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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 shows the PRIMA application interface. At the top, there is a navigation bar with the AICPA logo and 'PRIMA' text. Below the navigation bar, there is a breadcrumb trail: Home > Responding to an FFC in PRIMA (Firm). The main content area is divided into two tabs: 'Action Items' (selected) and 'My Firm's Open Reviews'. Under the 'Action Items' tab, there is a table titled 'My Action Items (1)' with a 'See All' link. The table has the following columns: Case ID, Review No., Name & Number, Task Description, Received Date, and My Role. One row is visible, with the 'Case ID' cell containing 'RVW-' and circled in orange. The 'Task Description' is 'Review in Progress', 'Received Date' is '08/31/2020', and 'My Role' is 'Firm'. Above the table, there is a progress bar with steps: Peer Review Information (PRI) Form, Scheduling (SCH) Form, Review In Progress (highlighted in green), and Administrative Review. Below the table, there is a 'Feedback' button and a footer with copyright information and contact details.

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

2. Click the **Matters** tab.

The screenshot shows the PRIMA application interface. At the top, there is a purple header with the AICPA PRIMA logo on the left and user profile, notification, and help icons on the right. Below the header is a navigation bar with 'Home' and 'RVW-' tabs. The main content area is titled 'Review in Progress' and contains a table with the following data:

Firm Name	Review Due Date	ReviewNumber
Team Type FOF	12/31/2020 Review Status Pending - Working Papers	

Below the table are three tabs: 'Firm/Team Summary', 'Review Summary', and 'Matters'. The 'Matters' tab is highlighted with an orange circle. Underneath the tabs is a section titled 'Instructions for Firm' with a help icon and a list of instructions:

- 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.

At the bottom of the instructions section is a 'Print MFC's' button. Below that is another table with the following data:

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 shows the AICPA PRIMA application interface. At the top, there is a purple header with the AICPA logo and 'PRIMA' text. Below the header, there are navigation icons and a 'Home' button. The main content area displays a table of MFCs (Member Firm Comments) and a table of FFCs (Firm Findings Comments). The FFC-1 entry is circled in orange.

MFC Number	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

Print FFC's

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

Save Send to Captain

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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 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 the number '2' and a help icon. Below the header, there is a navigation bar with 'Home' and 'RVW-' tabs. The main content area is a form with a white background and a grey border. The form is divided into several sections. The first section is titled 'Reviewed Firm's Response to the Reviewer's Finding(s) Described Above:' and contains a text input field. Below this, there is a sub-section titled 'The response should describe the following:' with two bullet points: 'The firm's actions taken or planned to remediate findings in the firm's system of quality control (see interpretations)' and 'The firm's actions taken or planned to remediate the engagements identified on the FFC form as non-conforming.' Each bullet point has a corresponding text input field. The second section is titled 'Timing Of Remediation' and has a text input field. At the bottom of the form, there are four buttons: 'Cancel', 'Save', 'Request Revisions', and 'Sign-Off'. The footer of the page contains copyright information for the 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.

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 sidebar on the left contains several icons. The main content area is a form with the following sections:

- A text box 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 question: "Is the engagement finding substantially the same as a finding from the prior review?" with the answer "No".
- A highlighted text box with the instruction: "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." Below this is an empty text input field.
- A section titled "Captain Additional Comments".
- 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 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".

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

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 icons for a notification (with a '2' badge), a bell, and a question mark. Below the header is a navigation bar with 'Home' and 'RVW-' tabs. The main content area contains 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 question: "Is the engagement finding substantially the same as a finding from the prior review?" with a radio button selected for "No".
- A text input field with a placeholder: "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" (which is highlighted with an orange circle), and "Sign-Off". 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".

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 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 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. The main content area contains a form with the following sections:

- A text input field with the instruction: "Select a reviewer description from a related MFC or directly enter your response below." The text entered is: "The accountant did not have an engagement letter for the engagement."
- A question: "Is the engagement finding substantially the same as a finding from the prior review?" with the answer "No".
- A text area with the instruction: "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." Below this is an empty text input field.
- A section titled "Captain Additional Comments" with an empty text input field.
- A table for sign-off:

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 of the application contains the text: "©2020 American Institute of Certified Public Accountants" and "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. At the top, there is a purple header with the AICPA logo and the text 'PRIMA'. Below the header, there is a navigation bar with 'Home' and 'RVW-'. The main content area displays a table of MFCs (Member Firm Comments) and FFCs (Firm Feedback Comments).

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

Below the MFC table, there is a 'Print FFC's' button. Underneath, there is another table showing FFCs and their related MFCs.

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

At the bottom of the main content area, there are two buttons: 'Save' and 'Send to Captain'. The 'Send to Captain' button is highlighted with an orange circle.

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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 \(Reviewer\)](#)

