

**Comptroller's Directive No. 1-21**  
**Attachment 3**  
**GASBS No. 14 Checklist Modified through GASBS No. 97**

**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**, **GASBS No. 90**, and **GASBS No. 97** criteria, each organization, foundation, or commission for possible inclusion as a component unit in the Comprehensive Annual Financial Report. This attachment is similar to prior year's Attachment 3.

Note: This checklist has been modified for those portions of **GASBS No. 97** applicable for FY 2021.

**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.

**Due date**

**July 15, 2021**

**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 Att3docx 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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**Additional  
information**

For additional information regarding GASB Statements, refer to the GASB website at [www.gasb.org](http://www.gasb.org). Also, submit a copy of the most recently audited financial statements for any organization identified as a component unit. These financial statements should be sent electronically to the following:

John Sotos, Assistant Director – Financial Statements  
[John.Sotos@doa.virginia.gov](mailto:John.Sotos@doa.virginia.gov)

Auditor of Public Accounts  
[apafinrept@doa.virginia.gov](mailto:apafinrept@doa.virginia.gov)

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