



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: November 24, 2025

TO: USAID, Deputy Administrator for Management and Resources, Kenneth Jackson
USAID, Acting Chief Financial Officer, Douglas A. Pitkin

FROM: USAID OIG Asia Regional Office, Assistant Audit Director, Leila Doulali /s/

SUBJECT: Financial Audit of USAID Resources Managed by Yayasan Project HOPE in Multiple Countries Under Multiple Agreements, January 1 to December 31, 2024 (Report No. 5-497-26-005-R)

This memorandum transmits the final audit report on USAID resources managed by Yayasan Project HOPE (YPH) under the following USAID awards:

Award Name (Type)	Award Number	Audit Period
Health Communication Campaign for TB Preventive Treatment (Prevent TB) in Indonesia (cooperative agreement)	72049722CA00006	Jan. 1 to Dec. 31, 2024
TB LON Mental Health in Indonesia, Cambodia and the Philippines (TB Mind Asia) (cooperative agreement)	7200AA23CA00003	Jan. 1 to Dec. 31, 2024

YPH contracted with the independent audit firm Tanubrata Sutanto Fahmi Bambang & Rekan to conduct the audit. The audit firm stated that it performed its audit in accordance with generally accepted government auditing standards. However, it did not have an external peer review and a continuing professional education program that fully satisfied the standards' requirements. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on YPH's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

The audit objectives were to (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; (2)

¹ We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and exclude review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

evaluate YPH's internal controls; and (3) determine whether YPH complied with award terms and applicable laws and regulations.

To answer the audit objectives, the audit firm conducted a financial audit, covering expenditures of \$2,135,733 for the audited period.

The audit firm concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited. The audit firm identified \$3,631 in ineligible questioned costs; no material weaknesses in internal control; and no material instances of noncompliance. Since the questioned costs did not meet the OIG's established threshold of \$25,000 for making a recommendation, we are not making a recommendation. Nevertheless, we suggest that USAID determine the allowability of the \$3,631 in questioned costs and recover any amount determined to be unallowable. The audit firm also issued a management letter.

The transmittal does not include any recommendations for your action.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) ("commercial or financial information obtained from a person that is privileged or confidential"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.²

² The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to oinotice_ndaa5274@usaid.gov.