



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

Office of the Schools Division Superintendent

**DIVISION MEMORANDUM**

CID-2026- 0012

To : Assistant Schools Division Superintendent  
Chief, Curriculum Implementation Division (CID)  
Chief, Schools Governance and Operations Division (SGOD)  
Education Program Supervisors

Subject : **CONDUCT OF COMMISSION ON AUDIT (COA)  
COMPLIANCE AUDIT ON PRIVATE SCHOOLS**

Date : January 8, 2026

Pursuant to Regional Memorandum No. FD-2025-045 dated December 3, 2025, this Office hereby informs all concerned that the **Commission on Audit (COA)** shall **conduct a compliance audit on private schools implementing the Senior High School Voucher Program on Tuesday, January 13, 2026.**

The following Division personnel are hereby designated to assist and coordinate with the COA audit team during the conduct of the audit:

1. Erick S. Dalumpines - Public Schools District Supervisor
2. Cezen M. Paculanang - Education Program Supervisor
3. John B. Visillas - Education Program Supervisor

Immediate dissemination of this memorandum is desired.

  
**JINKY B. FIRMAN PhD, CESO VI**  
Schools Division Superintendent

**RELEASED**

**JAN 09 2026**

RECORDS SECTION SDO PANABO CITY  
BY 



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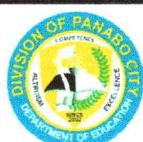
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**JINKY B. FIRMAN PhD, CESO VI**  
Schools Division Superintendent 

Enclosed: As stated.  
CID/jey/cmp



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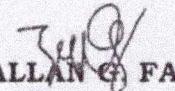
December 3, 2025

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  
  
**ALLAN G. FARNAZO**  
+0800  
Director IV

ROB2kcd