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Entering Review Scheduling Information in PRIMA (Firm)

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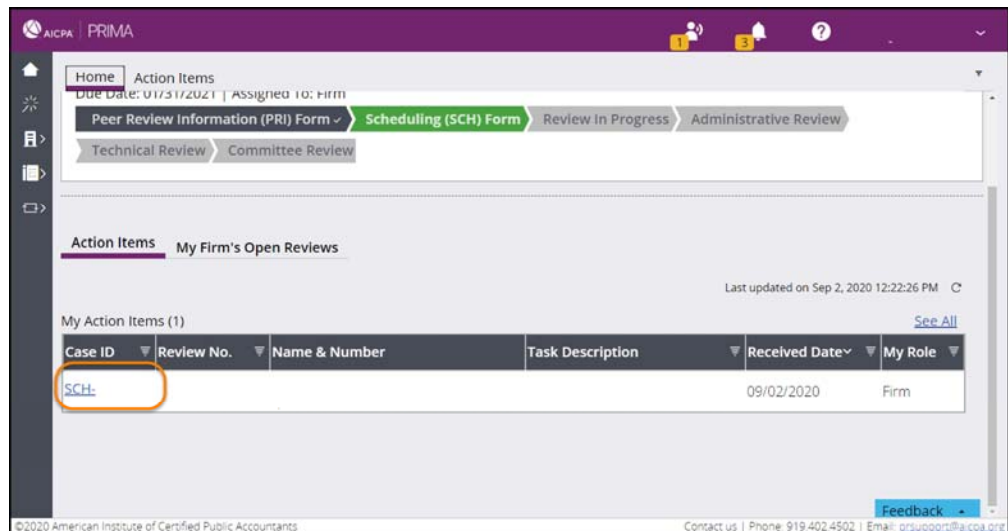
After completing the Peer Review Information (PRI) form, you will have the option to continue with the scheduling form or enter scheduling at a later time. If you chose to continue with scheduling, the scheduling case will automatically open. If you decide to wait or the case must be approved by your administrator, the scheduling case will eventually be added to your Action Items as described in step 1 below.

For video instructions, see [Entering Review Scheduling Information in PRIMA \(Firm\) - Video](#).

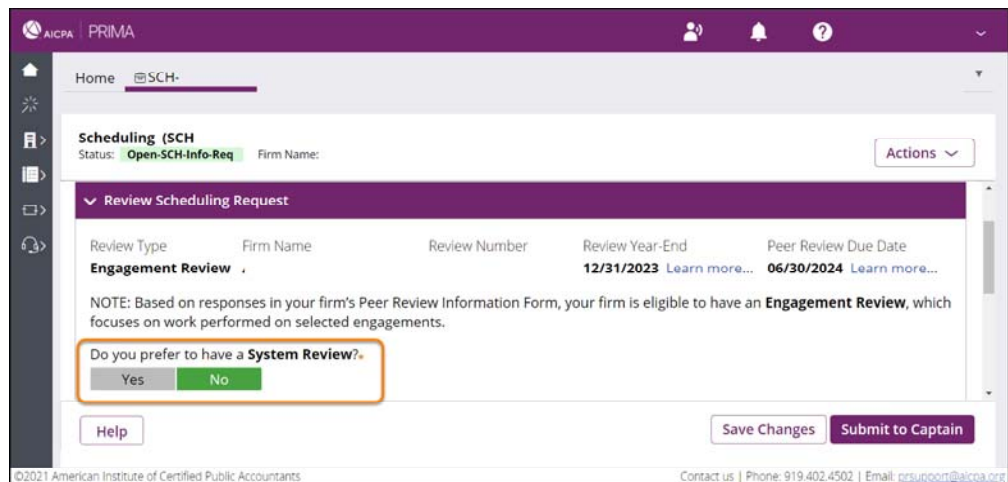
Note: For each of the sections below, you will see a purple header accompanied with an arrow. Clicking on the arrow will expand and collapse each region, displaying additional information.

To complete the scheduling case, perform the following steps:

1. Under **Action Items**, click the scheduling (SCH) **Case ID**.



2. If your firm is not required to undergo a system review, then you will be able to select if you want to have a system or engagement review by selecting **Yes** or **No**.



3. If your firm is eligible for a **Committee Appointed Review Team Review**, you will be able to select to have your Administering Entity choose your review team for you. If your firm is not eligible, you will not be able to select a **Committee Appointed Review Team Review**.

AICPA PRIMA

Home SCH

Scheduling (SCH-
Status: Open-SCH-Info-Req Firm Name: Actions

Type Of Review Team
Committee Appointed Review Team

Do you want a **Committee Appointed Review Team (CART)**? If **yes**, your administering entity will select the review team for you.

Yes No

Firm On Firm
Your firm will have a Firm on Firm Review. Learn more...

