

Comptroller's Directive No. 2-16
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 contains significant changes from the prior year's Attachment HE-6 because the prior year's Part 1, Summary, and Parts 2a and 2b regarding foundations/entities included or excluded from the financial statement template has been moved to the new Attachment HE-1, Attachments and Survey.

Applicable institutions

Institutions must complete this attachment only if the institution has any potential component units that were not previously analyzed in accordance with the GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 and 61 or if an existing or potential component unit experienced a change that may affect its classification. All institutions completing this attachment must complete the following:

- **Part 1, Checklist, and**
 - **Part 2, Certification**
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Due date

August 4, 2016

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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 1, 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*: 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).
