

Comptroller's Directive No. 2-20
Attachment HE-1
Attachments and Survey

Purpose

This attachment is to determine attachments that must be submitted; foundations/entities/Cardinal business units to be included in the Attachment HE-10, Financial Statement Template; and foundations/entities to be excluded from the Attachment HE-10. In addition, it includes questions for planning purposes. This is similar to the prior year's Attachment HE-1.

Applicable institutions

All institutions **must** complete this attachment.

Due date

July 9, 2020

Certification

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check the applicable boxes 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 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.

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Submission requirements

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

After downloading the Excel file, rename the file using the Institution Number-Institution Acronym followed by Attachment HE-1. The Institution Number-Institution Acronym should be the same as shown on the first tab in the attachment. For example, VCCS should rename the Attachment HE-1.xlsx file as 260-VCCS Attachment HE-1.xlsx.

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

Submit the Excel file electronically to finrept-HE@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do **not** submit paper copies of this spreadsheet.

Attachment revisions

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, resubmit the revised attachment AND complete the **Revision Control Log** tab (RCL) in the attachment Excel file.

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the **Revision Control Log** tab.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates. Include "REVISED – date" in the subject line of the e-mail as well as in the file name.

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TAB 1,
Attachments

Part 1 in this tab includes questions to determine the information to be submitted to DOA. After completing Part 1, Part 2 will show a summary of the attachments that must be submitted.

TAB 2,
Survey

This tab includes questions for the higher education institution (excluding foundations) for planning purposes:

- **Part 1: Deferred Outflows of Resources & Deferred Inflows of Resources.**
 - **Parts 2a & 2b: Demand Bonds & Callable Bonds because of Debt Violations.**
 - **Part 3: Majority Equity Interest in a Legally Separate Organization.**
 - **Part 4: GASBS No. 83, *Certain Asset Retirement Obligations*.**
 - **Part 5: GASBS No. 84, *Fiduciary Activities*.**
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