

eCOPS is brought to you by Blum Shapiro and Auto Team America.

About Blum Shapiro and Auto Team America

Blum Shapiro is Connecticut's largest regional accounting firm and one of the leading firms in New England. Our Dealership Services Groups provides more than 100 dealership clients with specialized services such as accounting and auditing, tax planning and compliance, succession and estate planning, LIFO and acquisitions and due diligence, to name a few. Using their nearly 40 years of combined experience with dealerships, our professionals provide effective and meaningful solutions.

Through our membership in Auto Team America, a network of twelve CPA firms serving 2,000 dealerships nationwide, Blum Shapiro offers clients access to the extensive resources and collaborative intelligence of many of the nation's leading accounting, auditing and tax professionals.

Contact Blum Shapiro for more information on eCOPS or any of our services:

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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, the service manager was found to have 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.

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	CASH	-
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.