PRIMA Alert for Enrolled Firms
June 2017

This Alert contains the following articles on the new Peer Review Integrated Management Application (PRIMA) to answer your most frequently asked questions.

- Accessing PRIMA and Finding Help
- What is the First Step in My Peer Review and How Do I Perform It?
- If You Can't Find Your Peer Reviewer (During the Scheduling Process)
- What do I do When…?
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Accessing PRIMA and Finding Help

- Use your aicpa.org username and password to access PRIMA
- The peer review process is broken into different stages, which are called cases
- Only one user at a time has access to make changes to a peer review case (this user is generally the Peer Review Contact, a member of the peer review team or a staff member of the administering entity)
- **When you receive email notifications, you can make changes to the peer review. The case will be included in your My Work**
- **For firms, cases are assigned to Peer Review Contact to complete and submit (the Managing Partner is copied on all communications but cannot make changes). After the third letter is sent in each case, the case will be assigned to the Managing Partner to make changes.**
- Use the "Help" link on the gray navigation bar in the top right corner of your screen to access the Knowledge Base, which has helpful articles for firms, reviewers and administrators on how to perform various tasks within PRIMA

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The Knowledge Base contains other helpful articles similar to those included in this alert. We want to highlight the article titled "Instructions for Firms Using PRIMA." This article walks each user through the peer review process and links to other articles with screenshots and instructions. This article is located in the top left box titled General Information. You can also search for it by typing "instructions" with quotation marks in the search field on the top left of your screen and then pressing Enter on your keyboard. Scroll through the results until you find instructions for firms. We will continuously add articles to address frequently asked questions and update articles for any programming changes.

Additional PRIMA resources include:

- Getting Started in PRIMA document
  http://www.aicpa.org/InterestAreas/PeerReview/DownloadableDocuments/GetStartPRIMA.pdf
- Archived webcast for firms and peer reviewers from May 16, 2017 on the PRIMA webpage
  http://www.aicpa.org/InterestAreas/PeerReview/Pages/PRIMA.aspx
- Slides from the archived webcast with screenshots walking firms and peer reviews through various parts of the peer review process on the PRIMA webpage
  http://www.aicpa.org/InterestAreas/PeerReview/Pages/PRIMA.aspx

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What is the First Step in My Peer Review and How do I Perform It?

Your peer review has the following steps (the type of case is included in parentheses):

1) Complete the Peer Review Information form (PRI case)
2) Enter scheduling information (i.e. identify your team/review captain) (SCH case)
3) For an engagement review, enter in the population of engagements by partner, level of service and industry (RVW case)
4) Respond to Matters for Further Consideration (MFCs) and Findings for Further Consideration (FFCs), if applicable (RVW case)
5) In the event of a pass with deficiencies or fail report, acknowledge and provide support for corrective actions (also applies to implementation plans) (COA or IMP case)

The first step in your firm's peer review is to complete the Peer Review Information (PRI) form. The PRI will generate approximately 210 days (7 months) before your firm's peer review is due. Below are the steps to complete the PRI:
- The firm's Peer Review Contact logs into PRIMA
- Open the PRI through My Work on the PRIMA home page
- Complete required information
- Submit to your administering entity

For more detailed instructions, refer to the "Submitting Firm Peer Review Information (PRI) in PRIMA" article and other articles in the Knowledge Base.

Once you have completed your PRI, click submit on the last page. You will see a green banner that it has been submitted to your administering entity. Once the PRI is approved, you will receive a Scheduling (SCH) case on your PRIMA home page under My Work for you to select your review/team captain.

Frequently Asked Questions About the PRI

Can I (the Peer Review Contact) change the Managing Partner or Peer Review Contact?
- Yes, the Peer Review Contact may change either individual at this time
- Both individuals must be partners at the firm
- Press the down arrow in the box next to member name
- If the individual's name does not appear, have them log into their aicpa.org account and make sure their Employment shows the firm and that they are a partner or they can call Member Service at 888-777-7077
- If the addresses are not correct, please call Member Service at 888-777-7077. We have identified an issue where the firm's national/main office address is appearing for individual addresses within PRIMA and are investigating that issue

How do I answer the columns titled Report Date of Initial Engagement and Year End Date?

