

Q completing corrective action

[Home](#) > [Search results](#) > [Completing Implementation Plan \(Firm\)](#)

Completing Implementation Plan (Firm)

Average **0.0**

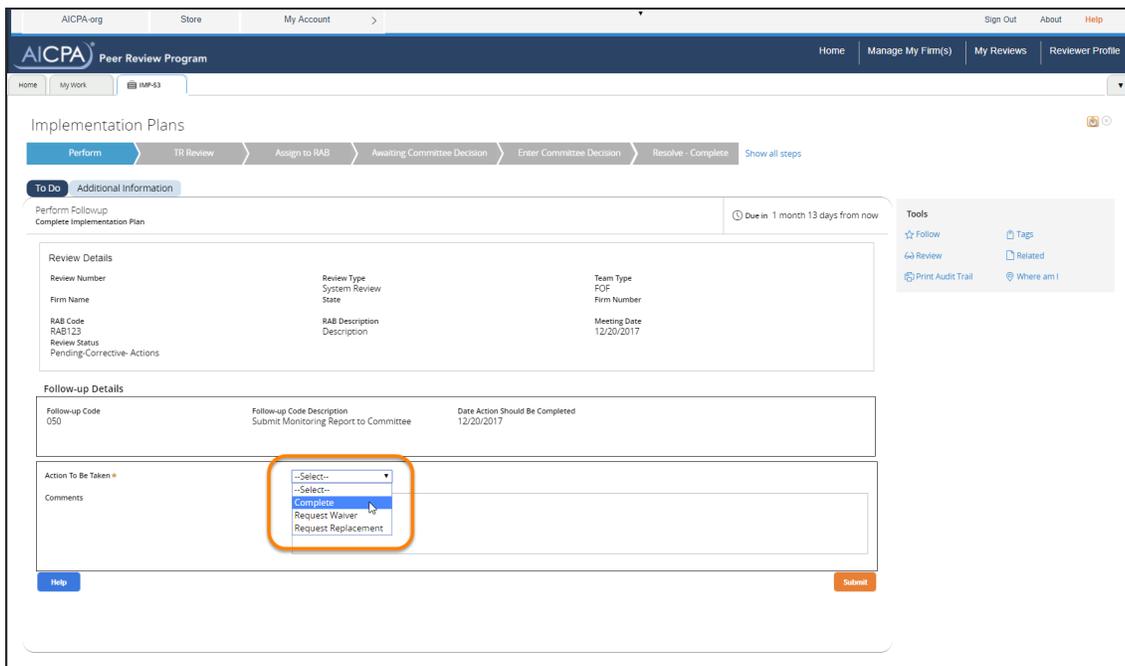
Share

To submit supporting documents as evidence for implementation plans, perform the following steps:

