

Comptroller's Directive No. 2-16
Attachment HE-12
Adjustments

Purpose

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Part 1: Attachments HE-1 to HE-9, HE-10a, and HE-11 (excludes HE-2a)
- Part 2: Attachment HE-10
- Part 3: Supplemental Information Items/Other Information requested by DOA.

This is similar to prior year's Attachment HE-12 except as noted in the **Changes from prior year** section.

Applicable institutions

All institutions **must** complete this attachment.

Due date

Various*

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

Staggered due dates	HEI acronyms
September 29	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
October 3	CNU, GMU, LU, ODU, VMI, VPI&SU, VSU
October 5	CWM, UVA, VCU, VCCS

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 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.

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**Submission
requirements**

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

After downloading the Excel file, rename the file using the institution acronym followed by Attachment HE-12. For example, VCCS should rename the Attachment HE-12.xlsx* file as VCCS Attachment HE-12.xlsx*.

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

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

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

Do **not** submit paper copies of this spreadsheet.

Note*: If the institution has an earlier version of Excel and has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).

**Revised
submissions
and revision
control log**

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information/additional information is required except as noted below. Some attachments include a revision control log (RCL) tab to document revisions to an original submission. Refer to the individual attachment instructions for specific revision instructions.

Exception: Institutions must ensure that all efforts have been made to submit a complete and accurate Attachment HE-10, Financial Statement Template. However, if the institution discovers an unexpected error in the Attachment HE-10 after the submission, an "Error discovered after template submission" e-mail must be sent to DOA to notify DOA of the errors and corrections needed. See the "Errors discovered after submission" section of the instructions to the Attachment HE-10 for additional information to include in the e-mail.

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**Changes from
prior year**

The following is a list of changes to this attachment in Part 1:

- Only one question to indicate if any of the attachments listed required changes subsequent to DOA initial acceptance,
 - Attachment HE-1, Attachments and Survey, and Attachment HE-10a, GASBS No. 68 Entries, added, and
 - Attachment HE-2a, Related Parties, (formerly Attachment HE-2a, Survey) is excluded because this attachment is only submitted to APA.
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**Additional
requirements**

THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE QUESTIONS SECTION OF THE DIRECTIVE IF SIGNIFICANT ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.

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