

Comptroller's Directive No. 2-09
Attachment HE-13
Report of Financial Condition

Purpose

Section 4-10.00 of the Appropriation Act provides each office handling State funds shall, upon the request of the Auditor of Public Accounts, make a detailed statement, **under oath**, of the financial condition of his office. This report of financial condition only applies to the HEI and excludes foundations.

Applicable institutions

All institutions must follow these attachment instructions.

Due date

Various*

Note*: There are staggered due dates for this submission as follows:

Staggered due dates	HEI acronyms
October 8	GMU, IALR, ITA, JMU, NCI, RU, RHEA, SVHEC, SWVHEC
October 12	CNU, LU, UMW, NSU, ODU, VMI, VPI&SU, VSU
October 14	CWM, UVA, VCU, VCCS

Submission requirements

Notarized statement (see page 3) - SUBMIT TO THE AUDITOR OF PUBLIC ACCOUNTS ONLY.

APA requests no Faxes! A paper submission of the notarized statement can be mailed to APA at the address below or can be e-mailed to APA in a pdf form.

Mail to: Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218-1295

The final individually published financial statements (Supplemental Information Item 8) should be submitted to both APA and DOA at the following e-mail addresses:

APA - APAFinRept@apa.virginia.gov

DOA - Finrept-HE@doa.virginia.gov

Additionally any other e-mail submissions that were not previously submitted to APA should be also sent to the above e-mail address.

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**Providing
required
information**

- Send to APA and DOA at the e-mail addresses indicated above an electronic copy of the **final** individually published financial statements to include the following: Management's Discussion and Analysis, Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Assets, Statement of Cash Flows, and Notes to the Financial Statements.

 - Send copies of all other DOA submissions to APA (**if not previously submitted**).
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**Notarized
statement**

The following oath should be mailed or a pdf file of the notarized statement can be e-mailed to the Auditor of Public Accounts:

Institution

“I hereby affirm that the financial statements or information of the HEI submitted are true and correct to the best of my knowledge and belief.”

Signature

Title

The oath should be administered by a notary or other officer authorized by Section 49-4 of the *Code of Virginia*, and such notary or other officer should complete a certificate in substantially the following form:

State of Virginia; City / County of:

This is to certify that _____ on this _____ day of _____, 2009 took and subscribed the foregoing oath required by the laws of the Commonwealth.

Name of Notary

Title

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