

Comptroller's Directive No. 2-17
Attachment HE-5
GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39, 61, and 80

Purpose

This attachment includes a checklist used to evaluate, based on GASBS No. 14 modified to reflect GASBS No. 39, GASBS No. 61, and GASBS No. 80 criteria, an organization, foundation, or commission for possible inclusion as a component unit in the Commonwealth's Comprehensive Annual Financial Report. This attachment is similar to the prior year's Attachment HE-6.

Applicable institutions

Institutions must complete this attachment for any of the following:

- Institutions that have a potential component unit that has not been previously analyzed in accordance with the GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39 and 61.
- Institutions that have a potential component unit that has experienced a change that may affect its classification.
- Institutions that have previously reported a component unit that is organized as a not-for-profit corporation for which the institution is the sole corporate member, as identified in the component unit's articles of incorporation or bylaws.*

Note*: GASBS No. 80 does not apply to legally separate, tax-exempt organizations that meet the criteria in GASBS No. 39, *Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14*, to be reported as a discrete component unit.

Due date

August 3, 2017

Additional information

For additional information see the **Additional Information: Attachments HE-5 & HE-10 – TAB 7 Part 18 regarding GASBS No. 61** document available on DOA's website and refer to GASBS No. 14 as revised by GASBS No. 39, GASBS No. 61, and GASBS No. 80. For additional information regarding GASB Statements, refer to the GASB website at www.gasb.org.

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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 Number-Institution Acronym followed by Attachment HE-5. The Institution Number-Institution Acronym should be the same as shown on the first tab of the Attachment HE-1, Attachments and Survey. For example, VCCS should rename the Attachment HE-5.docx* file as 260-VCCS Attachment HE-5.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-5 submissions. For example, if VCCS has to analyze two potential component units, the filenames should be as follows:

- 260-VCCS Attachment HE-5 – 1 of 2.docx
- 260-VCCS Attachment HE-5 – 2 of 2.docx

Please include the **Institution Number-Institution 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).
