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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 displays the PRIMA application interface. At the top, there is a purple header with the AICPA logo and the text 'PRIMA'. On the right side of the header, there are icons for user profile, notifications (with a '2' badge), and help. Below the header, a navigation sidebar is visible on the left. The main content area shows a 'Home' section with a 'Due Date: 12/31/2020 | Assigned To: Firm' and a process flow: 'Peer Review Information (PRI) Form' -> 'Scheduling (SCH) Form' -> 'Review In Progress' -> 'Administrative Review'. Below this, there are 'Technical Review' and 'Committee Review' options. A section titled 'Action Items' is active, showing 'My Firm's Open Reviews'. It includes a timestamp 'Last updated on Aug 31, 2020 5:22:23 PM' and a 'See All' link. A table titled 'My Action Items (1)' contains one entry with the following data:

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

At the bottom of the page, there is a footer with copyright information: '©2020 American Institute of Certified Public Accountants' and contact details: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'. A 'Feedback' button is also present in the bottom right corner.

2. Click the **Matters** tab.

Home RVW-

Review in Progress

Firm Name	Review Due Date	ReviewNumber
Team Type	Review Status	
FOF	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.

The screenshot displays 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 notification icons for users (2) and messages (2), along with a help icon (?). Below the header, the main content area is titled 'Home' and 'RVW-'. It contains two tables. The first table lists MFCs (MFC-1 to MFC-6) with their statuses and whether they are included on an FFC Form. The second table lists FFCs (FFC-1 to FFC-3) with their statuses and related MFCs. The 'FFC-1' entry in the second table is circled in orange. At the bottom of the main content area, there are 'Save' and 'Send to Captain' buttons. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact information for support.

MFC	Status	Included on an FFC Form
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

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

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.

The screenshot displays the AICPA PRIMA interface for reviewing firm responses. The main content area is titled "Reviewed Firm's Response to the Reviewer's Finding(s) Described Above:" and contains the following sections:

- 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**

At the bottom of the form, there are four buttons: "Cancel", "Save", "Request Revisions", and "Sign-Off". The footer of the page includes the copyright notice "©2020 American Institute of Certified Public Accountants" and contact information: "Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org".

5. 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.

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

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

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

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 a user profile with a '2' notification badge, a bell, and a question mark. Below the header is a navigation bar with 'Home' and 'RVW-' tabs. A left sidebar contains navigation icons. The main content area is a form with the following sections:

- A text input field containing: "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."
- A table with one row: "Is the engagement finding substantially the same as a finding from the prior review?" with the value "No".
- A text input field with the prompt: "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."
- A section titled "Captain Additional Comments" with an empty text input field.
- A table with two rows:

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

At the bottom of the form, there are four buttons: "Cancel", "Save", "Request Revisions", and "Sign-Off". The "Sign-Off" button is highlighted with an orange circle. 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. 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 PRIMA application interface. The top navigation bar includes the AICPA logo, the word 'PRIMA', and notification icons for users (2), messages (2), and help (?). The main content area is titled 'Home' and 'RVW-'. It displays a table of MFCs (Member Firm Certifications) and a table of FFCs (Firm Financial Certifications).

MFC Number	MFC Status	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

Print FFC's

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

Save Send to Captain

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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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