

Comptroller's Directive No. 1-20
Attachment 3
GASBS No. 14 Checklist Modified through GASBS No. 90

Purpose

This attachment is a checklist used to evaluate, based on **GASBS No. 14**, **GASBS No. 39**, **GASBS No. 61**, **GASBS No. 80**, **GASBS No. 84**, **GASBS No. 85**, and **GASBS No. 90** 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.

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.
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Due date

July 16, 2020

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.

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

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 Att3docx file as 151Att3.docx.

Submit the attachment electronically to
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.

Do not submit paper copies of the attachment.

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**, **GASBS No. 84**, **GASBS No. 85**, and **GASBS No. 90**. These financial statements should be sent electronically to the following:

John Sotos, Assistant Director – Financial Statements
John.sotos@doa.virginia.gov

Auditor of Public Accounts
apafinrept@doa.virginia.gov
