



2 August 2023

**MEMORANDUM NO. 757**  
Series of 2023

**T O: VP for Administration and Finance, VP Research, Extension and Innovation, VP Planning and Resource Generation, All Chancellors, Finance, Cash, Property and Procurement Personnel of Main and Branch Campuses, Internal Audit Head, PPO Director and Motorpool Head, GAD Focal Person, IGP Director, UDRRMO Head, Project Leaders (Guesthouse, Rice Seednet-University and Patag/Pangasugan, Smart Campus Project, and Establishment of a University System Phase 1)**

**R E: Agency Action Plan and Status of Implementation (AAPS) 2022**

This pertains to the various Audit Observation Memorandum (AOMs) issued by our COA Audit Team, taken up during the Exit Conference last June 20, 2023 and emphasized in the 2022 Annual Audit Report (AAR).

Presented in the Attachment is the Agency Action Plan and Status of Implementation (AAPSI) which provides us the list of Audit of findings and recommendations for compliance and the persons responsible who are required to act on it.

We would like to ask that you accomplish the following columns in the AAPSI assigned to you:

- Target (From and To) – indicate the target period of the action plan/taken
- Status of Implementation – either Fully Implemented, Partially Implemented, Delay and Not Yet Implemented
- Reason for Partial/Delay/ Non-Implementation, if applicable – reasons if the status of implementation is Partially Implemented, Delay and Not Yet Implemented
- Action Taken/ Action to be Taken - actions taken on the recommendations. Indicate the supporting documents submitted/to be submitted in this column so COA can easily verify the actions taken.

If you have already submitted your justifications/ comments, there are items discussed in the Auditor's rejoinder that will require an updated corrective action. Any updates or actions taken from the date of the Exit Conference until present should be indicated. Please also note that this AAPSI also includes prior year audit observations (CY 2017 to CY 2021) that remained unresolved and need our justifications/ comments.

COA requires us to submit this AAPSI not later than August 28, 2023 and we would appreciate if you accomplish your response together with the attachments not later than August 18, 2023. To facilitate easier consolidation of responses, please directly fill up the google document which will be sent to your respective email addresses.

If you have inquiries related to reconciliation kindly coordinate with the OIC of Accounting Office (email address: [nickfreddy.bello@vsu.edu.ph](mailto:nickfreddy.bello@vsu.edu.ph)). For other items please coordinate with Finance Office (email address: [louella.ampac@vsu.edu.ph](mailto:louella.ampac@vsu.edu.ph)).

For your cooperation and strict compliance.

  
**EDGARDO E. TULIN**  
President