



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

MEMORANDUM

DATE: December 8, 2025

TO: USAID, Performing the Duties of Administrator and Chief Operating Officer,
Eric Ueland

USAID, Acting Chief Financial Officer, Douglas A. Pitkin

FROM: Middle East and Eastern Europe Regional Office, Audit Assistant Director, Esther
Park /s/

SUBJECT: Audit of the Schedule of Expenditures of Udruženje Centar za razvoj medija i
analize CRMA, Under Multiple Awards in Bosnia and Herzegovina,
January 1, 2024 through September 29, 2024 (8-I68-26-003-R)

This memorandum transmits the final audit report of the schedule of expenditures of Udruženje Centar za razvoj medija i analize CRMA (CRMA) under the following awards in Bosnia and Herzegovnia (BiH):

| Award Name (Type) | Award Number | Period | Subimplementer |
|---|----------------------------|---------------------------------------|----------------|
| Investigative Journalism Program (closeout grant) | 72016819GR00002 | January 1, 2024 to September 29, 2024 | n/a |
| USAID's Assistance Citizens in Fight against Corruption (closeout subaward under USAID cooperative agreement) | 72016819CA00001 | January 1, 2024 to September 15, 2024 | CRMA |
| Internews Network (subgrant) | SGR-IN-BA21UFP-133-111 m00 | January 1, 2024 to September 29, 2024 | CRMA |
| Internews Network (closeout subgrant) | SG-SR-BA21UFP-133-51 m00 | January 1, 2024 to February 29, 2024 | CRMA |

| Award Name (Type) | Award Number | Period | Subimplementer |
|---|---------------------------|--|-----------------------|
| USAID/BIH and Internews Network (closeout subgrant) | SG-SR-BA2IUFP-133-61 m01 | January 1, 2024 to March 31, 2024 | CRMA |
| USAID/BIH and Internews Network (closeout subgrant) | SG-SR-BA2IUFP-133-84 m00 | February 1, 2024 to August 31, 2024 | CRMA |
| USAID/BIH and Internews Network (closeout subgrant) | SG-SR-BA2IUFP-133-78 m00 | January 1, 2024 to January 31, 2024 | CRMA |
| USAID/BIH and Internews Network (subgrant) | SG-SR-BA2IUFP-133-116 m00 | June 1, 2024 to September 29, 2024 | CRMA |
| USAID/BIH and Internews Network (subgrant) | SG-SR-BA2IUFP-133-90 m00 | February 15, 2024 to September 29, 2024. | CRMA |

CRMA contracted with the independent certified public accounting firm BDO BH d.o.o Sarajevo to conduct the audit. The audit firm stated it performed the audit in accordance with U.S. Government Auditing Standards. However, it did not have an external quality control review program or a continuing education program that fully satisfies the standards' requirements. The audit firm explained that professional organizations in Bosnia and Herzegovina do not offer such a quality control review program. With respect to the continuing professional education program, the audit firm said it is taking appropriate steps to implement a program that fully satisfies the requirement. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the auditee's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were to: (1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly in all material respects, program revenues and costs incurred; (2) evaluate the auditee's internal controls; (3) determine whether the auditee complied with the awards' terms and applicable laws and regulations; and (4) determine whether cost-sharing/matching contributions were provided and accounted, in accordance with award terms. To address the audit objectives, the audit firm conducted the subject financial

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 excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

audit, covering total expenditures of \$1,014,517 for the period from January 1 to September 29, 2024.

The audit firm concluded that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred for the period audited. The audit firm did not identify any material weaknesses in internal control or any material instances of noncompliance with the awards terms and applicable laws and regulations. The audit firm reported that nothing came to its attention that caused the auditors to believe that CRMA did not fairly present the cost-sharing schedule, in all material respects, in accordance with the basis of accounting used to prepare the schedule.

During our desk review, we noted areas for improvement that the audit firm will need to address in future audit reports. We presented these deficiencies in a memorandum to USAID, dated December 8, 2025.

The report does not contain 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.