



Republic of the Philippines  
**Department of Education**  
SCHOOLS DIVISION OF MARINDUQUE

**Office of the Schools Division Superintendent**

**MEMORANDUM**  
SGOD-2025-213

**TO:** Asst. Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors, In-Charge of Private School/ Senior High School  
SHSVP-Participating Private School Administrators  
All Others Concerned

**FROM:** **LYNN G. MENDOZA, EdD**  
OIC, Schools Division Superintendent

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

**DATE:** December 12, 2025

1. In reference to Memorandum No. OASF-2025-919 dated November 27, 2025 concerning the Conduct of the Commission on Audit (COA) Compliance Audit on the Senior High School Voucher Program (SHSVP) for School Year 2025-2026, this Office, through the School Governance and Operations Division – School Management, Monitoring and Evaluation Section, hereby announces the conduct of unannounced audits on selected SHSVP-participating schools which will take place between December 2025 and January 2026.
2. In this regard, this Office also hereby informs the field that **MISS MARY ANGELIQUE N. MINGI, State Auditor II, OIC – Audit Team Leader** is the duly authorized and designated COA Auditor to conduct the compliance audit.
3. In line with this, all SHSVP-participating schools are informed that the audit will be unannounced and that COA Audit Team may visit without prior scheduling. Schools are also reminded that they are expected to grant full access to COA Auditor and make available all required SHSVP-related records, documents, and reports in



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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.

4. Immediate dissemination of and compliance with the contents of this Memorandum are desired.

*/SGOD-SMM&E-FA/ Conduct of COA Compliance Audit/December 12, 2025*



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