

**Comptroller's Directive No. 2-20**  
**Attachment HE-5**  
**GASBS No. 14 Checklist Modified through GASBS No. 90**

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**Purpose**

This attachment includes 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, 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-5.

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**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.
  - Institutions that have a potential component unit that has experienced a change that may affect its classification.
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**Due date**

**July 30, 2020**

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**Additional information**

For additional information, refer to **GASBS No. 14** as revised by **GASBS No. 39**, **GASBS No. 61**, **GASBS No. 80**, **GASBS No. 84**, **GASBS No. 85**, and **GASBS No. 90**. For additional information regarding GASB Statements, refer to the GASB website at [www.gasb.org](http://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.

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**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](mailto:finrept-HE@doa.virginia.gov).

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

Do **not** submit paper copies of the attachment(s).

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