My Action Items (2) [See All](#)

Case ID	Review No.	Name & Number	Task Description	Received Date	My Role
COA-			Complete Corrective Action	08/05/2020	Firm

©2020 American Institute of Certified Public Accountants

Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

Feedback

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

Home > COA

Corrective Actions

Firm Name:

Perform > AE Review > TR Review > Assign to RAB > Awaiting Committee Decision > Enter Committee Decision > Resolve - Complete [Show all steps](#)

TO DO Additional Information

Perform Followup
Complete Corrective Action

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 in accordance with the *Standards for Performing and Reporting on Peer Reviews*.
- 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	Firm Number
RAB Code GPS - HOLD	Meeting Date 07/31/2022	Review status Pending-Corrective- Actions

Corrective Action Details

COA Code 009	COA Code Description Submit Proof of Certain CPE Taken	Original Date Action Should Be Completed 07/23/2022
-----------------	---	--

©2022 American Institute of Certified Public Accountants Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

3. View the **Corrective Action Details**.

The screenshot displays the PRIMA system interface. At the top, the AICPA logo and 'PRIMA' are visible. The navigation bar shows 'Home' and 'COA-'. The main content area is titled 'Corrective Action Details' and contains the following information:

COA Code	COA Code Description	Original Date Action Should Be Completed
009	Submit Proof of Certain CPE Taken	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.

Below the details, there is a section for 'Action To Be Taken' with a dropdown menu set to '--Select--'. A 'Comments' field is also present. At the bottom of this section, there is a prominent orange 'Request Extension' button, a blue 'Help' button, and an orange 'Submit' button.

©2020 American Institute of Certified Public Accountants | Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

4. You can request an extension of the corrective action due date with your administering entity by selecting **Request Extension**. See [Requesting Extension for Corrective Action \(Firm\)](#) for instructions.

Home COA-

Corrective Action Details

COA Code	COA Code Description	Original Date Action Should Be Completed
009	Submit Proof of Certain CPE Taken	12/30/2020
Number Of Hours	Subject Matter	
8	SSARS	

COA Letter Description
Agree to have all professional staff in the firm who work on Engagement Reviewengagements participate in at least 8hours 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 ★

Comments

Request Extension

Help

©2020 American Institute of Certified Public Accountants [Contact us](#) | Phone: 919.402.4502 | Email: prsupport@aicpa.org

5. To complete the corrective action, select **Complete** from the drop-down.

Home COA-134401

Corrective Action Details

COA Code	COA Code Description	Original Date Action Should Be Completed
009	Submit Proof of Certain CPE Taken	12/30/2020
Number Of Hours	Subject Matter	
8	SSARS	

COA Letter Description
Agree to have all professional staff in the firm who work on Engagement Reviewengagements participate in at least 8hours 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--
--Select--
Complete
Request Waiver
Request Replacement

Comments

[Request Extension](#)

[Help](#) [Submit](#)

©2020 American Institute of Certified Public Accountants [Contact us](#) | Phone: 919.402.4502 | Email: prsupport@aicpa.org

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

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 ★ 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**

©2020 American Institute of Certified Public Accountants Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

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 shows the AICPA PRIMA system 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 notification icons: a person icon with a '1', a bell icon with a '1', and a question mark icon. Below the header, a navigation bar shows 'Home' and 'COA-'. The main content area contains a text input field with the text 'to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by December 30, 2020.' Below this is a form section with 'Action To Be Taken' set to 'Complete' and a 'Comments' text area. A 'Request Extension' button is visible. Below that, a section titled 'Upload Corrective Action or Implementation Plan Documents' contains a table with columns: Document Type, Document name, Description, Upload, and Delete. The table is currently empty, showing 'No content available'. A '+ Add document' button is circled in orange. At the bottom of the form, there are 'Help' and 'Submit' buttons. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

8. Select the appropriate **Document Type**.

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 ★ Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan

Document Type Document

No content available

+ Add document

Help

Submit

Upload Delete

Select file(s)

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.

File Name	Document Type
test 1 .pdf	Support for CA or IP
	Select One
	Support for CA or IP
	Waive/Replace Documentation

Cancel Attach

©2020 American Institute of Certified Public Accountants Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

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

The screenshot shows the PRIMA system 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 three notification icons: a person icon with a '1', a bell icon with a '1', and a question mark icon. Below the header, there is a navigation bar with 'Home' and 'COA' tabs. The main content area is titled 'Action To Be Taken' with a dropdown menu set to 'Complete'. Below this is a 'Comments' section with a large text input field. A 'Request Extension' button is visible. Underneath, there is a section for 'Upload Corrective Action or Implementation Plan Documents'. This section contains a table with the following columns: Document Type, Document name, Description, Upload, and Delete. The table has one row with 'Support for CA or IP' in the Document Type column, 'test 1 .pdf' in the Document name column, and 'Support for CA or IP' in the Description column. Below the table is a '+ Add document' link. At the bottom of the form, there is a 'Help' button on the left and a 'Submit' button on the right, which is highlighted with an orange circle. The footer contains copyright information for the American Institute of Certified Public Accountants and contact information for PR support.

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

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.

©2022 American Institute of Certified Public Accountants. All rights reserved.

Related links

[Updated Knowledge Article](#)