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## Completing Implementation Plan (Firm)

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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 displays 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 icons for user profile, notifications, and help. Below the header, a navigation sidebar is visible on the left. The main content area shows a 'Home' section with a progress bar for a review process. The progress bar includes steps: 'Peer Review Information (PRI) Form', 'Scheduling (SCH) Form', 'Review In Progress', 'Administrative Review', 'Technical Review', 'Committee Review', and 'Corrective Actions/Implementation Plans'. Below this, there are two tabs: 'Action Items' and 'My Firm's Open Reviews'. The 'Action Items' tab is active, showing a table with one item. The table has columns for Case ID, Review No., Name & Number, Task Description, Received Date, and My Role. The 'Case ID' column contains the value 'IMP-', which is circled in orange. The 'Task Description' is 'Complete Implementation Plan', 'Received Date' is '07/23/2020', and 'My Role' is 'Firm'. At the bottom of the page, there is a footer with copyright information and contact details.

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

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 icons for a notification (with a '1' badge), a bell, and a question mark. Below the header, a navigation bar shows 'Home' and 'IMP-' with a dropdown arrow. A sidebar on the left contains icons for home, search, list, and refresh. The main content area has a 'Show all steps' link and two tabs: 'To Do' (active) and 'Additional Information'. Under the 'To Do' tab, there are two items: 'Perform Followup' and 'Complete Implementation Plan'. The 'Complete Implementation Plan' item is expanded, showing a box with 'Instructions' and a 'Review Details' table. The 'Instructions' box contains three bullet points: '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.', and '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.' The 'Review Details' table has three columns: 'Review Number', 'Review Type', and 'Team Type'. The first row shows 'Review Number' (empty), 'Engagement Review', and 'FOF'. The second row shows 'Firm Name' (empty), 'State' (MD), and 'Firm Number' (empty). The third row shows 'RAB Code' (MDRAB), 'Meeting Date' (07/23/2020), and 'Review Status' (Resolved-Review-Complete). Below the table is the section 'Implementation Plan Details'. At the bottom of the page, there is a footer with copyright information: '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: [prsupport@aicpa.org](mailto:prsupport@aicpa.org)'.

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

The screenshot shows the PRIMA web application interface. At the top, there is a purple header with the AICPA and PRIMA logos on the left and notification icons on the right. Below the header is a navigation bar with '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 is a section titled 'Implementation Plan Details' which contains:

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

Below the table is the 'IMP Letter Description' section with the text: 'Submit evidence of proper firm licensure to the Committee by December 31, 2020.'

At the bottom of the details section, there is a form with the following elements:

- 'Action To Be Taken \*' dropdown menu with '--Select--' selected.
- 'Comments' text area.
- 'Request Extension' button (highlighted in orange).
- 'Help' button (blue).
- 'Submit' button (orange).

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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 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 user profile, notifications, and help. 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.

Below the description, there is a form with the following fields:

- 'Action To Be Taken \*' with a dropdown menu currently showing '--Select--'
- 'Comments' with a text area
- 'Request Extension' button (highlighted with an orange circle)
- 'Help' button
- 'Submit' button

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

Home IMP-

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

### Implementation Plan Details

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 \*  
--Select--  
Complete  
Request Waiver  
Request Replacement

Comments

Request Extension

Help

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, 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

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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.

Home IMP-11144

Submit evidence of proper implementation to the Committee by December 31, 2020.

