



**Greater New York
Automobile Dealers
Association**



GNYADA's

New York Labor Law Compliance Posters

Provided by the Greater New York Automobile Dealers Association as a benefit of membership.

New York Labor Law Compliance Posters

Provided by the Greater New York Automobile Dealers Association



WE ARE YOUR GO-TO Attention Miscellaneous Industry Employees

Minimum Wage **\$15.00**
Overseas Air Worker **\$15.00**
Tipped workers **\$15.00**

Long Island and Westchester County
Minimum Wage **\$14.00**
Overseas Air Worker **\$14.00**
Tipped workers **\$14.00**

Statewide Minimum Wage **\$12.50**
Overseas Air Worker **\$12.50**
Tipped workers **\$12.50**

2021 STATEMENT OF RIGHTS

Employees have the right to:

- 1. A safe and healthy work environment.
- 2. A fair wage and benefits.
- 3. A fair and equitable workplace.
- 4. A fair and equitable workplace.
- 5. A fair and equitable workplace.

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YOU HAVE A RIGHT TO KNOW!

Your employer must inform you of the health effects and hazards of toxic substances at your worksite.

Learn all you can about the health effects and hazards of toxic substances at your worksite.

For more information, contact:

Attention All Employees

Time Allowed
Employees to Vote on Election Day

NY Election Law Section 3-137

- As a registered voter, you may take off up to 2 hours, without loss of pay, to allow you time to vote.
- You may take time off at the beginning or end of your working shift, as your employer may designate, unless otherwise mutually agreed.
- You must notify your employer not less than 2 days before the day of the election that you will take time off to vote.

New York State Correction Law

1. Correctional Institutions, Officers, and Employees

132 Factors to be considered concerning appropriate criminal justice procedures:

- 1. The safety of the public.
- 2. The safety of the inmate.
- 3. The safety of the inmate.
- 4. The safety of the inmate.
- 5. The safety of the inmate.

EMPLOYEE RIGHTS UNDER THE FAIR LABOR STANDARDS ACT

FEDERAL MINIMUM WAGE \$7.25

The Fair Labor Standards Act (FLSA) sets the minimum wage, overtime pay, and other labor standards for employees in the United States.

EMPLOYEE RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT

The Family and Medical Leave Act (FMLA) provides eligible employees with up to 12 weeks of unpaid leave for certain family and medical reasons.

YOUR RIGHTS UNDER USERRA

THE UNIFORMED SERVICES EMPLOYMENT REEDEMPTION RIGHTS ACT

USERRA provides protection for the rights of uniformed services members and their families to return to their civilian jobs after military service.

EMPLOYEE RIGHTS

EMPLOYEE POLYGRAPH PROTECTION ACT

The Employee Polygraph Protection Act (EPPA) prohibits most private employers from using lie detector tests in the workplace.

Job Loss?

1. Know your rights. 2. Know your rights. 3. Know your rights.

Job Safety and Health

IT'S THE LAW!

All employers have the right to a safe and healthy workplace.

