



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

DIVISION MEMORANDUM

CID-2025-1050

To : Private Schools Administrators
All Others Concerned

Subject : **LETTER OF INTRODUCTION FOR THE COA SPECIAL AUDIT TEAM -
COMPLIANCE AUDIT ON THE SHS VOUCHER PROGRAM**

Date : December 15, 2025

In compliance with the directive of the Department of Education and the Commission on Audit (COA), this memorandum formally introduces the COA Special Audit Team (SAT) designated to conduct the Compliance Audit on the Senior High School Voucher Program (SHSVP) for School Year 2025-2026 in Digos City.

This audit aims to validate the eligibility and existence of Voucher Program Beneficiaries (VPBs) and to assess the proper implementation of the SHSVP under the Government Assistance for Students and Teachers in Private Education (GASTPE).

Please be informed that the **audit will be unannounced** and may be conducted at any time during the audit period.

The designated COA Audit Team for Digos City are as follow:

- Team Supervisor: Helena L. Valdez
- Team Leader: Napoleon T. Mortalla, Jr.
- Team Members: Cyrene G. Nano, April Joie S. Sevilla and Edeline D. Tolentino

During the audit, the team shall present this memorandum together with their official identification. All Schools are enjoined to extend full cooperation by providing access to records, documents, and other pertinent information necessary for the conduct of the audit.

Please ensure that **all SHSVP-related documentation and systems are complete, updated, and readily accessible**. Relevant details and other information are contained in the enclosures for guidance and reference.

Your support in this undertaking is vital in upholding transparency and accountability in the implementation of the SHSVP.

For information and immediate dissemination.

JepEd Schools Division of Digos City

RECORDS SECTION

RELEASED
DATE: DEC 15 2025 TIME: 10:11 AM
BY: [Signature]

For and in the absence of Schools Division Superintendent

MARJUN B. REBOSQUILLO
Senior Education Program Specialist
Officer-in-Charge [Signature]

Enclosed: As Stated.
CID/ifs



Address: Roxas Street cor. Lopez Jaena Street, Zone II, Digos City 8002
Telephone No: (082)553-8396 | (082)553-8376 | (082)553-9170
| (082)553-8375



Republic of the Philippines
Department of Education
DAVAO REGION



December 3, 2025

REGIONAL MEMORANDUM
FD-2025-045

CONDUCT OF COMPLIANCE AUDIT ON THE SHS VOUCHER
PROGRAM FOR SY 2025-2026

To: Schools Division Superintendents

1. Attached is the communication dated December 1, 2025 from Helena L. Valdez, State Auditor V, Supervising Auditor, Cluster V-Education and Employment, National Government Audit Sector, COA Region XI, relative to the conduct of compliance audit on the SHS Voucher Program for SY 2025-2026. Contents are self-explanatory.
2. For information, guidance and strict compliance.

Digitally signed by
Farnazo Allan Gabriel
Date: 2025.12.03 17:20:52
+08'00'
ALLAN G. FARNAZO
Director IV

DEPARTMENT OF EDUCATION ROX
RECORDS SECTION
RELEASED

ROB2kcd

By: [Signature] Date: Dec. 04, 2025
Date: _____ Time: _____



Address: F. Torres St., Davao City (8000)
Telephone Nos.: (082) 291-0051
Email Address: region11@deped.gov.ph
Website: www.depedroxi.ph





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. XI
NATIONAL GOVERNMENT AUDIT SECTOR
Cluster 5-Education and Employment
C.P. Garcia National Highway, Davao City

DEPARTMENT OF EDUCATION ROX
RECORDS SECTION

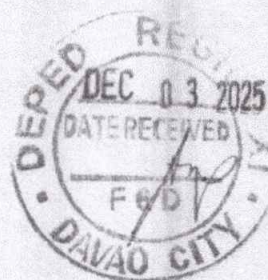
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10:28am

Office of the Supervising Auditor

December 1, 2025

ALLAN G. FARNAZO

Regional Director
Department of Education Regional Office No. XI
F. Torres St., Davao City



Subject: Request for Issuance of Letter of Introduction of COA-DepEd Region XI (Davao Region) Audit Teams during the conduct of Compliance Audit on the SHS Voucher Program for SY 2025-2026