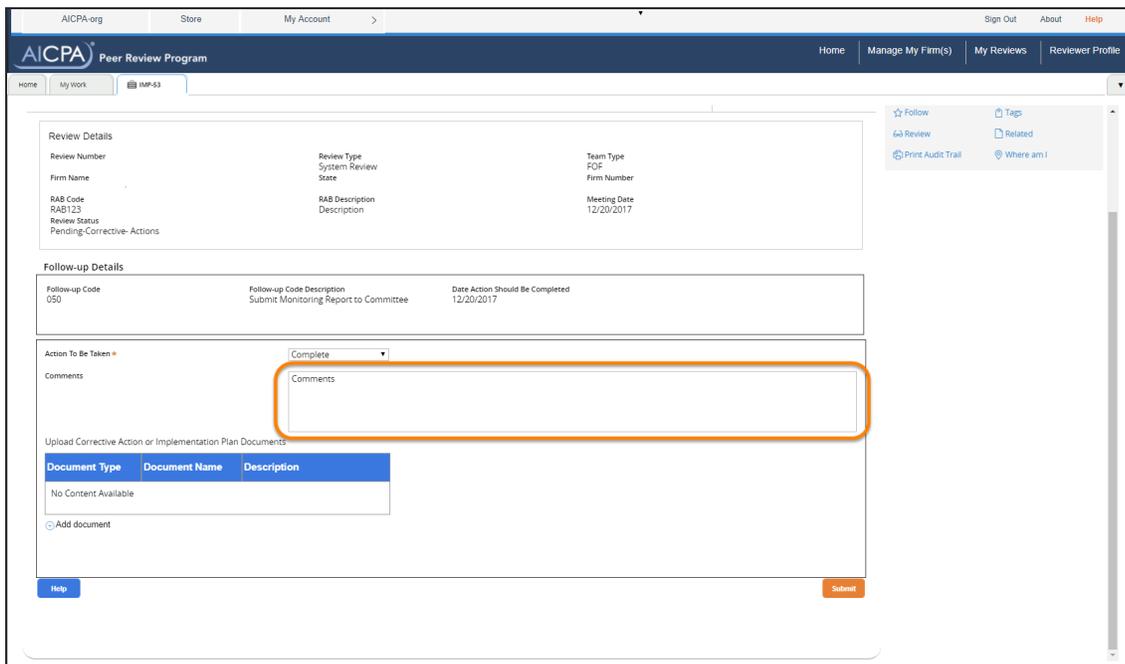
1. Under **Action Items**, click the implementation plan (IMP) **Case ID**.

Case ID	Review Number	Firm Number	Firm Name	Task Description	Status	Received Date	Comments
IMP-68				Complete Implementation Plan	Pending-IP Assigned	12/10/2017	

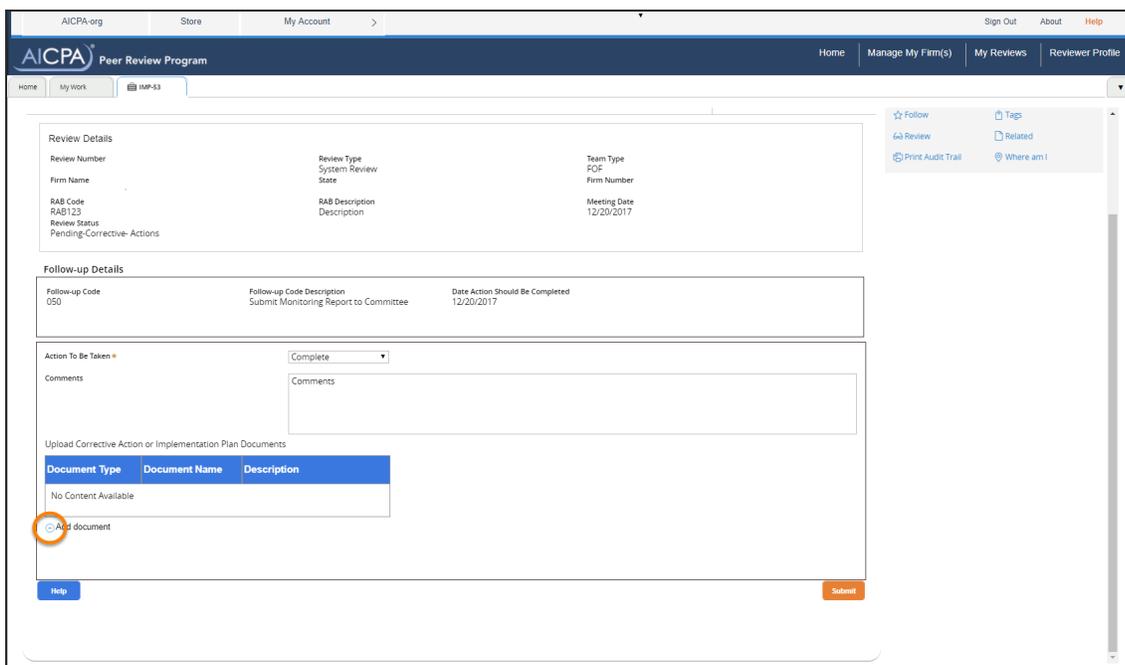
2. On the **Perform Followup** page, for **Action To Be Taken**, select **Complete**.



