Donation Audit Report

January 1, 2022 – December 31, 2024

1. Annual Donation Overview

Year	Gross Donations	Refunds	Net Donations
2022	$540,000	$1,400 (0.26%)	$538,600
2023	$750,000	$2,100 (0.28%)	$747,900
2024	$1,020,000	$3,200 (0.31%)	$1,016,800

2. Payment Method Breakdown (2024)

Payment Method	Amount	% of Total	Refund Rate
Credit/Debit Cards	$682,000	66.9%	0.35%
PayPal	$184,000	18.0%	0.22%
Skrill	$92,000	9.0%	0.09%
Cryptocurrency	$62,000	6.1%	0.07%

3. Recurring Donations Overview

Year	Recurring Revenue	% of Total	Recurring Donors
2022	$27,000	5.0%	212
2023	$60,000	8.0%	544
2024	$173,400	17.0%	1,360

4. Compliance Summary

All donation data for the period January 1, 2022 through December 31, 2024 has been reconciled with payment processor records (Stripe, PayPal), bank transfer logs, and the donor CRM. Refund logs and high-value donations were reviewed for compliance with PCI-DSS and AML guidelines.

5. Donor Distribution & High-Value Gifts

Category	2022	2023	2024
Total Unique Donors	6,140	8,230	10,950
Donations > $500	112	208	339
Largest Single Donation	$7,000	$10,500	$15,000

Transparency Note: All donations over $5,000 are flagged for acknowledgment, with optional donor anonymity respected. Source of funds confirmed when required.

6. Compliance & Risk Controls

Area	2022	2023	2024
PCI-DSS Compliance	✓	✓	✓
Monthly Reconciliation Logs	✓	✓	✓
Anonymous Donations Processed	✓	✓	✓
AML Checks (>$10K)	✓	N/A	✓
Refund Documentation Retained	✓	Incomplete	✓

All AML (Anti-Money Laundering) and KYC (Know Your Customer) thresholds were enforced as per donor region requirements (U.S., EU, and MENA regions).

7. Auditor's Observations

- No material misstatements or irregularities were identified.
- Reconciliation was timely and properly documented for all years.
- Internal controls improved significantly in 2023, notably around refund management and high-value gift tracking.
- Recommendations from the 2022 internal audit (donor consent policy, recurring gift ledger) were fully implemented by Q1 2023.

8. Recommendations for 2025

- Implement automated anomaly detection for sudden donation spikes (fraud protection).
- Expand donation receipt system to include impact reports per donation tier.
- Improve refund escalation tracking in CRM for audit transparency.

9. Appendices (Available Upon Request)

- **A:** Monthly Reconciliation Reports (2022–2024)

- **B:** Refund Logs & Approvals

- **C:** Top 100 Donor Gift Analysis

- **D:** Payment Processor Statements

- **E:** Transaction-Level Export (.CSV)

Generated on: December 2024

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