Sharing Peer Review Information

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- Review the **Facilitated State Board Access (FSBA)** information, and select if you want to **Opt Out**.

AICPA PRIMA

Home SCH

Scheduling (SCH-
Status: Open-SCH-Info-Req Firm Name: Actions

Sharing Peer Review Information

Facilitated State Board Access (FSBA)

The AICPA has implemented a process called **Peer Review Facilitated State Board Access (FSBA)**, which facilitates the voluntary disclosure of peer review results via a secure, state board/licensing body (hereinafter referred to as **BOA**) web site. The goal of this process is to create a nationally uniform system through which CPA firms can satisfy BOA peer review information submission requirements and increase transparency. Learn more.

We are engaged in an ongoing collaborative effort with the AICPA and state CPA societies for this to be the primary process by which all BOAs obtain peer review results. Over time, this process will help to make the submission of firm's peer review information easier. This process may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so **be sure to follow your BOA's information submission requirements until further notified.**

In accordance with AICPA Facilitated State Board Access requirements, I voluntarily agree that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain required actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the state board of accountancy in the state in which my firm's main office is located, which is the Accountancy Board of Ohio, unless I opt out.

I AGREE TO MAKE MY FIRM'S PEER REVIEW RESULTS AVAILABLE TO THE STATE BOARD UNLESS I OPT OUT.

Opt Out

Your firm's peer review results will be made available to the **Accountancy Board of Ohio**. Authorized representatives at the Board of Accountancy will have access to peer review

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- If applicable, under **Additional States**, select **Yes** to expand access to all states. To remove unwanted states, click the "x" next to that state.

AICPA PRIMA

Home SCH-

Scheduling (SCH-
Status: Open-SCH-Info-Req Firm Name: Actions

Additional States

You may expand access to additional state boards of accountancy that are not prohibited from accessing peer review results. [View links to state boards of accountancy here.](#) By expanding access to other state boards of accountancy, you voluntarily agree to make your firm's peer review results available, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain required actions, and letter notifying the reviewed firm that certain required actions have been completed.

Expand access to all states?

Yes No

Enter the State Board(s) of Accountancy in the field below. Select as many as needed. Conversely you can choose to include all states, then remove the unwanted ones by clicking the "x" below. (48 of 48 items selected)

Alabama x Arizona x Arkansas x California x Colorado x Connecticut x Delaware x District of Columbia x Georgia x Guam x Hawaii x Idaho x Illinois x Indiana x Iowa x Kansas x Kentucky x Louisiana x Maine x Maryland x Michigan x Minnesota x Mississippi x Montana x Nebraska x Nevada x New Hampshire x New Jersey x New Mexico x New York x North Carolina x North Dakota x Oklahoma x Oregon x Pennsylvania x Rhode Island x South Carolina x South Dakota x Tennessee x Texas x Utah x Vermont x Virgin Islands x Virginia x Washington x West Virginia x Wisconsin x Wyoming x

Sharing Peer Review Information

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6. Select **Opt Out** if you want to deny your Administering Entity the ability to provide your SBOA (or any SBOAs which you have expanded access) information listed in the question.

Note: The **Sharing Peer Review Information** question will not be displayed if you selected **Opt Out** in step 4 or if your state does not participate in FSBA.

The screenshot shows the AICPA PRIMA interface for the 'Scheduling (SCH)' section. The status is 'Open-SCH-Info-Req'. The 'Sharing Peer Review Information' section explains that submitting scheduling information grants permission to the Administering Entity to provide information to the SBOA in the state where the firm's main office is located and any SBOAs to which you have expanded access in Facilitated State Board Access (FSBA). A list of information to be provided includes extension letters, dates of acknowledgment and commencement, and dates for document receipt and report acceptance. The 'Opt Out' button is highlighted with a red box. Below this is the 'Public File' section, which states that the Peer Review Standards prohibit the administering entity or AICPA from making results public, except as authorized. It also notes that firms from the CCPS, ERPADC, or GAQC already have their results included on the AICPA's Public File website. At the bottom, there are 'Help', 'Save Changes', and 'Submit to Captain' buttons.

7. Review the **Public File** information, and select **Yes** if you want your firm's results to be included.

The screenshot shows the AICPA PRIMA interface for the 'Scheduling (SCH)' section. The status is 'Open-SCH-Info-Req'. The 'Public File' section explains that the Peer Review Standards prohibit the administering entity or AICPA from making results public, except as authorized. It also notes that firms from the CCPS, ERPADC, or GAQC already have their results included on the AICPA's Public File website. It states that although your firm is not a member of those groups, you have the option to voluntarily disclose your peer review results on the AICPA's Public File website. A list of items to be disclosed includes the peer review report, acceptance letter, response letter, signed acceptance letter, and notification of completed corrective actions. A question asks 'Do you want to include your firm's PEER REVIEW RESULTS AND DOCUMENTS on the AICPA Public File?'. The 'Yes' button is highlighted with a red box. At the bottom, there are 'Help', 'Save Changes', and 'Submit to Captain' buttons.

