

Comptroller's Directive No. 2-09
Attachment HE-6
GASBS No. 14 Checklist Modified to Reflect GASBS No. 39

Purpose

This attachment includes a checklist used to evaluate, based on GASBS No. 14 modified to reflect GASBS No. 39 criteria, each organization, foundation, or commission within an institution for possible inclusion as a component unit in the CAFR. If an organization, foundation, or commission is determined to be a component unit, this attachment will also evaluate the method of disclosure. This attachment is similar to the prior year's Attachment HE-6.

Applicable institutions

All institutions must complete the following:

- **Part 1, Summary,**
- **Part 2a, Listing of Foundations/Entities to be included on the Attachment HE-10, Financial Statement Template,**
- **Part 2b, Listing of Foundations/Entities to be excluded from the Attachment HE-10, Financial Statement Template, and**
- **Part 4, Certification.**

Institutions must complete **Part 3, Checklist**, if **either** of the following conditions are met:

- The potential component unit has **not** previously been evaluated in the "GASBS No. 14 Checklist modified to reflect GASBS No. 39."
 - The potential component unit **has** been previously evaluated; however, a change has occurred that might affect its classification.
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Due date

August 13, 2009

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 for any part. By typing a name, the individual is certifying that all parts of this attachment have been reviewed; the information is both complete and accurate; the preparer and reviewer were not the same individual for any part; and the instructions for the attachment have been read and are understood.

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**Submission
requirements**

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

After downloading the word file, rename the file using the institution's acronym followed by Attachment HE-6. For example, VCCS should rename the Attachment HE-6.doc file as VCCS Attachment HE-6.doc.

Submit the attachment electronically to finrept-HE@doa.virginia.gov.

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

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