PRIMA alert

PRIMA Alert May 2018

This special alert contains the following articles to inform you of PRIMA enhancements that went live Sunday, May 6, and their impact to your resume and the peer review process.

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What do I need to know about the enhancements?

The changes were designed to make PRIMA easier for firms, peer reviewers and administrators to use, decrease how often firms must access PRIMA, address any gaps in programming and add new functionality to existing processes. Here are the top changes impacting peer reviewers:

- On December 9, 2017 a question was added on CPA licensure expiration. A scheduling check is now in place to ensure each reviewer has a current license <u>at the time scheduling checks are run.</u> **If you have not updated your resume since December 9, 2017, the new check will result in a scheduling error on any unapproved review until you update your resume.** See [Updating and Printing Reviewer Resume](#) in PRIMA help.

- The Review (RVW) case no longer goes on hold if the firm updates its Peer Review Information (PRI) case through an Update (UPD) case or a change in team members. Remaining original team members can continue to work in the RVW case. To submit working papers or for the RVW case to move to the next status, UPD and scheduling (SCH) cases must be resolved without errors.

- Not all changes to the firm's PRI form through a UPD case will cause the scheduling case to reopen. Changes that do not impact scheduling checks and those that do not result in scheduling errors will flow through to the PRI with no impact. Scheduling errors identified will reopen the SCH case in error status with the firm to fix.

- Captains can move the RVW case from the firm so that the firm does not have to log in to PRIMA to send it to them. They can do this by going to "My Reviews" then "My Open Reviews" and clicking "Make an Edit" next to the specific RVW case and the RVW case will move to the peer review team's "Action Items." Captains can also do this if they have

submitted the RVW case to administrators in error before the administrative checklist is completed. See Retrieving Case from Firm/AE for Edits (Reviewers) in PRIMA Help.

- For system reviews, the Non-Conforming Engagements tab was merged into the Review Summary tab and it can be printed by the firm and review team. See Submitting System Review Working Papers to AE (Reviewer) in PRIMA Help.

- Various enhancements will communicate changes regarding peer reviews to you through the Important Information area on your home page. These changes include approved extensions, new team members and reviewer performance feedback.

- Engagement information on MFCs can be copied within a MFC to increase efficiencies. See Creating an MFC in PRIMA (Reviewer) in PRIMA Help.

- The review team can see scheduling errors within the scheduling case when the scheduling case is not assigned to them by going to "My Reviews," then "My Open Scheduling," and clicking on the SCH case.

- Captains can add or delete team members within the RVW case. If new team members are added, the firm must acknowledge their independence of the new team members before they can access the RVW case. Team members that are removed that do not result in scheduling errors will have no impact on the peer review other than their access being removed. If there are scheduling errors, the SCH case will go to the firm to be fixed. Any errors must be fixed before working papers can be submitted. See Updating Review Team Members (Reviewer) in PRIMA Help.

- The captain can ask the firm to update its PRI form through the RVW case, see Requesting PRI Revision (Reviewer) in PRIMA Help. This will open an UPD case for the firm in their "Action Items" and the captain can leave notes for the firm on what to update. The firm must "Delete the UPD" or "Submit" it before the captain can submit working papers. See Updating Peer Review Information (PRI) (Firm) in PRIMA Help.

- System reviews have two new questions on the Quality Control Summary of "No" answers, so if there are no "No" answers, the blank pages do not need to be uploaded. See Submitting System Review Working Papers to AE (Reviewer) in PRIMA Help.

- Administrators can upload prior peer review documents into the RVW case for the peer review team when they approve scheduling. Administrators can also modify documents uploaded by the peer review team. If any documents uploaded by the peer review team are modified, the captain receives an email indicating which documents have been added or deleted.

How do the changes impact my resume?

There are four impacts to your peer reviewer resume:

- On December 9, 2017 a question was added on CPA license expiration. A scheduling check is now in place to ensure each reviewer has a current license at the time

scheduling checks are run. **If you have not updated your resume since December 9, 2017, the new check will result in a scheduling error on any unapproved review until you update your resume.** See [Updating and Printing Reviewer Resume](#) in PRIMA Help.

- A question was added about the Reviewer Search functionality. Your resume will appear in the Search unless you answer "no" to this question. See [Updating and Printing Reviewer Resume](#) in PRIMA Help.

- The Reviewer Search functionality was changed so that if a search is done by state, your resume will appear for any state you are associated with. See [Finding a Peer Reviewer through AICPA Reviewer Search (Firm)](#) in PRIMA Help.

- Questions were added to the resume for individuals who are not AICPA members that only perform SOC engagements to be consistent with peer reviewers that review SOC engagements. If you do not update your resume, this will result in a scheduling error on any unapproved review until you update your resume to include the report date of your most recent engagement. See [Creating or Updating SOC Specialist Resume for Non-members](#) in PRIMA Help.

What improvements to the overdue process occurred?

Several improvements were made to the four overdue processes involving the peer review captain, which include the:

- Overdue working papers process
- Overdue technical review revisions process
- Overdue reviews that were delayed subject to process
- Overdue reviewers that were deferred process

Before the enhancement, if the Review (RVW) case was with the firm, the timing for the overdue letters was paused. After the enhancement, the timing will continue so that all reviews are treated consistently. This change may appear to send overdue letters sooner to reviewers.

The overdue letters timing was updated for approved extensions. Prior to the enhancement, the overdue letters that were sent automatically did not adjust for approved extensions and if the exit conference was changed with an extension.

If a firm is not cooperating, please contact the AE immediately. If non-cooperation against the firm commences, the overdue process against the captain will end.

If a captain is suspended from the overdue processes, the suspension is automatically lifted when working papers are submitted, and the review moves to the next step by the administrator or technical reviewer.

What changed for firms that I should know?

There are several significant changes to the review process to assist firms with completing their peer reviews more easily and efficiently.

- Firms can now complete their Peer Review Information (PRI) form and their SCH case at the same time. AEs will approve both at the same time, so you may see them request firms to revise their PRI.
- If a case is opened in read-only mode, there is a red message across the top of the screen, indicating that the case is not editable. Please note: this change applies to every user and case.

- If the firm has a different managing partner and peer review contact, both can now access the case to make changes. The Assignee within PRIMA is now "the firm." If a review was in process prior to go-live, all cases will be with only one individual until the case moves to the next step. The case will then be available to both individuals.

- The firm can now delete an Update (UPD) case if they create it by accident or if the captain requests an unnecessary update. UPD cases must be deleted or submitted by the firm prior to the captain submitting the working papers or before the RVW case can move to the next status.

- Captains can now make changes to peer review team members within the RVW case. However, if the firm needs to change its captain, they should contact their AE to reset scheduling for their peer review.

How can I get help?

As always, we encourage anyone who is having trouble with PRIMA to access the volumes of information available through the "Help" link in the upper righthand corner of any PRIMA screen.

We've updated all short videos demonstrating various PRIMA processes that are related to this round of enhancements. To access them, search for "video" in PRIMA Help.

We've updated all the articles impacted by the enhancements. Did you know there are over 250 articles designed to help various peer review stakeholders (for example – firms, reviewers and administering entities) navigate the PRIMA system? Articles and videos are categorized by topics including:

- General Information
- Known Issues
- Scheduling
- Review Process

Popular articles include Instructions for Firms Using PRIMA, Instructions for Peer Reviewers Using PRIMA and Submitting Working Papers in PRIMA.

Please contact us with any questions.

Sincerely,

The Peer Review Team
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