

## Comptroller's Directive No. 1-18

### Attachment 3

## GASBS No. 14 Checklist Modified to Reflect GASBS Nos. 39, 61, 80, and 85

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#### Purpose

This attachment is a checklist used to evaluate, based on GASBS No. 14, GASBS No. 39, GASBS No. 61, GASBS No. 80 and GASBS No. 85 criteria, each organization, foundation, or commission for possible inclusion as a component unit in the CAFR. This attachment is similar to prior year's Attachment 3.

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#### Applicable agencies

- All agencies that have a potential component unit that has **not** been previously evaluated using this checklist must complete this attachment
  - All agencies that have a potential component unit that **has** been evaluated in prior years **if** a change occurred that might affect its classification must complete this attachment
  - Agencies that have previously reported a component unit that is organized as a not-for-profit corporation for which the agency is the sole corporate member, as identified in the component unit's articles of incorporation or bylaws.
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#### Due date

**July 19, 2018**

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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. **By typing a name, the preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

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**Questions**

For questions or to request detailed training from an analyst, please contact:

[AttachmentAnalyst@doa.virginia.gov](mailto:AttachmentAnalyst@doa.virginia.gov).

Please reference the attachment number in the subject line of the e-mail.

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**Submission requirements**

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

**After downloading the files, rename the attachment file using the agency number followed by Att3.** For example, agency 151 should rename its Att3attachment.docx file as 151Att3.docx.

**Submit the attachment electronically to**

[finrept-agyatt@doa.virginia.gov](mailto:finrept-agyatt@doa.virginia.gov).

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

**Copy APA via e-mail to** [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

**Do not submit paper copies of the attachment.**

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**Attachment 3**

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**Additional  
information**

Also submit a copy of the most recently audited financial statements for any organization identified as a component unit pursuant to **GASBS No. 14**, **GASBS No. 39**, **GASBS No. 61**, **GASBS No. 80**, and **GASBS No. 85**. These financial statements should be sent to the following individuals:

John Sotos, Assistant Director – Financial Statements  
Department of Accounts  
P.O. Box 1971  
Richmond, Virginia 23218-1971  
Phone 804-225-2111  
Fax 804-225-2430

LaToya Jordan, Audit Director  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218  
Phone 804-225-3350  
Fax 804-225-3357

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