

Component Unit Year-End Reporting Memorandum – FY 2024
Attachment CU2 – Instructions
GASBS No. 14 Checklist Modified through GASBS No. 97

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**, **GASBS No. 90**, and **GASBS No. 97** criteria, each organization, foundation, or commission for possible inclusion as a component unit in the Annual Comprehensive Financial Report. *The entity needs to complete this attachment for itself specifically* as the entity relates to the Commonwealth of Virginia. The Commonwealth of Virginia is the primary government (PMG). This attachment will help DOA evaluate how to report the entity in the Commonwealth's Annual Comprehensive Financial Report.

Note: This attachment is similar to prior year's Attachment CU2.

Applicable entities

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

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

Due date

July 11, 2024

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Certification

The **Certification** section 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 followed by AttCU2-FY24. For example, the Virginia Resources Authority should rename its AttCU2.docx file as VRAAttCU2-FY24.docx. **If the entity does not have a well-known acronym,** then spell the entire name of the entity followed by AttCU2-FY24. For example, Jamestown-Yorktown Educational Trust may rename its AttCU2.docx file as JamestownYorktownEducationalTrustAttCU2-FY24.docx.

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.

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**Additional
Information**

For additional information regarding GASB Statements, refer to the GASB website at 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 Reporting
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.

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