1. Know your rights. 2. Know your rights. 3. Know your rights.

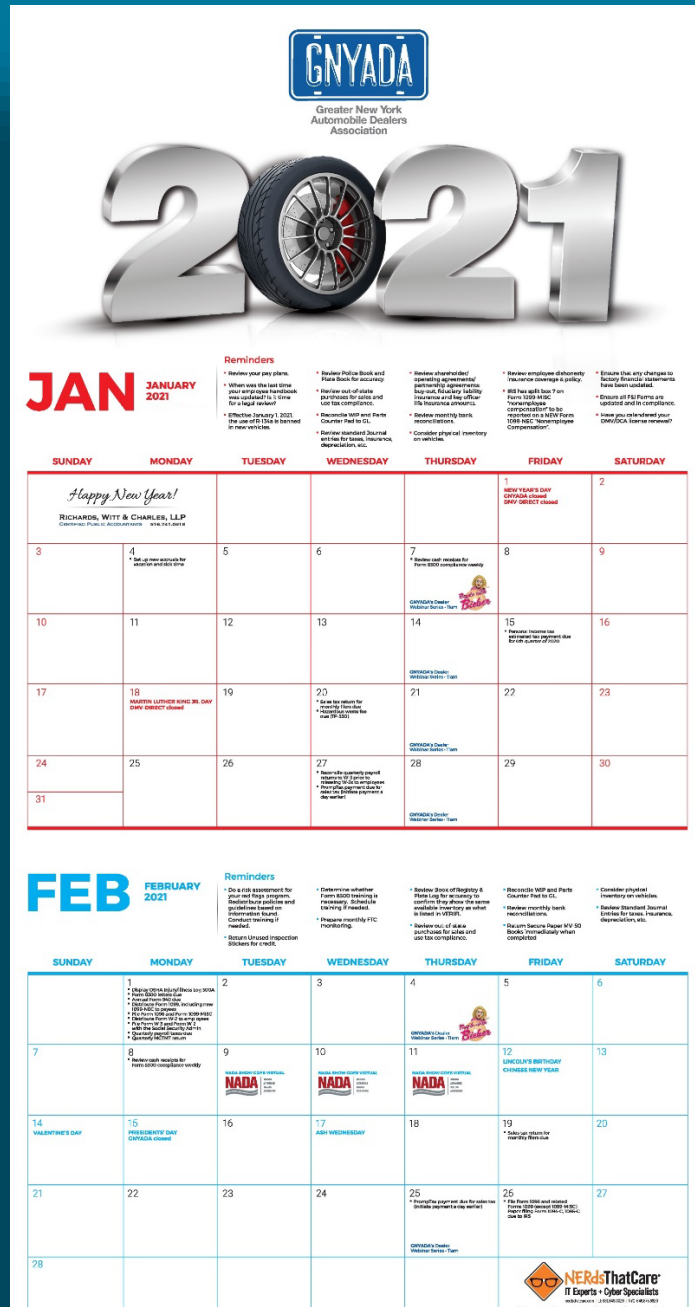
HELP PREVENT THE SPREAD OF COVID-19

Adapted from the New York State Department of Health

1. Stay at home. 2. Stay at home. 3. Stay at home.

Please post in conspicuous locations.

