

Component Unit Year-End Reporting Memorandum – FY 2020
Attachment CU3 – Instructions
GASBS No. 14 Checklist Modified through GASBS No. 90

Purpose

This attachment is a checklist used to evaluate, based on **GASBS No. 14** modified to reflect **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.

The entity will need to evaluate any potential organizations, foundations, or commissions related to the entity. For this attachment, the entity (e.g. Virginia Biotechnology Research Partnership Authority) is the primary government (PMG) and **NOT** the Commonwealth. This attachment will help the entity evaluate whether inclusion of the organization, foundation, or commission is required in its statements. If an organization, foundation, or commission is determined to be a component unit, this attachment is also used to evaluate the method of disclosure.

Note: This attachment is similar to prior year's Attachment CU3.

Applicable entities

Only submit this attachment if instructed to do so, based on the Attachment CU1 Part 5b.

- All entities that have a potential component unit that has **not** been previously evaluated using this checklist must complete this attachment
- All entities that have a potential component unit that **have** been evaluated in prior years **if** a change occurred that might affect its classification must complete this attachment

Note: If this entity has any **foundations** or **discrete component units**, the entity must also complete **Attachment CU6, Intrafund Activity**. Blended component unit activity should be reported net of intrafund eliminations.

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 email.

Due date

July 9, 2020

Component Unit Year-End Reporting Memorandum – FY 2020
Attachment CU3 – Instructions
GASBS No. 14 Checklist Modified through GASBS No. 90

Certification

The **Certification** tab 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 tab. **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 entity staffing does not allow for a different preparer and reviewer, please contact DOA.**

Submission requirements

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

After downloading the file, rename the word document file using the entity’s acronym or name, a dash, the potential organization's name, a dash, and the attachment number (AttCU3). For example, if the Virginia Resources Authority was submitting an attachment, the file name would be VRA-XXX-AttCU3.docx* (where XXX is the potential organization’s name).

Submit the Word document electronically to finrept-cu@doa.virginia.gov.

Please include the **Entity’s Acronym** 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 Word attachment.

Component Unit Year-End Reporting Memorandum – FY 2020
Attachment CU3 – Instructions
GASBS No. 14 Checklist Modified through GASBS No. 90

**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 modified to reflect 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

Please include the **Entity’s Acronym** and **Attachment Number** in the **subject line** of the submission e-mail.

This Page Intentionally Left Blank