

## Yale University – Office of the Controller - Controls and Business Process Questionnaire Instructions

Prior to beginning the Controls and Business Process Questionnaire, please read [Procedure 1101 PR.01](#).

### 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.
- Save at any time to complete the questionnaire by section, in stages or to research a particular question or concern.
- Please use [www.yale.edu/ppdev](http://www.yale.edu/ppdev) and websites referenced in the questionnaire as subject matter references, or for immediate support, contact [ga.usersupport@yale.edu](mailto:ga.usersupport@yale.edu). Please reference the section and question number when requesting support.
- 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”.
- All “no” responses require a Comment (except category level questions).
- **Please note:**
  - A “no” response for Section 4, Grant Administration questions 10&19 is actually fine. Please select N/A if the answer is “no”.
- For N/A responses, briefly comment on why the question is not applicable.

### Completing the Form

To begin the Controls and Business Process Questionnaire, click on the following URL: [www.yale.edu/mfr](http://www.yale.edu/mfr) Under Controls and Business Process Questionnaire, click [Take Online](#).

Log-in via CAS using your ‘Good Morning’ password.

1. Enter the Department being assessed in the *Department Assessed* text box. This is a required field.
2. Upon selection of the first response, the following message will display; please read this message:

**Warning!** Closing the browser or using the browser **BACK** button will result in data loss. Complete your questionnaire and click **Continue** at the bottom of the page OR to save and return later, click **Save**. Please note that any future Edit on a saved questionnaire will produce this reminder notice.

- Use the **Save** feature when completing the Questionnaire in stages or when further research on a question is needed.
- When the Questionnaire is saved but not submitted, the following message will display: Your Controls and Business Process Questionnaire is incomplete. Click the Menu button or return to the site at another time to complete your questionnaire.

3. If the Questionnaire was saved at this point but you wish to continue, click the **Menu** button and select **Edit** to access the questionnaire again.
4. Respond to each question.
5. Click **Continue** to view any validation errors and responses prior to submitting.
  - When validation errors appear, click on the error to navigate within the page to the question requiring an action.
  - The signature box is a required field. Type your name in the box.
6. At this time, please review all responses; either click **Finish** to submit the Questionnaire or **Edit** to change answers and/or add Comments. Closing the browser at this point will not result in data loss.
7. Use the *Printer Friendly Version* button to print and retain a copy of the completed Questionnaire for future reference. The Questionnaire is also available for viewing at any time during the year by logging back into the questionnaire.

### **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. It is expected that Departments will complete the assessment and maintain it on an ongoing basis. 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 request to review the assessment during each audit performed in a department.