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## Requesting a Due Date Extension in PRIMA (Firm)



Average 5.0

**Note:** Your reviewer may need to update the commencement, exit conference, and closing meeting dates in PRIMA to avoid overdue notices.

To request an extension of your firm's peer review due date, perform the following steps:

1. Click **For Firms**.

The screenshot shows the AICPA PRIMA web application interface. At the top, there is a navigation bar with the AICPA logo and links for Home, **For Firms** (highlighted with a red circle), My Reviews, and For Peer Reviewers. Below the navigation bar, there is a section for Announcements with a 'Read All' link. To the right, there are sidebars for Instructions (with links for Firms and Reviewers), View Letters (17 items), Important Information (1 item), and Contact Us (PRIMA Instructions & Videos, Email: prsupport@aicpa.org, Phone: 919.402.4502). The main content area features an 'Instructions' section with a list of instructions and an 'Action Items' section with a table header and a 'Refresh List' button. The table header includes columns for Case ID, Review Number, Firm Number/Member Number, Firm Name/Member Name, Task Description, Status, Received Date, and Comments. Below the table, it states 'Currently there are no action items.' At the bottom, there is a section for 'My Firm's Open Reviews' with a 'My Associated Firm(s)' link and another 'Instructions' section with a list of instructions.

2. Click **Request Extension/PR Year End Change**.

The screenshot shows the AICPA website's 'For Firms' page. The navigation bar includes 'AICPA.org', 'Store', 'My Account', 'Sign Out', 'About', and 'Help'. The main navigation menu has 'Home', 'For Firms', 'My Reviews', and 'For Peer Reviewers'. The 'For Firms' section contains an 'Instructions' box with a list of actions, a 'For Firms' button bar with 'Request Extension/PR Year End Change' highlighted, and a 'View Letters' box with 12 items. The footer includes contact information and a copyright notice for 2018.

3. Locate the appropriate firm and click **Request Extension/PR Year End Change**.

The screenshot shows the 'Extension - Review Due Date / Year End Change' page. It features a table with columns for Firm No, Firm Name, Address Line 1, Address Line 2, City, State, Zip, and Take Action. The 'Take Action' column contains a 'Request Extension/PR Year End Change' button, which is highlighted with an orange circle. A 'Refresh List' button is located in the top right corner.

Firm No	Firm Name	Address Line 1	Address Line 2	City	State	Zip	Take Action
							<a href="#">Request Extension/PR Year End Change</a> <a href="#">View History</a>

4. Under **Request Category**, select **Extension of Review due date**. Click **Next**.

AICPA-org Store My Account > Sign Out About Help

AICPA Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... New

- This functionality is used to request a due date change and/or a year end change.
- Choose your category and click submit to continue on to the appropriate form.
- Depending on your reason for the change, you may also have the opportunity to submit the due date and year end change together.
- You will be required to provide a written explanation supporting your firm's need for an extension.
- Click Submit to send the request to your Administering Entity.
- Note:** Your Administering Entity will consider your request in accordance with the Standards, Interpretations, and available administrative guidance. Ordinarily, the request for an extension should be submitted during the planning stages of the review but not later than 60 days prior to the due date and extensions should not be granted after the due date. Your Administering Entity may reject your extension request, if not submitted timely. **Extensions of a review due date by more than 3 months should be rare (Interpretation 18-1).** See Firm Requests for Extension of Due Date for additional guidance.

Firm Number	Firm Name	Address1	Address2	City	State	Zip

Request Category \*  
 -- Please select the request category --  
 -- Please select the request category --  
 Extension of Review due date  
 Change Year End Date

Next >>

5. Under **Requested New Review Due Date**, select a new due date.

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AICPA Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... New

Review Due Date Extension

Due Date of Next Peer Review  
07/20/2019

Requested New Review Due Date \*

June 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	1	2	3	4	5	6

if your firm's need for a peer review due date change is based on a change in firm structure, ownership, or other factors, etc. You may also upload supporting documentation.

Remaining: 256 characters

<< Back Next >> Close

6. Under **Review Date Change Reason**, select a reason.

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AICPA Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... New

Review Due Date Extension

Due Date of Next Peer Review  
07/20/2019

Requested New Review Due Date \*  
8/20/2019

Review Date Change Reason \*

-- Please Select Reason --  
 -- Please Select Reason --  
 My firm has recently changed due to a merger or dissolution and more time is needed to prepare for the review  
 My firm is expecting to dissolve a portion of our practice in the near future and will not be able to meet the peer review requirements until that action is completed  
 My firm needs additional time to complete a major engagement that is within the scope of the peer review  
 My firm needs additional time to complete an initial engagement and there is no comparable engagement  
 My firm is unable to have the review by the original due date because of an absence, loss or turnover of personnel significant to the conduct of the review  
 My firm's records or offices have been severely damaged or destroyed because of a natural catastrophe  
 My firm needs more time because it has selected a reviewer that has a scheduling conflict and is unavailable to perform the review by the firm's due date  
 Other

Next >> Close

7. Enter **Required written explanation**. Click **Next**.

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Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... New

Review Due Date Extension

Due Date of Next Peer Review  
07/20/2019

Requested New Review Due Date\*  
8/20/2019

Review Date Change Reason\*  
My firm has recently changed due to a merger or dissolution and more time is needed to prepare for the review

**Required:** Please provide a written explanation of your firm's need for a peer review due date extension, including any relevant information regarding change in firm structure, significant pending engagements, reviewer conflicts, etc. You may also upload supporting materials, if appropriate.

Remaining: 256 characters

Help << Back Next >> Close

8. Click "+" to **Add Document**.

AICPA-org Store My Account > Sign Out About Help

Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... F55-189146

Request Self Service Approve Resolve Show all steps

Assignment Additional Information

Document Upload Region

Document No	Document Type	Document Name	Description	Upload	Delete
No Content Available					

+ Add document

Submit

9. Click **Select File(s)** to navigate to supporting documentation within your computer. Once the document(s) are selected, click **Open**.

AICPA-org Store My Account > Sign Out About Help

Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... F55-189146

Request Self Service Approve Resolve Show all steps

Attach file(s)

Note: Due to a document storage limitation, we are unable to accept documents that include any special characters. Please upload files with names that do not include any special characters (i.e. !@#%&\*()'; etc...)

Select file(s)

File Name	Document Type
No Content Available	

Cancel Attach Submit

10. Select **Support for Extension** from the **Document Type**. Click **Attach**.

AICPA.org Store My Account > Sign Out About Help

Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... F55-189146

Request Self Service Approve Resolve Show all steps

Attach file(s) X

Note: Due to a document storage limitation, we are unable to accept documents that include any special characters. Please upload files with names that do not include any special characters (i.e. !@#%&\*!); etc...)

Select file(s)

File Name	Document Type
Test.pdf	<span style="color: red;">▲ Required Field</span> Select One Select One Support for Extension

Cancel Attach Submit

11. Click **Submit**.

AICPA.org Store My Account > Sign Out About Help

Home For Firms My Reviews For Peer Reviewers

For Firms Request Exten... F55-189146

Assignment Additional Information

Document Upload Region

Document No	Document Type	Document Name	Description	Upload	Delete
1	Support for Extension	Test.pdf	Support for Extension	⬇	🗑

+ Add document

Submit

The request will be sent to the Administering Entity for approval.

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