- These columns represent the very first engagement that your firm performed of this type
- These columns are optional, if the system requires you to enter a date:
  - If you have been performing these engagements for years, please enter in 1/1/1900, the year your firm was founded, or an estimate
  - If this is your firm's first engagement of this type, enter in the report date (the date on the report you issued) and the year-end date (period end date in the financial statements)

How do I answer the Practice Areas question?
- Put check marks in the first column for all of this type of engagements that you perform
- If you do not perform any of these types of engagements, scroll to the bottom within that section and select "None of the above practice areas/industries apply"

How do I answer the Practice Industries question?
- This question is meant to be for engagements that require a system review. If you do not perform any engagements that require a system review, leave this question blank
- If you perform engagements that require a system review, please select all that apply

How do I answer the Engagement Concentration question?
- This question is meant for engagements that require a system review. If you do not perform any engagements that require a system review, you may leave this question blank
- If you perform engagements that require a system review, please select all that apply

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If You Can't Find Your Peer Reviewer (During the Scheduling Process)

If you can't find your team/review captain in PRIMA within the scheduling case, here are some helpful tips to find reviewers in the scheduling case:

- Search by the reviewer's member number (do not include a zero at the beginning)
- Search by only one criteria (member number or last name, avoid searching by firm name)

- When using the search function, include "%" between words to generate more results. For example, when entering in the full reviewer name, type John%Smith to access different possible combinations
- If these do not work, please contact your peer reviewer and check to see if they have updated their reviewer resume within the last year
- You only need to enter in your review/team captain. That individual will enter in any team members

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What do I do When…?

I'm the Managing Partner or the Peer Review Contact and I can't log into PRIMA?
- Email prsupport@aicpa.org with your name, membership/individual number, and a screenshot of the error message you receive when you try to log into PRIMA

I am wondering if my firm is enrolled/registered in PRIMA?
- If you are currently enrolled in either a state society-sponsored program or the AICPA Peer Review Program, you are already enrolled in PRIMA. Your log in information is the same as it was in PRISM.

I have received an email notification but don't see anything on my PRIMA home page under My Work?

- This means you were copied on a letter. On the home page, under My Notifications, you will see the letter that you were copied on. The individual that the letter is addressed to will need to complete the required action.

I'd like to see instructions and screen shots on a particular process?
- Log into PRIMA and click on Help in the top right corner
- This opens Knowledge Base and allows you to search by topic
- Instructions for Firms Using PRIMA shows the overall process for firms with links to articles for the different parts of the process

I'm the Managing Partner and I want to change the Managing Partner or Peer Review Contact and there is not an open case for our peer review?
- Log into PRIMA and click on Manage My Firm(s) on the top
- Click on Enroll/Update and then click on Update (this will update your enrollment which is based upon your firm's last completed Peer Review Information (PRI) or Background Form
- See the Knowledge Base articles titled "Enrolling in Peer Review or Updating Enrollment in PRIMA" and "Updating Firm Contact Information in PRIMA"

I'm the Peer Review Contact and I want to change the Managing Partner or Peer Review Contact and there is an open PRI case?
- Log into PRIMA and under My Work, complete the PRI
- If the PRI has been submitted and your administering entity has not approved it, please contact them to send it back for revisions

I'm the Managing Partner and I want to change the Managing Partner or Peer Review Contact and there is an open scheduling case?
- Log into PRIMA and click on Manage My Firm(s) on the top
- Click on Enroll/Update and then click on Update (this will update your Peer Review Information (PRI)

I'm the Managing Partner or Peer Review contact and I want to change the Managing Partner or Peer Review Contact and there is an open review case?
- Email prsupport@aicpa.org with the changes, including the new membership/individual number and their name

