

**Comptroller's Directive No. 1-09**  
**Attachment 3**  
**GASBS No. 14 Checklist Modified to Reflect GASBS No. 39**

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**Purpose**

This attachment is a checklist used to evaluate, based on **GASBS No. 14** and **GASBS No. 39** criteria, each organization, foundation, or commission within an agency for possible inclusion as a component unit in the CAFR. This attachment is similar to prior year's Attachment 3.

If an organization, foundation, or commission is determined to be a component unit pursuant to **GASBS No. 39**, Attachment 3 is also used to evaluate the method of disclosure.

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**Applicable agencies**

- All agencies that have a potential component unit that has **not** been previously evaluated using this checklist must complete this attachment.
  - All agencies that have a potential component unit that **has** been evaluated in prior years **if** a change has occurred that might affect its classification must complete this attachment.
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**Due date**

**July 23, 2009**

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**Certification**

The **Certification** requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual. **By typing a name, the individual is certifying that all tabs of this attachment have been reviewed; the information is both complete and accurate; the preparer and reviewer were not the same individual for any tab; and that you have read and understand the instructions for the attachment.**

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**Submission requirements**

Contact DOA if the agency has any problems with the files.

**After downloading the files, rename the attachment file using the agency number followed by Att3.** For example, agency 151 should rename its Attachment 3.doc file as 151Att3.doc.

**Submit the attachment electronically to [finrept-agyatt@doa.virginia.gov](mailto:finrept-agyatt@doa.virginia.gov).**

**Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).**

**Do not submit paper copies of the attachment.**

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**Additional  
information**

Also submit a copy of the most recently audited financial statements for any organization identified as a component unit pursuant to **GASBS No. 14** and **GASBS No. 39**. These financial statements should be sent to the following individuals:

John Sotos, Assistant Director  
Department of Accounts  
P.O. Box 1971  
Richmond, Virginia 23218-1971  
Phone 804-225-2111  
Fax 804-225-2430

Staci Henshaw, Audit Director  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218  
Phone 804-225-3350  
Fax 804-225-3357

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