Yale University – Office of the Controller - Controls and Business Process Questionnaire (CBPQ)

Instructions for 2013

Purpose
The purpose of this questionnaire is to document and evaluate departmental internal controls and financial management procedures. Internal controls are the activities performed to ensure that risks of errors occurring are low. They represent how a Department is managed, including organization structure, training, and authorization of transactions, transaction processing, analysis and monitoring. Effective internal controls increase the ability to generate accurate financial reports, comply with internal policies and external regulations and to operate efficiently.

Benefits
The benefits of performing this self-assessment include:
- Identification of best practices developed by Departments to be used by others.
- Establishing documentation for training purposes and to facilitate transition for new employees.
- Providing a mechanism to facilitate University evaluation of Financial Management practices and Internal Controls.
- Reducing the risk of non-compliance with internal policies and procedures as well as external laws and regulations and other contractual obligations.
- Providing a proactive mechanism to eliminate potential findings from an internal or external audit.

General Information
- The Controls and Business Process Questionnaire is completely web-based and has been redesigned in Qualtrics.
- It was stated in the FY13 year-end package that the answers would be prepopulated from the previous questionnaire. Unfortunately that functionality is not available in Qualtrics.
- You do not have to complete the questionnaire in one sitting. You can return to where you left off by clicking the link you were provided. Qualtrics places a cookie on your computer to do this. So please do not delete cookies until the survey is completed or else you will lose what you’ve entered.
- Please use www.yale.edu/ppdev and websites referenced in the questionnaire as subject matter references, or for immediate support, contact john.denezzo@yale.edu.
- Some questions have been designed to display additional questions when responding a particular way. For example, the Grant Administration questions will only display when the answer to the question, “Does the department have any externally sponsored agreements, grants or contracts?” is “yes”.
- Most “no” and “n/a” responses require a Comment. When a “no” or “n/a” answer is acceptable without a comment, the comment box is not available.
- The person completing the questionnaire will receive an electronic copy of the responses.

Completing the Form
To begin the Controls and Business Process Questionnaire, click on the link provided.
1. Each question on a page must be answered before moving on to the next page.
2. As you go through the survey please remember not to use the browser’s back button or else you’ll need to refresh the page. You can use the survey’s back button to return to a prior question.
3. If you wish to exit the survey and return to it later you can close your browser. To reenter the survey use the link provided. The survey will remember where you left off as long as you return to it using the same machine as before.
4. You can view your progress using the progress bar at the bottom of the screen. After the last question is completed you will receive a message stating your response has been recorded.

Operation
The Controls and Business Process Questionnaire was developed by the Office of the Controller with the help of BOLT, individual Departments and Internal Audit. Departments are expected to use the assessment as a tool to ensure that controls in the Department are designed and operating effectively. The Office of the Controller and BOLT will provide oversight to answer questions and to help Departments resolve issues identified. In addition, the Office of the Controller will request updates of the self-assessment on an annual basis. Internal Audit will review the assessment during each audit performed in a department.