

Comptroller's Directive No. 2-15
Attachment HE-6
GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 & 61

Purpose

This attachment includes a checklist used to evaluate, based on GASBS No. 14 modified to reflect GASBS No. 39 and GASBS No. 61 criteria, an organization, foundation, or commission for possible inclusion as a component unit in the Commonwealth's Comprehensive Annual Financial Report. If an organization, foundation, or commission is determined to be a component unit, this attachment will also evaluate the method of disclosure. For additional information see the **Additional Information: Attachments HE-6 & HE-10 – TAB 7 Part 21 regarding GASBS No. 61** document available on DOA's website and refer to GASBS No. 14 as revised by GASBS No. 39 and GASBS No. 61. For additional information regarding GASB Statements, refer to the GASB website at www.gasb.org.

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 the **Part 3, Checklist**, if **any** of the following conditions are met:

- The potential component unit has **not** previously been evaluated;
 - 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 6, 2015

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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 preparer is certifying that the attachment is complete and accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer are certifying they were not the same individual for any tab; and the preparer and reviewer are certifying they have read and understood the instructions for the attachment.

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.docx* file as VCCS Attachment HE-6.docx*. If the Part 3, Checklist, has to be completed for more than one potential component unit and/or previously reported component units, the filename should indicate the number of Attachment HE-6 submissions. For example, if VCCS has to analyze two potential component units, the filenames should be as follows:

- VCCS Attachment HE-6 – 1 of 2.docx
- VCCS Attachment HE-6 – 2 of 2.docx

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

Submit the attachment(s) 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(s).

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