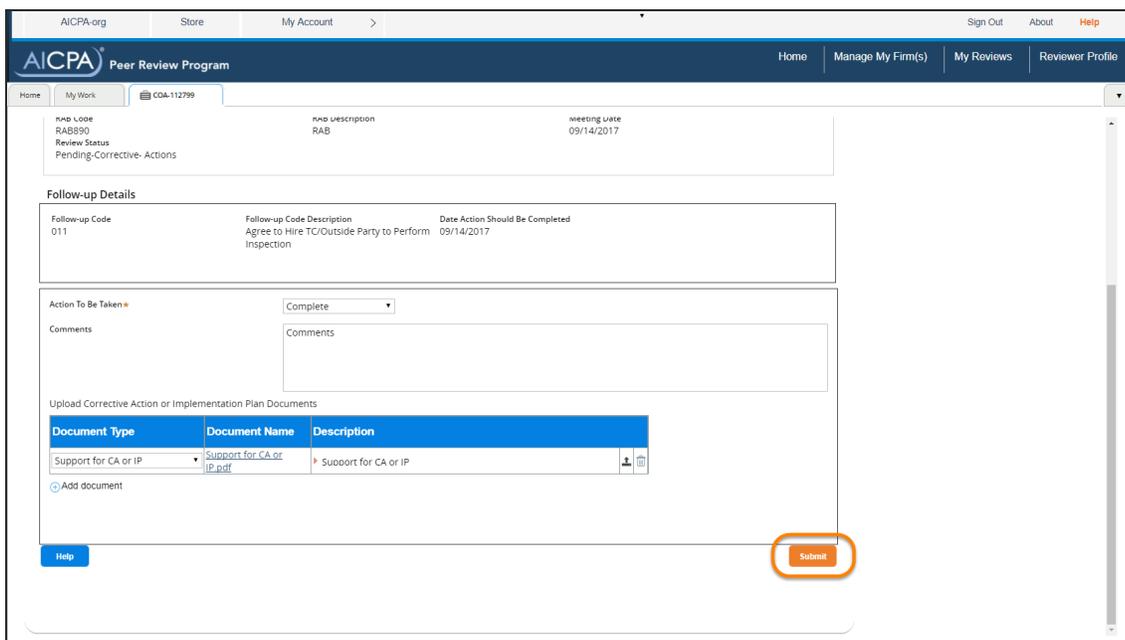
3. Enter **Comments**.



4. Upload supporting documents. Under **Upload Corrective Action or Implementation Plan Documents**, click the **Add document** plus (+) icon. For details on browsing for and uploading files, see [Uploading Documents in PRIMA](#).



5. Once all supporting documents are uploaded, click **Submit**.



Note: Implementation Plans should only be marked complete and submitted when they are actually complete.

The completed case will be submitted to the technical reviewer.

Waiver

Generally, corrective actions and implementation plans are not waived. Here are some examples of when a waiver may be appropriate:

- The firm no longer performs the types of engagements that were the source of the deficiencies.
- The firm no longer performs auditing and accounting engagements.

- The firm has been sold and is not licensed to practice (this does not include mergers or where the partners have taken their clients to another firm).

In each of the scenarios above, the firm must provide a written representation of the reason and its intention not to perform these types of engagements in the future, if applicable. This written representation should be uploaded into PRIMA as support for the request to waive.

Replacement

Corrective actions and implementation plans may be replaced if the due date is not appropriate or if the corrective action or implementation plan was specific to an industry that the firm no longer performs engagements in but the systemic cause of the deficiency extends to other aspects of the firm's practice (in this instance, please provide a written representation and upload this into PRIMA as support for the replacement request).

See [Chapter 6, "Monitoring Corrective Actions and Implementation Plans"](#) of the [RAB Handbook](#) for additional information and specific guidance.

©2018 Association of International Certified Professional Accountants. All rights reserved.