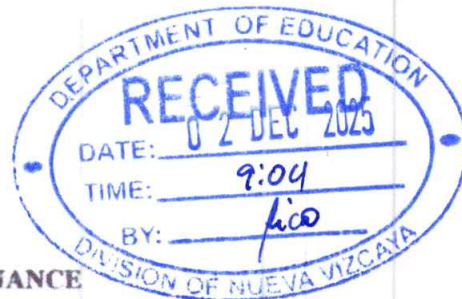


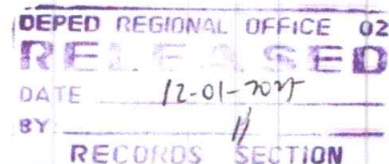
MEMORANDUM		Date: <u>12-5-2025</u>	Released (Records): <u>Guerrero</u>
To:	<input checked="" type="checkbox"/> PSDS/DICs	<input checked="" type="checkbox"/> Elem/Sec School Heads	
	<input type="checkbox"/> Private Schools	<input type="checkbox"/> Others:	
For:	<input checked="" type="checkbox"/> Information	<input type="checkbox"/> Dissemination	
	<input checked="" type="checkbox"/> Guidance	<input type="checkbox"/> Strict Compliance	
ORLANDO E. MANUEL PhD, CESO V Schools Division Superintendent			
By:	<input type="checkbox"/> ASDS	<input type="checkbox"/> CID Chief	<input checked="" type="checkbox"/> SGOD Chief
	<input type="checkbox"/> AO	<input type="checkbox"/> Atty	Signature: <i>[Signature]</i>



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
OASF- 2025-919
27 NOV 2025



TO : REGIONAL DIRECTOR
SCHOOLS DIVISION SUPERINTENDENTS
 All Others Concerned

December 1, 2025

To: Schools Division Superintendents
 SHSVP Participating Schools

FROM : ATTY. EDSON BYRON K. SY For immediate dissemination and guidance.
 Assistant Secretary for Finance
 Officer-in-Charge
 Office of the Undersecretary for Finance

BENJAMIN D. PARAGAS PhD, CESO III
 Director IV/Regional

SUBJECT : CONDUCT OF THE COMMISSION ON AUDIT (COA)
COMPLIANCE AUDIT ON THE SENIOR HIGH SCHOOL
VOUCHER PROGRAM (SHSVP) FOR SY 2025-2026

The Department of Education (DepEd) hereby informs all Regional Offices (ROs) and Schools Division Offices (SDOs) that the Commission on Audit (COA) will conduct a **Compliance Audit on the implementation of the Senior High School Voucher Program (SHSVP) for School Year 2025-2026**. This activity is undertaken in line with Section 26 of Presidential Decree (PD) No. 1445, which mandates the examination and audit of government funds to ensure their lawful, efficient, and effective utilization. The audit will be **unannounced**, and selected SHSVP-participating schools may be visited at any time between **December 2025 and January 2026**.

In this regard, all ROs and SDOs are directed to prepare and issue an official **Letter of Introduction** addressed to SHSVP-participating schools, authorizing the duly designated COA Audit Teams to enter school premises and conduct the compliance audit. The Letter of Introduction must be signed by the Schools Division Superintendent and disseminated to all participating schools within the division.

COA Regional Offices will coordinate directly with your office regarding the official list of audit teams assigned to conduct the audit in your respective jurisdictions.

ROs and SDOs shall further ensure that schools are informed that the audit will be unannounced and that COA Audit Teams may visit without prior scheduling. Schools must be reminded that they are expected to grant full access to COA auditors and make available all required SHSVP-related records, documents, and reports in

accordance with existing implementation guidelines. Schools should also ensure that all SHSVP documentation, systems, and processes are complete, updated, and audit-ready prior to the start of the audit period.

Immediate dissemination and compliance are hereby expected.

Copy Furnished:

REBECCA B. SALBUELBA

Supervising Auditor
DepEd 1 Audit Group

OFFICIAL LIST OF COA AUDIT TEAMS ASSIGNED TO CONDUCT COMPLIANCE AUDIT

Name of the Agency	Audit Team No.	Name	Designation	Position
DepEd Regional Office, SDO Tuguegarao City and 3 IUs	Team R2-11	Philip M. Carag	OIC-Audit Team Leader	State Auditor III
		Jovet Bart B. Tacazon	Audit Team Member	State Auditor I
		Christian B. Romero	Audit Team Member	State Auditor I
		Neil Jenzen S. Subac	Audit Team Member	State Auditor I
SDO Cagayan and 22 IUs	Team R2-12	Lucky James S. Abel	OIC-Audit Team Leader	State Auditor III
		Bernadette P. Ruiz	Audit Team Member	State Auditor I
		Adrian T. Callangan	Audit Team Member	State Auditor I
SDO Batanes and 3 IUs	Team R2-13	Shirley Augusta G. Tolledo	Audit Team Leader	State Auditor IV
		Alexander G. Cabugao	Audit Team Member	State Auditor III
		Kelvin P. Sanguyo	Audit Team Member	State Auditor I
SDO Isabela, SDO City of Ilagan, and 49 IUs	Team R2-14A	Katrina P. Pelotin	OIC-Audit Team Leader	State Auditor III
		Lorna B. Salamero	Audit Team Member	State Auditor II
		Marsh M. Mabuti	Audit Team Member	State Auditing Examiner II
		Roma S. Cayaba	Audit Team Member	Special Investigator II
SDO Cauayan City, SDO Santiago City and 6 IUs	Team R2-15	Lilibeth A. Lopez	Audit Team Leader	State Auditor IV
		Hazel Grace K. Chanco	Audit Team Member	State Auditor II
SDO Nueva Vizcaya and 16 IUs	Team R2-16	Laarni T. Lorenzana	OIC-Audit Team Leader	State Auditor III
		Jamaica Grace L. Ngaya-an	Audit Team Member	State Auditing Examiner II
SDO Quirino and 7 IUs	Team R2-17	Janice M. Calaputu	Audit Team Leader	State Auditor IV
		Rodagail R. Musni	Audit Team Member	State Auditing Examiner II