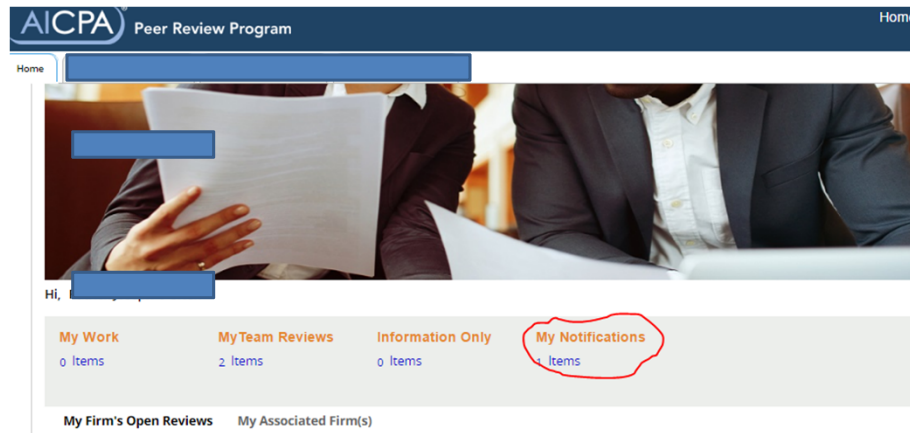


Instructions for Reviewer - Committee Delays/Defers Decision for Revisions

Often the Committee (RAB) will request changes to the review documents submitted after considering them for acceptance. In PRIMA document revisions will need to be uploaded in a similar manner as the original workpapers. Additionally, the technical reviewer may need to request changes to the data a Reviewer inputs into PRIMA. The following instructions will provide guidance for how a Reviewer can complete the revisions.

Please note the Committee will assign a due date to revisions. At this time the Technical Reviewer and AE have NO ability to grant extensions on this due date. Failure to submit the revisions prior to this date will trigger a series of automatic Overdue letters that may result in suspension of your ability to schedule future reviews.

1a) You will receive an e-mail notification from PRIMA that indicates the presence of a new PRIMA communication (in this case the Committee decision letter, indicating the requested revisions). Log into PRIMA and click on "My Notifications." Currently, PRIMA does not indicate which review the notification is for so sorting by date might help. Click the Download Attachment link to obtain access to the Committee letter. This letter will provide details on the revisions needed and the due date of the revisions.



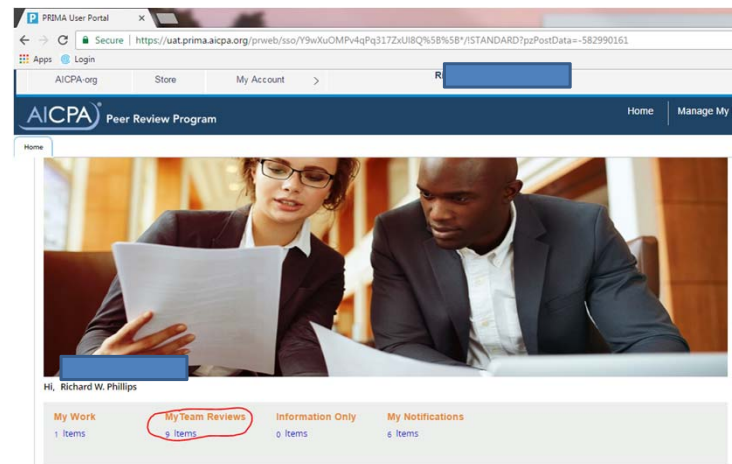
Instructions

- Click on the attachment name to download the file.
- You may save or print the attachment once you download the file.
- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

Case ID	Attachment Name	Attachment Link	Created Date	Click To Remove
RW-303068	COMLTR12-Delayed Letter.pdf	Download Attachment	4/28/2017	Done

1b) After obtaining the letter with details of the revisions requested by the Committee, click on "My Team Reviews."



2) Find firm in question (status should say "Pending-Follow-Up-Requests"). Click on the review and Follow Up Details tab will become visible. This tab details the Committee's decision (Delayed or Deferred) and lists the Committee requests.

visible. This tab details the Committee's decision (Delayed or Deferred) and lists the Committee requests.

To view the due date of the revisions and other details, click on the Follow Up Code or Description.

Review Number	Task Description	Status	Firm
	Enter/Upload Working Papers	Pending - Working Papers	9000
	Enter/Upload Working Papers	Pending-WorkingPapers	9000
	Enter/Upload Working Papers	Pending - Working Papers	9000
	Enter/Upload Working Papers	Pending-AE-Contact	9000
	Enter/Upload Working Papers	Pending - Working Papers	9000
	Enter/Upload Working Papers	Pending - Working Papers	9002
	Enter/Upload Working Papers	Pending - Working Papers	9000
RVW-303453	Pending Follow-up	Pending-Follow-Up-Requests	9000

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Home My Team Reviews RVW-303453

Instructions for Review Team in Follow Up

- Follow up details tab.
- Please go through all the follow up codes.

