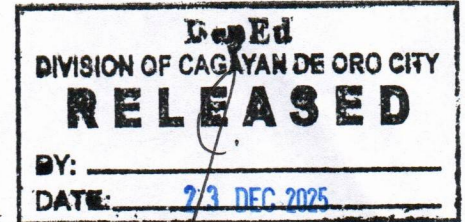




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

NO. 187 S. 2025

18 Dec 2025

**THE SCHOOL HEADS OF SENIOR HIGH SCHOOL VOUCHER PROGRAM
PARTICIPATING PRIVATE SECONDARY SCHOOLS**

Division of Cagayan de Oro City

Sir/Ma'am:

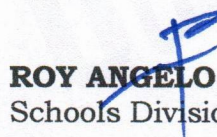
Greetings.

In view of the memorandum from the Office of the Undersecretary for Finance, all private schools participating in the GASTPE Senior High School Voucher Program (SHSVP) are hereby informed 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 shall be **unannounced**, and selected SHSVP-participating schools may be visited at any time between **December 2025 and January 2026**.

The authorized COA Audit Team may visit your school without prior scheduling. To ensure the successful conduct of the audit, full access to all required SHSVP-related records, documents, and reports is expected to be provided in accordance with existing implementation guidelines. Schools are requested to 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.

Truly yours,


ROY ANGELO E. GAZO
Schools Division Superintendent

DL-027-SGOD-SMME-ECHR