8. Search for the reviewer / team captain by selecting **I know who my reviewer (captain) is**. You can then search by **Member Number**, **Member Name**, or **Firm Name**. Then click **Search**.

For tips on searching for a reviewer, see [Finding Team / Review Captain in PRIMA](#).

PRIMA

Home SCH

Scheduling (SCH)
Status: Open-SCH-Info-Req Firm Name: Actions

Select Captain

Do you know who your reviewer (captain) is?
 I know who my reviewer (captain) is
 I don't know who my reviewer (captain) is

Can't find your reviewer? Learn more...
 Try Last Name only if you have issues finding your captain.

Search for your reviewer/captain by MEMBER NUMBER, MEMBER NAME (First Name, Last Name or Both) or FIRM NAME. When searching by member number do not include leading zeros.

Member Number	Member Name	Firm Name
Member Number		

Search

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9. Select the reviewer / captain by clicking on the radio button.

PRIMA

Home SCH

Scheduling (SCH)
Status: Open-SCH-Info-Req Firm Name: Actions

Try Last Name only if you have issues finding your captain.

Search for your reviewer/captain by MEMBER NUMBER, MEMBER NAME (First Name, Last Name or Both) or FIRM NAME. When searching by member number do not include leading zeros.

Member Number	Member Name	Firm Name
Member Number		

Member Number
123456

Search Revise Search

Search Results (1)

Select	Member Number	Member Name	Firm Name	Email	Firm Number
<input checked="" type="radio"/>					

Firm Independence

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10. If you selected **I don't know who my reviewer (captain) is**, you will be able to search for a reviewer by selecting the appropriate criteria below.

PRIMA

Home SCH

Scheduling (SCH)
Status: Open-SCH-Info-Req Firm Name: Actions

Select Captain

Do you know who your reviewer (captain) is?
 I know who my reviewer (captain) is
 I don't know who my reviewer (captain) is

Please complete the following options, as applicable, to find a reviewer (captain) for your review.

1. Are you looking for a review captain from one or more specific states?
 Note: Engagement reviews aren't performed onsite and therefore we would not recommend you limit your search to your home state. The processing time will increase for each state you select.

YES NO

Select the level of service you perform. If you perform multiple levels of service, select the highest level of service you perform.
 Note: You can select only one level of service at a time. If you want to change the level of service, unselect the already selected one and proceed.

- 30 Reviews of financial statements
- 40 Compilations of financial statements with disclosures
- 45 Compilations of financial statements that omit substantially all disclosures
- 50 Preparation of financial statements with disclosures (with or without disclaimer reports)
- 55 Preparation of financial statements that omit substantially all disclosures (with or without disclaimer reports)

Select any levels of service you perform from the following list. If none, continue with your search by selecting submit below.

- 62 Review Engagements (SSAE)
- 63 Agreed-upon Procedures Engagements (SSAE)

Search

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11. Review **Firm Independence** and click **I Agree**.

The screenshot shows the PRIMA Scheduling (SCH-) form. The status is 'Open-SCH-Info-Req'. Below the status, there are two checkboxes: 62 Review Engagements (SSAE) and 63 Agreed-upon Procedures Engagements (SSAE). A search box is present. The 'Firm Independence' section contains a paragraph of text and a green 'I Agree' button, which is highlighted with a red box. At the bottom right, there are 'Save Changes' and 'Submit to Captain' buttons.

12. Click **Submit to Captain**.

The screenshot shows the PRIMA Scheduling (SCH-) form. The status is 'Open-SCH-Info-Req'. Below the status, there are two checkboxes: 62 Review Engagements (SSAE) and 63 Agreed-upon Procedures Engagements (SSAE). A search box is present. The 'Firm Independence' section contains a paragraph of text and a green 'I Agree' button. At the bottom right, there are 'Save Changes' and 'Submit to Captain' buttons, with the 'Submit to Captain' button highlighted by a red box.

The team captain will be notified to agree to perform the review. They will enter review dates and additional team members, if applicable.

If there are scheduling errors or added team members, the scheduling form will be returned to the firm for corrections and/or to confirm team independence.

For more information on confirming independence, see [Approving Reviewer Schedule after Adding Team Members \(Firm\)](#).

You can check the status of your review at any time on the **Home** page under **My Firm's Open Reviews**.

After Administering Entity approval and the reviewer begins the review, the reviewer will create any potential MFCs and FFCs and upload working papers. Any required follow-up for the firm will generate an assignment under **Action Items**.

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