

eCOPS

Controlling risk through remote,
electronic business analysis

How would you like to:

- Identify areas of risk in your dealership
- Gain comfort that policies and procedures are being adhered to
- Pinpoint opportunities on how your dealership can be more profitable and operate more efficiently
- Receive best practice ideas on internal controls and operations of your dealership

Repair Orders with Negative Gross Profit: After running this report we determined that the service manager was voiding RO's for friends and family. Additionally, the service manager was discounting work for cash from two commercial accounts. This fraud cost the dealership approximately \$150,000 over 3 years. When confronted we found the service manager had a previous criminal record for theft. The dealership had not done a background check on this person prior to hiring.

Repair Orders with Negative Labor Gross

RO Number	RO Date	PTS Gross	Labor Gross	Service Advisor
336034	09/05/02	253.21	(45.92)	ANDY SMITH
328829	05/29/02	201.87	-	RON JONES
320051	01/17/02	185.73	(65.42)	JIM EDWARDS
322886	03/01/02	176.30	(13.85)	ANDY SMITH
331084	05/16/02	168.94	(37.91)	ANDY SMITH

You can have all of this—and more—with the eCOPS tools from Auto Team America.

eCOPS is an electronically generated solution that provides dealers with a comprehensive evaluation of the internal controls and operational opportunities within their dealership. This proprietary technology was developed by a team of CPAs and consultants as a result of over 10 years of experience in dealership consulting.

How does it work?

Periodically, at any month end you designate, our consultants log into your system and safely and securely download the relevant information needed to perform the analysis. The information is accessed in "read only" mode, so you need not worry about information integrity. And best yet, this process requires virtually no preparation work on the part of you or your dealership staff.

Once the information is downloaded from your system an experienced industry consultant will review the information and produce an executive management report on your operations, internal controls and systems. This will identify both problems and opportunities for you to explore with your management group. Of additional importance, eCOPS may identify potential internal control issues that may leave you susceptible to fraud.

An invaluable tool, eCOPS is designed to help management analyze opportunities and strengths in their store and to mitigate internal control weaknesses. Fast, efficient and economical, eCOPS can be implemented in your dealership immediately. For more information on eCOPS and its modules, please contact the professional in your area listed on the back of this brochure.

Voided Document Report

Invoice #	Void Date	Counterperson Name	Cust#/stk#	Pay type	Pay Total
66691	07/03/2002	SMITH	9503	CASH	854.25
66692	07/03/2002	SMITH	9503	CASH	543.21
66693	07/03/2002	SMITH	9504	CASH	54.54
66694	07/03/2002	SMITH	9505	CREDIT	124.28
66695	07/03/2002	SMITH	9506	CASH	432.81
66696	07/03/2002	SMITH	9507		
RO91173	07/03/2002	SMITH	627		
RO91182	07/03/2002	SMITH	627		
RO91189	07/03/2002	SMITH	627		

Voided Document Report: After running the voided document report we determined that the parts counter person was voiding invoices and pocketing cash sales. This fraud had gone undetected for years. Additionally, the parts manager was stealing parts and selling them on the black market. These frauds cost the dealership approximately \$250,000 over 7 years.

What is Auto Team America?

Auto Team America is a network of twelve CPA firms that serves 2,000 dealerships nationwide. Auto Team America meets regularly to share dealership specific information and solutions to most effectively meet the needs of automotive dealers. This allows the firms to deliver proven service in auditing, estate and tax planning, profitability analysis, and cost containment. Auto Team America membership is restricted to firms with over 30 dealership clients. This provides an extensive reference base, allowing the firms to concentrate on the specific issues pertinent to dealership operations.



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