

PURPOSE AND STRUCTURE

INTERNAL CONTROLS

- Internal controls help keep an organization on course to achieve goals, carry out management directives, reduce surprises, increase reliability of information, promote effectiveness and efficiency, safeguard assets, and comply with rules and regulations.
- Yale utilizes a control framework that consists of the control environment established by management, control activities, monitoring processes, risk assessments, and regular internal audits of units and business processes.
- Essential pieces of the control framework are the control activities that must be maintained in each operating unit of the University: organizational structures, approval processes, appropriate training, and monitoring practices that assure adherence to University policies and procedures.

PURPOSE OF CBPQ

- The Controls and Business Process Questionnaire (CBPQ) is a management tool that helps to remind departments of the important control activities of the University. In addition, the CBPQ also provides business operations leadership and the Controller’s Office with information about risk and improvement opportunities.

SUBMISSION PROCESS

- **Even number fiscal years: “Full Submission”** - units complete a new questionnaire.
- **Odd number fiscal years: “Update Only”** - units review previous year questionnaire responses and only update questions in areas where changes have occurred. This reduces the amount of time needed to confer with others as well as time in providing responses or comments.

CBPQ TOPIC SECTIONS

GENERAL INTERNAL CONTROLS

- Accounts Payable
- Pcard
- Human Resources
- Information Security
- Payroll
- Purchasing
- Tax Activities
- International Activities
- Treasury
- Financial Management & Accounting

SECTIONS BASED ON WORK WITHIN DIVISION/DEPARTMENT/UNIT

- Sponsored Projects
- Student Charges
- Graduate Student Payment System
- Moveable Equipment Inventory (MEI)
- Gifts and Endowments
- Clinical Trials
- University Service Providers

BEST PRACTICES

COMPLETING THE CBPQ

- Lead administrators should determine the appropriate organizational level(s) at which the questionnaire should be distributed and completed in their areas of responsibility.
- We suggest that lead administrators and their business offices review the CBPQ together to better understand their unit’s processes and adherence to controls. For “Full Submission” years, this should include an in-depth review, while it may be appropriate to perform a more streamlined review for “Update Only” years.
- It is beneficial to contact Faculty Research Management Services (FRMS) for any questions that relate to the services they provide for you so that you can confidently respond to those questions.
- Respond to each question with complete transparency to facilitate constructive conversations with your team. Answers will not be used in any way to single out respondents or impose disciplinary measures. Rather, this questionnaire is intended as a tool to support the important role of the business community and to inform improvement of processes that enhance compliance and controls.
- If you are responding with a disagree response, it is beneficial to provide additional context in the comment box to help Central Offices understand any potential issues with a control.

DISTRIBUTION

- After you have completed the CBPQ, we suggest that you share your responses and/or major takeaways from your CBPQ responses with your team and leadership. This will ensure that everyone understands and can act on your department’s strengths and areas for improvement.

ONBOARDING

- The CBPQ can also be utilized as a tool in support of onboarding new employees to get them familiar with key controls across the functional areas outlined in the questionnaire.

CBPQ PROCEDURE AND CONTACT INFORMATION

- If you have any questions regarding the CBPQ, please reference [1101 PR.01 Controls and Business Process Questionnaire](#) or contact the [Financial Compliance Office](#).