

Finance-RM-2025-916

Republic of the Philippines  
Department of Education  
REGION IV-A CALABARZON

December 9, 2025

**Regional Memorandum**  
No. 916 s.2025

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

To **Schools Division Superintendents**

1. In reference to Memorandum No. OASF-2025-919 dated November 27, 2025, this Office hereby informs all Schools Division Offices that the Commission on Audit (COA) will conduct a **Compliance Audit on the implementation of the Senior High School Voucher Program (SHSVP) for SY 2025-2026**.
2. Please be informed that said audit will be **unannounced**, and selected SHSVP-participating schools may be visited at any time between **December 2025 and January 2026**.
3. Schools Division Offices 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. Said Letter of Introduction must be signed by the Schools Division Superintendents and disseminated to all participating schools within the division.
4. COA Regional Offices will coordinate directly with your office on the official list of audit teams assigned to conduct the audit in your respective jurisdiction.
5. All Schools Division Offices shall further ensure that schools are informed that the audit will be unannounced and that COA Audit Teams may visit without prior scheduling. Further, 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. Also, schools should ensure that all SHSVP documentation, systems and processes are complete, updated and audit-ready prior to the start of the audit period.
6. It is suggested that a competent staff of that division should join or accompany the audit team during the visit to identified schools.

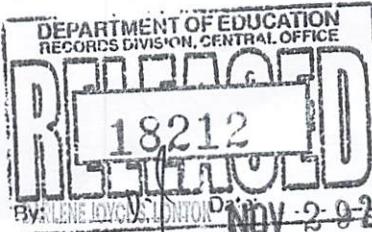
7. Immediate dissemination of and compliance with are hereby expected.

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**

 Regional Director



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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

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

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

*[Handwritten signature of Atty. Edson Byron K. Sy]*



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