I'm the Managing Partner or Peer Review contact and we need to change our firm's address?
- Contact Member Service at 888-777-7077 because you need to change your address with the entire AICPA, not just PRIMA

I'm the Managing Partner and need to request an extension for my firm's peer review?
- Log into PRIMA and click on Manage My Firm(s) on the top
- Click Request Extension and then click Request Extension again
- Select Extension of Review Due Date and then click Submit
- Enter in the date you are requesting and select the reason why
- Enter in comments for your administering entity
- Refer to the AICPA Peer Review Program Manual for instances on when extensions are appropriate. Your request must be approved by your administering entity.
- See also the Knowledge Base article titled "Requesting a Due Date Extension in PRIMA"

I'm the Peer Review Contact and I believe scheduling errors have been corrected by my Team/Review Captain
- Log into PRIMA and under My Work, open the scheduling case
- Click Continue to Fix Error(s) and then Submit
- This will re-run scheduling checks and send the scheduling case to your administering entity for approval if the errors have been cleared

I'm the Managing Partner or the Peer Review Contact and my Team/Review Captain has identified errors on our PRI
- Email prsupport@aicpa.org with the types of engagements that need to be added

I'm the Peer Review Contact and my Team/Review Captain sent MFCs but I can't see them?
- Log into PRIMA and under My Work, open the review case
- Click on the Matters Tab
- If there is no content to see, click on the orange Submit to Captain button at the bottom of the screen
- This is due to the team/review captain only saving the MFCs and not "Approving" them (marking them ready for your response). The review case needs to go back to the team/review captain to "Approve" them and then send the review case back to you

I'm the Peer Review Contact and I need to acknowledge corrective actions or implementation plans required to be completed by the firm?
- Log into PRIMA and under My Work, open the RVW case

- Open the letter and read what the Report Acceptance Body (RAB) is asking you to complete
- Click Acknowledge

I'm the Peer Review Contact and I have corrective actions or implementation plans to submit?
- Log into PRIMA and under My Work, open the COA or IMP case
- On the To Do tab, select Complete
- Enter Comments and upload the supporting documents
- Submit the COA case or IMP case
- See also the Knowledge Base article titled "Completing Corrective Actions or Implementation Plans"

Helpful Tips

1. The Knowledge Base has helpful articles for firms, reviewers and administrators on how to perform various tasks within PRIMA. To access the Knowledge Base, click the "Help" link on the gray navigation bar on the top right corner of your screen.

2. To make changes to any case, you must access it in My Work on the PRIMA home page. Recent history is read-only.

3. The peer review process has multiple participants. When you complete a task, you won't have access to the peer review case until your counterpart completes his or her task. Once the subsequent task is completed, you will receive a notification from PRIMA and you will have access to complete your next task.

4. Firms can print MFCs, the DMFC and FFCs once the review case has been submitted to the administering entity (AE) by accessing the review case under My Recent History and then click on the Attachments tab and open the appropriate pdf. We are investigating how to make MFCs, the DMFC and FFCs printable before submission to the AE. For more information, access the Knowledge Base article titled "Printing MFCs, FFCs and DMFCs."

5. Many firms can't find their team/review captains in the scheduling case. If you can't find your team/review captain, see "If Firms Can't Find Peer Reviewers (During the Scheduling Process)" which will be soon be added to the Knowledge Base with screenshots.

6. You only need to enter in your team/review captain. That individual will add any team members. After they have added team members, you will receive the scheduling case, which will list all of the team members. You will need to acknowledge independence for the entire peer review team.

7. Scheduling errors are first sent to the peer review contact at the firm to correct. The peer review contact can assign it to the team/review captain to correct or to the administrator. After the error is corrected, the scheduling checks will need to be re-run.

8. After scheduling is approved, a System Review case begins with the team captain. An Engagement Review case begins with the firm to complete what was previously the Engagement Summary Form.

9. If your reviewer updates the commencement date, the scheduling process may reopen and may need you to input information. Accuracy of the commencement date is important.

