

Component Unit Year-End Reporting Memorandum – FY 2009
Attachment CU2 – Instructions
GASBS No. 14 Checklist Modified to Reflect GASBS No. 39

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 entity for possible inclusion as a component unit in the CAFR.

The entity needs to complete this attachment for itself specifically as the entity relates to the Commonwealth of Virginia. The Commonwealth of Virginia is the primary government (PMG). This attachment will help DOA evaluate how to report the entity in the Commonwealth's Annual Financial Report.

Note: This attachment is similar to prior year's Attachment CU2.

Applicable entities

Any potential component unit that has not been previously evaluated using this checklist and any component unit that has been evaluated in prior years; however, a change has occurred that might affect its classification.

Due date

July 30, 2009

Certification

The **Certification** section 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 they have read and understand the instructions for the attachment.

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**Submission
requirements**

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

After downloading the file, rename the word document file using the entity's acronym or name followed by AttCU2. For example, the Virginia Resources Authority should rename its Attachment CU2.doc file as VRAAttCU2.doc. The Jamestown-Yorktown Education Trust may rename its Attachment CU2.doc file as JamestownYorktownEducationTrustAttCU2.doc.

Submit the Word document electronically to finrept-cu@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Word attachment.