Call 718.746.5900 to reorder - Poster #14-1 © GNYADA 1/2021



GNYADA

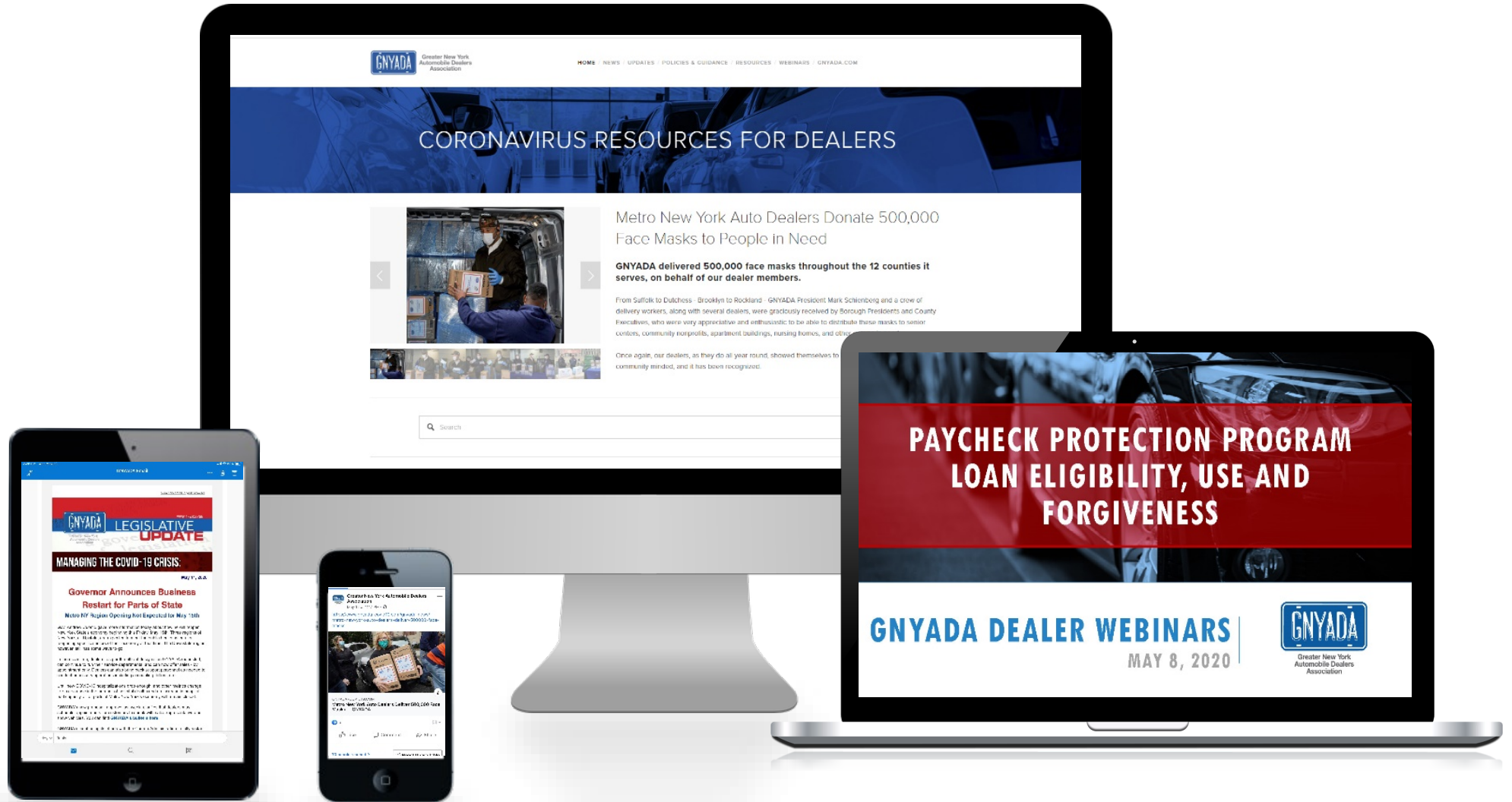
2021 Wall Calendars

GNYADA extends special thanks to **Richards Witt & Charles, Cox Automotive, and Nerds that Care** for their sponsorship of this year's calendar.

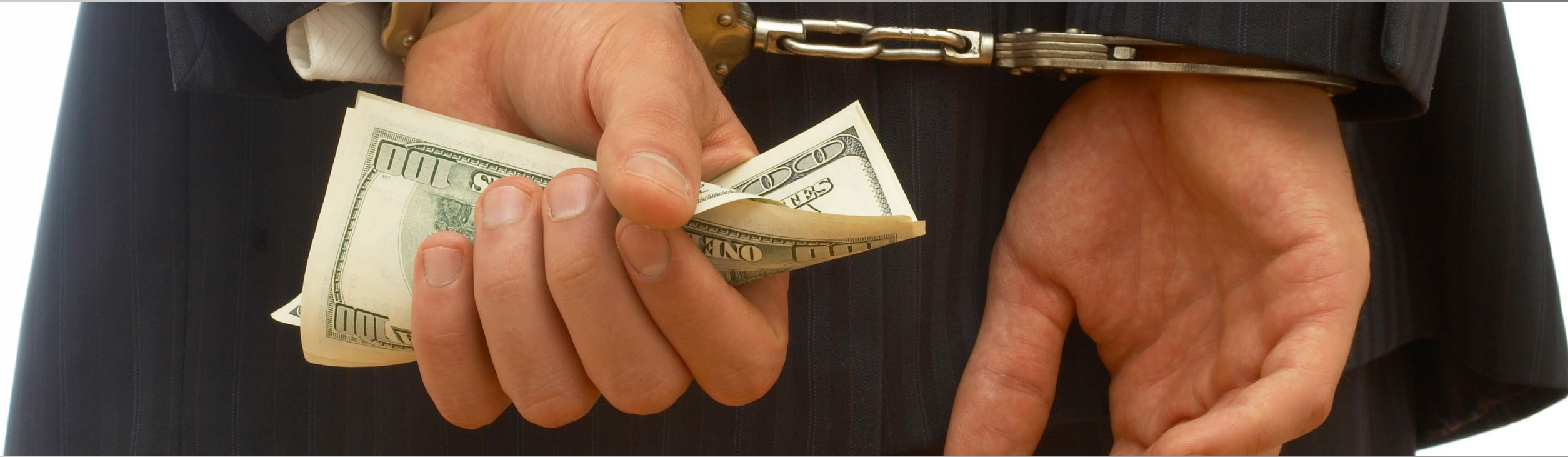
We also thank the following Allied Members for their Contributions:

- Rosenblatt, Levittan, Vulpis, Goetz & Co. CPA'S
- Rosenfield & Co, PLLC
- Withum

WWW.GNYADA-COVID19.COM



Greater New York Automobile Dealers Association



Combating Fraud Through Effective Internal Controls

January 14, 2020

With us today...



