Procedures for Auditing Gift Tax Receipts

A. Purpose of Audits, Gift Audit Criteria and Groups Responsible for Audits

The receipt audit site was created to give certain Advancement Staff a chance to review VIP and organization gift and donor information before we send their tax receipts. This provides an extra service for our donors and gives us a chance to review a small number of gifts for accuracy on a regular basis which minimizes issues going forward.

The following gifts will require an audit:
1. All gifts from Donor Services Pool members - (VIPS/High Level Boards/Society Members, etc.)
2. Any gift >=$10,000 from an individual
3. Any gift >=$1,000 from an organization

The following groups are required to approve receipt information prior to receipts being sent:
1. Development Officer or DO representative
2. Gift Entry staff member
    Note: Donor Services can hold a receipt for corrections, in which case their approval would be required otherwise their approval is not required.

B. Gift Entry Procedure

1. After all gifts are committed for a given business day a Gift Entry staff member will log in to the Tax Receipt Audit Webpage: https://cualumni.clemson.edu/sslpage.aspx?pid=598 and click on the “Load New Gifts” button at the bottom left to load all of the day’s auditable gifts. The Gift Entry staff member should then click “Email” to notify Development that there are gifts to be reviewed.

2. Each business day a GE staff member should go to the audit site and do a quick review of gift information for these gifts:
   - Gifts that have already been approved by Development Officers
   - Gifts with gift related holds (where something has to be changed on the gift record). The gift related hold should be resolved in a timely manner (varies by reason for hold) and approved after the DO releases the hold.

    Note: A hold for receipt/stewardship contact update is not a gift related hold and isn’t updated by Gift Entry therefore GE can approve those gifts prior to the hold being released by a DO.

3. After all gift related holds are resolved GE staff should check the “GE” box to the right of each gift.

4. The Director of Gift Receiving will review the audit site twice per month for long overdue gifts where action needs to be taken by Development staff. A reminder email will be sent by the director to the development staff member who should take action on the gift.
C. DO Procedure

**Donors with a Primary/Affiliated Manager**
Primary Managers will be responsible for auditing gifts that meet audit criteria from their assigned prospects. A DO representative (Admin Assistant/Stewardship Coordinator) can also audit these gifts.

**Donors without a Primary/Affiliated Manager**
Gifts from unassigned individuals will go to Missy Ryan. Gifts from unassigned organizations will go to Amber Day.

**Reassignments**
Gifts from unassigned individuals and organizations will be reassigned to the DO who should have the best knowledge of the prospect. Reassignments should be made using the following criteria (in order).

1. Re-assign to PM or APM if one exists. Keep in mind that a DO may be assigned to a company or owner of a company, but maybe not both. In that case the DO assigned to the related company or owner should get the reassignment.
2. Re-assign to DO on most recent significant action or proposal if they exist.
3. Re-assign to Stewardship Coordinator for the fund college of the gift.

Note: When reassigning always leave a comment to indicate how you decided who to reassign to.

**Audit Notifications**
Each business day DOs will receive an email only if they have gifts to audit. Admins and Stewardship Coordinators will receive an email if any DOs have gifts to audit. The emails will come from donations@clemson.edu and will contain a link to go directly to the audit site.

**Steps to Audit Receipt Information**

1. Log in to the Tax Receipt Audit website by clicking the link in the daily email sent or by using this link: Tax Audit Site. Use your BBNC credentials (same as Dev. Intranet login). If you don’t have a BBNC login, register for one by clicking the “New User Registration” button in the Tax Audit Site link.

2. On the top right of the page, you’ll see a page header of “Development Officer”. Select the DO’s name from the dropdown filter to pull only the receipts that he or she is responsible for. Each row is a separate gift that needs to be audited. Sort fields are available at the top left.
3. Click on “Detail Level” 4 on the top right of the page. This will expand each gift to include the constituent’s name, address, gift club, society as well as gift information including gift amount, receipt amount, gift date, fund designation, fund college and fund department. Organization gifts will also display Receipt contacts (person who should get org. tax receipts) and Stewardship contacts (person who should receive org. stewardship). If an individual is being soft credited for an organization’s gifts, you’ll see a green box with his or her Constituent ID in it.

4. Carefully review the details listed in #3 above for each gift you are required to audit. Be sure to check for missing receipt/stewardship contacts and soft credit recipients for organization gifts.

5. **Approving a receipt** - If all the information for the constituent and gift is correct, check the Red “DO” box next to each gift to approve the receipt.

6. **Holding a receipt** - If there are corrections to be made or contacts to be updated, click the “Hold” button to right of the gift. A text box will appear where you can enter corrections/updates.

   ![Image of the interface with a gift being held](image)

   **Be very specific and indicate exactly what you want changed/updated.** When specifying a contact or soft credit recipient change, include his or her Constituent ID. After you enter the corrections/updates, click **SAVE**. Updates will be routed to Data Entry and Gift Entry. When the updates are completed or if Data Entry/Gift Entry has a question about your correction/update you will receive an email indicating such.

   **IMPORTANT: Go back to the audit site and approve gifts after corrections/updates are completed!**