

**Component Unit Year-End Reporting Memorandum – FY 2015**  
**Attachment CU3 – Instructions**  
**GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 and 61**

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**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 will need to evaluate any potential organizations, foundations, or commissions related to the entity.* For this attachment, the entity (e.g. Virginia Biotechnology Research Partnership) is the primary government (PMG) and **NOT** the Commonwealth. This attachment will help the entity evaluate whether inclusion of the organization, foundation, or commission is required in its statements. If an organization, foundation, or commission is determined to be a component unit, the **GASBS No. 61** Reporting Entity Checklist is also used to evaluate the method of disclosure.

**Note:** This attachment is similar to prior year's Attachment CU3.

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**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

**Note:** If this entity has any **foundations** or **discrete component units**, the entity must also complete **Attachment CU6, Intrafund Activity**. Blended component unit activity should be reported net of intrafund eliminations.

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**Questions**

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

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**Due date**

**July 23, 2015**

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**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.**

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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, a dash, the potential organization's name, a dash, and the attachment number (AttCU3).** For example, if the Virginia Resources Authority was submitting an attachment, the file name would be VRA-XXX-AttCU3.docx\* (where XXX is the potential organization's name).

*If there is no potential organization to evaluate*, complete the contact information and bold or highlight **DOES NOT** have any potential component units, foundations or related organizations to evaluate. Follow the submission instructions above.

**Submit the Word document electronically to [finrept-cu@doa.virginia.gov](mailto: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](mailto: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).

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