Committee Decision Deferred

Follow Up Actions

Follow Up Code	Description	Follow Up Completed	Follow Up Completion Date
008	Revision of Working Papers		

Committee Decision Delayed Acceptance

Associated Committee Details

RAB Code	RAB Description	Meeting Date
CBILTest	CB RAB for testing	04/28/2017

Follow Up Actions

Follow Up Code	Description	Follow Up Completed	Follow Up Completion Date
001	Receiving Revised Report		
Date Action should be completed 05/01/2017			
008	Revision of Working Papers		
Date Action should be completed 05/08/2017			

3) The Review's screen will appear as below. Based on the request navigate to the appropriate tab to complete the revisions. For revisions to uploaded documents, click on the "Document Upload" tab. For revisions to the Review Statistics data, Non-Conforming Engagement data, or Recommended Report Rating data navigate to the related tab.

AICPA-org Store My Account > Patrick Joseph O'Brien Sign Out

AICPA Peer Review Program Home Manage My Firm(s) My Reviews

Home My Team Reviews RVW-303068

Follow Up Details Review Dates Review Summary Matters Document Upload Recommended Report Rating

Instructions for Review Team in Document Upload

- Upload the documents.
- Please click "+" icon to add a document and delete icon to delete added document.

Document No	Document Type	Document Name	Description	Upload	Delete
2	Peer Review Report		Peer Review Report	+	-

Add document

[Add document](#)

4) Please delete the original version. Please not only documents the Technical Reviewer designates for revision may be changed/deleted at this stage.

My Team Reviews						
RVW-302988						
Technical Reviewer Revision Request						
Technical Reviewer Comments						
Please revise firm representation letter and report						
Revision Due Date						
04/28/2017						
Document No	Document Type	Document Name	Description	Selected for Revision	Upload	Delete
1	QC Design Summary of No Answers	4600 - QC Design No Answer Sheet.pdf	QC Design Summary of No Answers	No		
2	QC Compliance Summary of No Answers	4650 QC Testing No Answer Sheet.pdf	QC Compliance Summary of No Answers	No		
4	Peer Review Report	2017 SYS REVIEW - PASS.pdf	Peer Review Report	No		

5) For revisions to uploaded documents, add the appropriate revised document (if possible indicate the revision within the file name).

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RVW-302988

7	MFC	MFC.pdf		No		
8	Firm Representation Letter	2017 REP LETTER - Revised.pdf	Firm Representation Letter			

Add document

Note : For NPRC reviews and those selected for oversight, all peer review workpapers, including full QC and engagement checklists, should be uploaded.

6) For revisions to PRIMA input data, navigate to the relevant tab and make requested revisions. After any PRIMA input data revisions are made make sure to SAVE the revision prior to leaving that tab.

AICPA Peer Review Program	
Home	My Team Reviews
RVW-302988	
Documents Revision	
Enter/Upload Requested Working Papers	
<div></div>	
ReviewType System Review Team Type FOF	
Review Dates	Review Summary
Non-Conforming Summary	Matters
Document Upload	recommended report Rating
Instructions for Review Team in Review Summary	
<ul style="list-style-type: none">Select the engagements you want to review and enter the number of engagements that will be reviewed.If there are nonconforming engagements, enter the number and provide the reason.	
SCOPE AND RESULTS OF ENGAGEMENTS	
No Of A&A Offices <input type="text" value="1"/>	
Financial Forecast and Projection - examination	0
Compiled Financial Forecast and Projection	0





Examination of Service Organization Control Reports (SOC Reports) SOC 1	0	0	0	0
Examination of Service Organization Control Reports (SOC Reports) SOC 2	0	0	0	0
Examination of Service Organization Control Reports (SOC Reports) SOC 3	0	0	0	0
Examinations of Written Assertions	0	0	0	0
Reviews of Written Assertions	0	0	0	0
Agreed-Upon Procedures	0	0	0	0
Attest Engagements Under PCAOB Standards, not covered by PCAOB permanent inspection program	0	0	0	0

Save

Send Review Summary and/or MFC/FFC to Firm

Send to Technical Reviewer

7) MFC/FFC Revisions: Please note for MFC/FFC revisions Reviewers will need to send any revised MFC/FFCs for approval as they would during the review process.

Cancel		Save	
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	

FFC Number	FFC Status
There are no FFCs associated with this Review Number :Create FFC	

Save

Send Review Summary and/or MFC/FFC to Firm

Send to Technical Reviewer

8) Once all revisions are completed, return to the Follow Up tab, check off the "Follow Up Completed" radio button, and add the date completed. After this, use the "Send to Technical Reviewer" button to resubmit the revisions to the Technical Reviewer. If successful, a green bar will appear at the top of the screen, indicating your submission to the Technical Reviewer was successful. Additionally, we would suggest sending the Technical Reviewer an e-mail to notify them of the submission.

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Follow Up Actions

Follow Up Code	Description	Follow Up Completed	Follow Up Completion Date
001	Receiving Revised Report	<input checked="" type="checkbox"/>	04/28/2017
Date Action should be completed 05/01/2017			
008	Revision of Working Papers	<input checked="" type="checkbox"/>	04/28/2017
Date Action should be completed 05/08/2017			

Comments

Save
Send to Technical Reviewer

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Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter

Committee Follow Up

Resolve

[Show all steps](#)

You have submitted revisions to Paul Pierson. You will be notified if there are any additional revisions needed.

Additional Information

Review Firm Details Scheduling Peer Review Information Scheduling Error(s) Committee Letters Follow Up Actions Hearing Notes

Review Information