

**Comptroller's Directive No. 2-24**  
**Attachment HE-12**  
**Adjustments**

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**Purpose**

This attachment requires institutions to certify that all adjustments subsequent to DOA's acceptance of the initial submission have been provided to DOA for the following:

- Part 1: Attachments HE-1 to HE-9, HE-10a, HE-10b, and HE-11 (excludes HE-2a)
- Part 2: Attachment HE-10
- Part 3: Supplemental Information Items/Other Information requested by DOA.

This is similar to prior year's Attachment HE-12.

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**Applicable institutions**

All institutions **must** complete this attachment.

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**Due date**

**October 8, 2024**

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**Certification**

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check 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 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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## Comptroller's Directive No. 2-24 Attachment HE-12 Adjustments

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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-12-FY24.** 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-12.xlsx file as 260-VCCS Attachment HE-12-FY24.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](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 this spreadsheet.

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### Revised submissions and revision control log

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information/additional information is required except as noted below. Some attachments include a revision control log (RCL) tab to document revisions to an original submission. Refer to the individual attachment instructions for specific revision instructions.

**Exception:** Institutions must ensure that all efforts have been made to submit a complete and accurate Attachment HE-10, Financial Statement Template. However, if the institution discovers an unexpected error in the Attachment HE-10 after the submission that is either **greater than \$9.9 million\* or a correction is required by the institution's auditor regardless of the dollar amount**, an "Error discovered after template submission" e-mail must be sent to DOA and APA to notify DOA and APA of the errors and corrections needed. See the "Errors discovered after submission" section of the instructions to the Attachment HE-10 for guidance and additional information to include in the e-mail. (\*Note: If an unexpected error requires a correcting AJE for individual line items less than \$9.9 million each but the total correcting AJE debit/credit amount exceeds \$9.9 million, this meets the scope. Institutions must also track adjustments between the financial statements and the HE-10, and if the aggregated total amount exceeds \$9.9 million, this meets the scope. In addition, if corrections are needed to footnote/informational tabs for individual line items that are less than \$9.9 million each but in total exceeds \$9.9 million, this meets the scope.) These emails should be sent as soon as possible and no later than **October 8**.

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