



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 Closeout Audit of USAID Resources Managed by Yayasan Wahana Visi Indonesia Under Multiple Agreements, October 1, 2024, to April 30, 2025
(Report No. 5-497-26-004-R)

This memorandum transmits the final audit report on USAID resources managed by Yayasan Wahana Visi Indonesia (YWVI) under the following USAID awards:

Award Name (Type)	Award Number	Audit Period	Prime Implementer
Kolaborasi Project (cooperative agreement)	72049722CA00004	Oct. 1, 2024, to Apr. 30, 2025	YWVI
Pasti Project (cooperative agreement)	72049723CA00002	Oct. 1, 2024, to Apr. 30, 2025	YWVI
Kuat Project (sub-agreement)	720BHA23GR00156	Oct. 1, 2024, to Apr. 30, 2025	Miyamoto International

YWVI contracted with the independent audit firm Johan Malonda Mustika & 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 YWVI's schedule of expenditures on 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

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.

of USAID awards for the period audited was presented fairly, in all material respects; (2) evaluate YWVI's internal controls; and (3) determine whether YWVI complied with award terms and applicable laws and regulations.

To answer the audit objectives, the audit firm conducted this financial audit, covering expenditures of \$1,663,383 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 did not identify any material weaknesses in internal control or any material instances of noncompliance. The audit firm issued a management letter.

This transmittal doesn't 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 oignotice_ndaa5274@usaid.gov.