Action To Be Taken \* Complete

Comments

Request Extension

Upload Corrective Action or Implementation Plan Documents

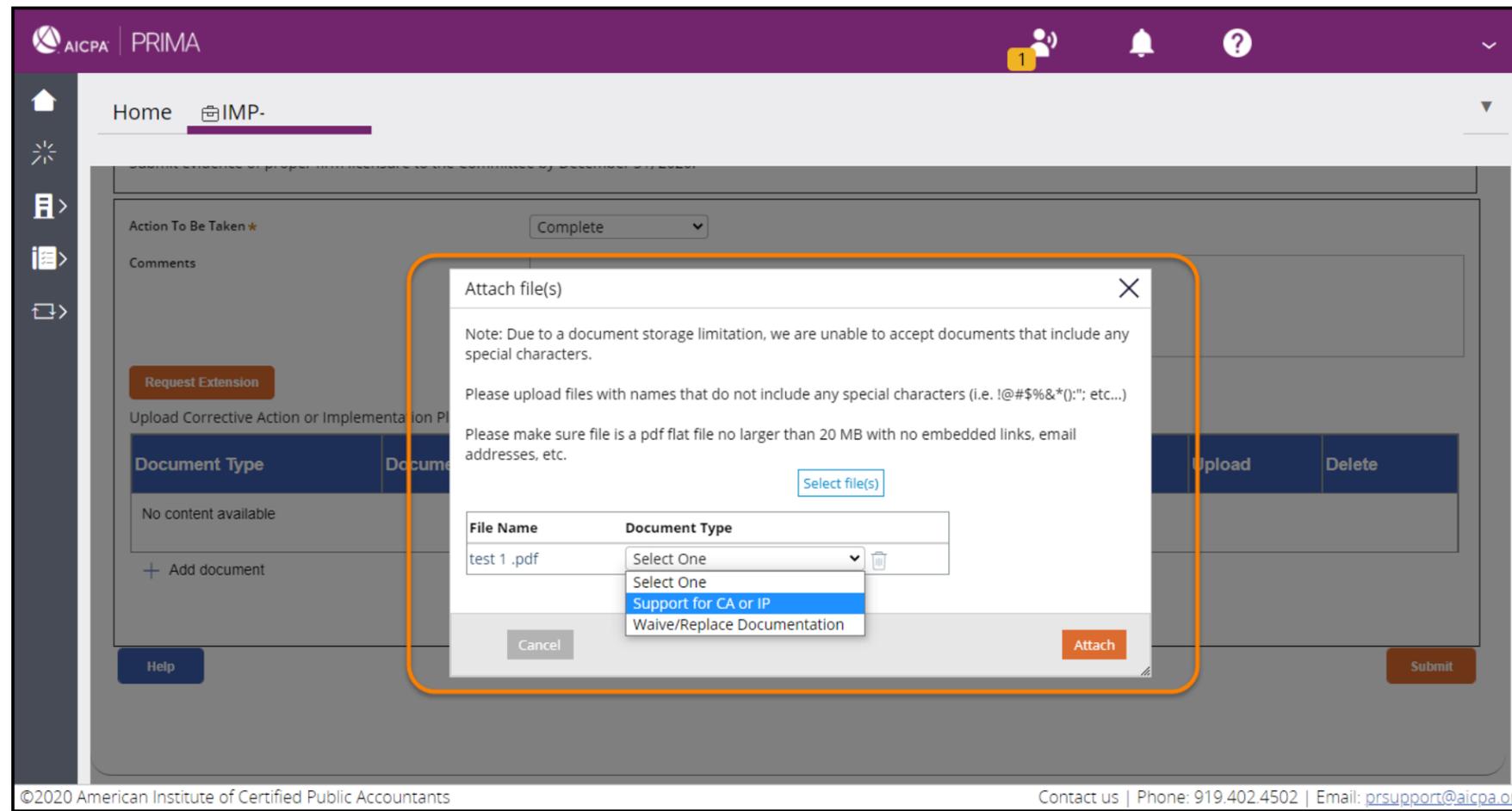
Document Type	Document name	Description	Upload	Delete
No content available				

+ Add document

Help Submit

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



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

The screenshot shows the AICPA PRIMA system interface. At the top, there is a navigation bar with the AICPA logo and 'PRIMA' text. Below this, a sidebar contains navigation icons. The main content area is titled 'Home' and 'IMP-'. It features a form with the following elements:

- 'Action To Be Taken' dropdown menu set to 'Complete'.
- 'Comments' text area.
- 'Request Extension' button.
- 'Upload Corrective Action or Implementation Plan Documents' section.
- A table with columns: Document Type, Document name, Description, Upload, and Delete.
- Table content:
 

Document Type	Document name	Description	Upload	Delete
Support for CA or IP	test 1 .pdf	Support for CA or IP	Upload icon	Delete icon
- 'Add document' button.
- 'Help' button.
- 'Submit' button (circled in orange).

At the bottom of the page, there is a footer with copyright information: ©2020 American Institute of Certified Public Accountants, and contact information: Contact us | Phone: 919.402.4502 | Email: [prsupport@aicpa.org](mailto:prsupport@aicpa.org).

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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