Component Unit Year-End Reporting Memorandum – FY 2015
Attachment CU2 – Instructions
GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 and 61

Purpose

This attachment is a checklist used to evaluate, based on **GASBS No. 14**, **GASBS No. 39** and **GASBS No. 61** 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

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

---

Questions

For questions or to request detailed training from an analyst please contact: **AttachmentAnalyst@doa.virginia.gov**.
Please reference the attachment number in the subject line of the email.

Due date

July 23, 2015

Certification

The **Certification** tab 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 tab. **By typing a name, the preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If entity staffing does not allow for a different preparer and reviewer, please contact DOA.**

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.docx* file as VRAAttCU2.docx*. The Jamestown-Yorktown Education Trust may rename its Attachment CU2.docx* file as JamestownYorktownEducationTrustAttCU2.docx*.

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

Please include the **Entity's Acronym** and **Attachment Number** in the **subject line** of the submission e-mail.

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

Do not submit paper copies of the Word attachment.

***Note: The attachment is in the Microsoft Word 2007 version (.docx). If the entity has an earlier version of Word, the file can be saved in the earlier version (.doc). If the entity has problems opening the file, DOA can provide the attachment saved in an earlier version of Word (.doc).**