Dear Director Farnazo:

Section 26 of Presidential Decree (PD) No. 1445 provides that, *"The authority and powers of the Commission shall extend to and comprehend all matters relating to auditing procedures, systems and controls, the keeping of the general accounts of the Government, xxx. The said jurisdiction extends to all government-owned or controlled corporations, including their subsidiaries, and other self-governing boards, commissions, or agencies of the Government, and as herein prescribed, including non-governmental entities subsidized by the government, those funded by donation through the government, those required to pay levies or government share, and those for which the government has put up a counterpart fund or those partly funded by the government."*

In relation to the foregoing, Special Audit Teams (SATs) were constituted to conduct a Compliance Audit on the Department of Education's Senior High School Voucher Program (SHS VP) under the Government Assistance for Students and Teachers in Private Education (GASTPE) particularly on the subject "Eligibility and Existence of Voucher Program Beneficiaries (VPBs) for SY 2025-2026".

As part of this audit undertaking, the COA Audit Teams will conduct unannounced validation visits to selected VP-participating schools. In line with the discussion by the DepEd-CO/OSEC Audit Team with the DepEd Government Assistance and Subsidies Office last November 27, 2025, we respectfully request the issuance of a formal **Letter of Introduction** addressed to the VP-Participating Schools in Region XI.

To safeguard the confidentiality and integrity of the audit, the particular schools to be visited and specific date of the visits need not be identified. The COA Audit Teams will present the said letter during the conduct of field visits to ensure the cooperation of the concerned schools.

We further request that the Letter of Introduction clearly inform the VP-participating schools of the inspection and validation activities and enjoin them to extend full support to the COA Audit Teams, particularly by granting access to records and documents relevant to the implementation of the SHS VP. This will significantly assist in the verification of program execution and the assessment of beneficiary eligibility.

The SATs are composed of the following personnel:

- **COA-DepEd Audit Team No. R11-12 – Regional Office No. XI**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Katherine Anne C. Quimsing
Team Member/s:	Nathaniel J. Bader
	Gladys Myer C. Ebana

- **COA-DepEd Audit Team No. R11-13 – Davao City**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Atty. Almer Rodphil L. Tinapay
Team Member/s:	Dave E. Agsaulio
	Reindel A. Floresca
	Charmaine Debbie U. Cafe

- **COA-DepEd Audit Team No. R11-14 – Davao del Norte & Panabo City**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Melissa L. Dogoldogol
Team Member/s:	Jason Clement P. Centro
	Riza Mae O. Cortez

- **COA-DepEd Audit Team No. R11-15 – IGACOS and Tagum City**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Sheryl Leen A. Torculas
Team Member/s:	Kent Patrick D. Manila
	Rosselle Jane T. Basan

- **COA-DepEd Audit Team No. R11-16 – Davao Oriental**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Dynna Veviene M. Conde
Team Member/s:	Kathleen Wyeth L. Espinoza

- **COA-DepEd Audit Team No. R11-17 – Digos City, Davao del Sur, and Davao Occidental**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Napoleon T. Mortalla, Jr
Team Members:	Cyrene G. Nano
	April Joie S. Sevilla
	Edeline D. Tolentino

- **COA-DepEd Audit Team No. R11-18 – Davao de Oro**

Designation	Name and Unit of Assignment
Team Supervisor:	Helena L. Valdez
Team Leader:	Dece Jane S. Sabado
Team Member/s:	Ariel O Capurihan

Your favorable action on this request is highly appreciated.

Very truly yours,

 Digitally signed by
Valdez Helena
Lopez
Date: 2025.12.01
09:22:42 +08'00'

HELENA L. VALDEZ
State Auditor V
Supervising Auditor



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

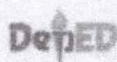
SUBJECT : CONDUCT OF THE COMMISSION ON AUDIT (COA)
COMPLIANCE AUDIT ON THE SENIOR HIGH SCHOOL
VOUCHER PROGRAM (SHSVP) FOR SY 2025-2026

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



Address: G/F Alonzo Building, DepEd Complex, Meralco Avenue, Pasig City
Telephone Nos.: (02) 8633-1620
Email Address: gass.odmd@deped.gov.ph

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