

Comptroller's Directive No. 2-16
Attachment HE-13
Report of Financial Condition

Purpose

Section 4-11.00 of the Appropriation Act provides each office handling State funds shall, upon the request of the Auditor of Public Accounts, make a detailed statement, **under oath**, of the financial condition of his/her office. This report of financial condition only applies to the HEI and excludes foundations.

Applicable institutions

All institutions must follow these attachment instructions.

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

Submission requirements

OATH - SUBMIT TO THE AUDITOR OF PUBLIC ACCOUNTS ONLY.

The oath (on page 3) can be submitted via mail or e-mail if the oath is either electronically notarized or scanned into pdf format.

For e-mail submissions (only for those items not previously submitted):

E-mail Address: APAFinRept@apa.virginia.gov

For paper submissions of the oath (on page 3):

Mail to: Martha S. Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218-1295

The final individually published financial statements (Supplemental Information Item 8) should be submitted to both APA and DOA at the following e-mail addresses:

APA - APAFinRept@apa.virginia.gov

DOA - finrept-HE@doa.virginia.gov

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**Providing
required
information**

- Send to APA and DOA at the e-mail addresses indicated above an electronic copy of the **final** individually published financial statements to include the following: Management's Discussion and Analysis, Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows, and Notes to the Financial Statements.

 - Send copies of all other DOA submissions to APA (**if not previously submitted**).
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**Notarized
statement**

The following oath should be mailed or e-mailed to the Auditor of Public Accounts as instructed on page 1:

Institution

“I hereby affirm that the financial statements or information of the HEI submitted are true and correct to the best of my knowledge and belief.”

Signature

Title

The oath should be administered by a notary or other officer authorized by Section 49-4 of the *Code of Virginia*, and such notary or other officer should complete a certificate in substantially the following form:

State of Virginia; City / County of:

This is to certify that _____ on this _____ day of _____, 2016, took and subscribed the foregoing oath required by the laws of the Commonwealth.

Name of Notary

Title

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