10. If your peer reviewer is performing the peer review and realizes that a level of service was not properly included on the Peer Review Information (PRI), please submit a ticket to prsupport@aicpa.org to have it added to the PRI and review case.

11. Generally, the firm's peer review contact is the individual who should make changes/take action on behalf of the firm. The firm's managing partner may update the enrollment information as long as there is not an open Peer Review Information (PRI) case.

12. PRIMA handles firms enrolled in a state society-sponsored program the same way as firms enrolled in the AICPA Peer Review Program.

13. Firms are responsible for uploading support for their corrective actions and implementation plans. If a report is from an outside party, the firm should obtain approval of the outside party from its AE before the outside party performs any work. The final report should be a pdf from the outside party with the outside party's signature.

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Delays Caused by PRIMA's Implementation

We understand both firms and reviewers can't complete various stages of the peer review process due to PRIMA's implementation. As a result, we will not drop or terminate firms due to delays caused by PRIMA. In addition, we have encouraged AEs to consider extensions to peer review due dates for PRIMA delays. However, it is the firm's responsibility to ensure that any change in its review due date is recognized by any other organizations that require it to have a peer review. This includes, but is not limited to, state boards of accountancy, the Government Accountability Office and other regulators.

We have also encouraged Report Acceptance Bodies (RABs) to consider delays related to PRIMA when issuing feedback to reviewers. Lastly, we have encouraged AEs to evaluate if PRIMA caused delays in the submission of working papers or requested revisions and if so, to give peer reviewers more time before suspension.

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Overall Peer Review Process

Below is a list of the various steps of the peer review process in PRIMA. The list may assist in your understanding of the process and what your next steps will be.

1. (If not enrolled), the firm logs in to enroll under Manage My Firm(s).
2. Once completed, the enrollment form is sent to the administrator for approval.
3. The Peer Review Information case (PRI) is created for the firm 210 days prior to the due date of its peer review (specifically the peer review contact) to complete based upon the enrollment form.
4. The PRI is sent to the administrator for approval (they may request revisions).
5. The Scheduling case (SCH) is created for the peer review contact to complete and select the team/review captain.

6. The team/review captain adds any additional team members and acknowledges independence.
7. The peer review contact receives the SCH case to acknowledge independence of the peer review team. Scheduling checks are run.
8. The administrator approves the SCH case (they may request revisions).
9. The review case is created. For Engagement Reviews, the review case goes to the peer review contact to complete the engagement statistics or they can send to the review captain to complete. For System Reviews, the review case goes to the team captain (the team captain can send to the firm to complete the review summary).
10. The team/review captain uploads working papers, creates MFCs and FFCs (if applicable).
11. MFCs and FFCs are sent to the peer review contact to complete. After the firm responds, they are sent back to the team/review captain. If there is a Letter of Response (LOR), the firm sends to the team/review captain outside of PRIMA to review and upload into PRIMA.
12. The team/review captain submits working papers to the administrator.
13. The administrator assigns a technical reviewer (the administrator may request revisions).
14. The technical reviewer completes the technical review (they may request revisions).
15. The technical reviewer marks the review ready for the RAB. The review then goes to the administrator.
16. The administrator assigns the review to a Committee.
17. The administrator enters the committee decisions; if there are corrective actions or implementation plans, those cases are created and the acceptance letter is sent to the firm.
18. If the review is deferred or delayed subject to, the review case is sent back to the team/review captain to make revisions and address the follow-up actions from the RAB.
19. If the peer review report grade is non-passing, the peer review contact logs in and acknowledges the acceptance letter.
20. Each corrective action (COA) or implementation plan (IMP) is a separate case. The peer review contact uploads support for each one individually and sends to the technical reviewer.
21. The technical reviewer approves each one individually. They can either accept it or send it to the RAB (see above for the administrator committee process).
22. Each time a COA or IMP is accepted, PRIMA notifies the firm. When a COA or IMP is completed, PRIMA sends a letter to the firm.

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