



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

Completing Corrective Action (Firm)

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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 application 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 with a '1' and a help icon. Below the header is a navigation sidebar on the left with icons for Home, Search, and other functions. The main content area has a breadcrumb trail: 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**. Below the breadcrumb trail, there are two tabs: 'Action Items' (selected) and 'My Firm's Open Reviews'. The 'Action Items' tab shows a table with the following data:

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

The 'COA-' link in the first row of the table is highlighted with an orange circle. At the bottom of the page, there is a footer with copyright information and contact details.

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

The screenshot shows the AICPA PRIMA web application 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. A sidebar on the left contains navigation icons for home, search, list, and refresh. The main content area has a 'Show all steps' link and two tabs: 'To Do' (selected) and 'Additional Information'. Under the 'To Do' tab, there are two items: 'Perform Followup' and 'Complete Corrective Action'. The 'Complete Corrective Action' item is expanded, showing a section titled 'Instructions' with a list of three bullet points. Below the instructions is a 'Review Details' section containing a table of information. At the bottom of the page, there is a footer with copyright information and contact details.

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 CART
Firm Name	State MO	Firm Number
RAB Code WRAB	Meeting Date 07/31/2020	Review Status Pending-Corrective- Actions

Corrective Action Details

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

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: 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.

Action To Be Taken *

Comments

Request Extension

Help **Submit**

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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.

The screenshot displays the AICPA PRIMA interface. At the top, the AICPA logo and 'PRIMA' are visible. 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

Additional details include:

- 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 form with the following elements:

- Action To Be Taken ***: A dropdown menu currently showing "--Select--".
- Comments**: A large text input area.
- Request Extension**: A button highlighted with an orange circle.
- Help**: A blue button.
- Submit**: An orange button.

At the bottom of the page, the footer contains: ©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 *

Comments

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

The screenshot shows the PRIMA application interface. At the top, there is a purple header with the AICPA PRIMA logo on the left and notification icons on the right. 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 dropdown menu labeled 'Action To Be Taken *' with 'Complete' selected. A large empty text box for 'Comments' is highlighted with an orange border. Below the comments box is a 'Request Extension' button. Underneath is the section 'Upload Corrective Action or Implementation Plan Documents'. This section contains a table with columns: Document Type, Document name, Description, Upload, and Delete. The table is currently empty, showing 'No content available'. Below the table is a '+ Add document' link. At the bottom of the form area are 'Help' and 'Submit' buttons. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact information: 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 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 with a '1' and a help icon with a question mark. 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 a dropdown menu for 'Action To Be Taken' set to 'Complete' and a large text area for 'Comments'. 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 highlighted with an orange circle. 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 details: Phone: 919.402.4502 | Email: prsupport@aicpa.org.

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

AICPA | PRIMA

Home COA-

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	Upload	Delete
No content available			

+ Add document

Help

Submit

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

Cancel Attach

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

The screenshot shows the PRIMA system interface. At the top, there is a navigation bar with the AICPA PRIMA logo and user icons. Below the navigation bar, there are tabs for 'Home' and 'COA'. The main content area includes a 'Request Extension' button, a 'Comments' section, and a table for uploading documents. The table has columns for Document Type, Document name, Description, Upload, and Delete. A document named 'test 1 .pdf' is listed with a description of 'Support for CA or IP'. At the bottom right, a 'Submit' button is circled in orange.

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.

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