Christine Andrews
WithumSmith+Brown, PC



Robert Campbell
WithumSmith+Brown, PC



How do you know if someone is stealing

Its often discovered by accident

Onboarding

Orientation Process

- Information Safeguarding
- Red Flag Regulations
- 8300 Training
- Computer Access



Theft by Deception

External and Internal Areas of Concern

- Phishing
- Email scams
- Test Drive Scam
- Using another person's identity
- Stealing information electronically, physically or over the telephone
- Where's the cash?



Bank Reconciliation

What do you do to prevent your dealership's most fluid asset?

- Independence
- Timely reconciliations-Daily
- Who opens the bank statement
- Cancelled checks-address/endorsements
- Random audits of checks
- Control EFTs
- Who reviews the final reconciliation at month end?

Refunds

Who can issue a refund?

- Credit card password protected
- Signed check request
- Review the schedule
- Never give a customer cash
- Separate bank account
- Pull refund checks randomly and audit



Repair Orders

Who reviews the open repair order list?

- How often do you run the report?
- Who controls the aged open repair orders?
- Compare work in process to keys
- Vehicles that are not in the lot should be posted to A/R if not paid for
- How do you handle customer discounts
- Exception reports

Pending Parts Tickets

How do they affect your counter pad reconciliation

- How often do you run pending part tickets report?
- Who runs this report?
- If the part has left the building and is not paid for the invoice must be posted as an account receivable
- Physical count of bulk oil and tires
- Parts Counter pad to GL
- Who can void tickets?



FULL LINE ALL MAKES TRUCK PARTS

GENUINE Ford PARTS

AN INTEREST CHARGE WILL BE COMPUTED BY A PERIODIC RATE OF 1 1/2% PER MONTH WHICH IS AN ANNUAL PERCENTAGE RATE OF 18% ON ANY AMOUNT PAST DUE.

PLEASE READ WARRANTY INFORMATION ON REVERSE SIDE.

DISCLAIMER OF WARRANTIES
THE SELLER, VISTA FORD OF CHANDLER, HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESSED OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. VISTA FORD OF CHANDLER NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE OF SAID PRODUCT.

NO REFUND WITHOUT THIS INVOICE

RECEIVED BY: _____

DATE INVOICED: 16 JAN 12 YOUR ORDER NO.: _____ DATE SHIPPED: 16 JAN 12 INVOICE DATE: 16 JAN 12 13:59
CLOSED DATE: _____ INVOICE NUMBER: Q21538 PAGE 1 OF 1

ACCOUNT NO.: 3814

RETAIL SALE

QTY	UNIT	DESCRIPTION	LIST	NET	AMOUNT
0		4L3E*TV575*AA	KIT - GAS	840.00	840.00
0		F812*70391*CB	SOLAROID	462.43	462.43
0		YC12*TA298*BA	SCREEN AG	40.05	40.05
0		TU22*TV902*BA	CONVERTER	310.49	310.49
0		CORE DEPOSIT		70.00	70.00
0		F812*TA208*DA	PLATE	38.81	38.81
0		8VTS*70017*AA	SPRING -	2.12	2.12
0		OIL XT*608P	FLUID - T	8.37	8.37
0		3C12*TA295*AA	OIL COOLER	298.85	298.85
**** INVOICE QUOTE - DO NOT PAY ****					
PARTS					3213.64
TIRE					0.00
FREIGHT					0.00
SALES TAX					291.04
TOTAL					3504.64

Thank You For Your Business!

SPECIAL ORDER OR FACTORY ORDERED PARTS MUST BE PREPAID AND ARE NOT RETURNABLE. ELECTRICAL PARTS NOT RETURNABLE.
15% HANDLING CHARGE ON ALL REORDERABLE PARTS TO CATER FORMS OF ORDER.
WE ARE NOT RESPONSIBLE FOR ANY LOSS OR DAMAGE TO PARTS NOT RETURNED BY OUR DATA.
NO REFUND AFTER 15 DAYS

CUSTOMER COPY

Voids

Who can void a document?

- Are voided documents signed by a manager?
- Why are you voiding the ticket?
- Who posts the voided document?
- N/C invoices are better-however are we posting N/C invoices with cost and no sale?
- Does an employee benefit if a ticket is not posted to policy?



Deal Jackets

Does someone review the contents of the deal jacket and discuss the deficiencies?

- Proper disclosure of the selling price of the vehicle and each products purchased
- Menu vs RBO vs Contract vs Individual polices
- Inventory of individual policies
- Sign out sheets for previously delivered deal jackets
- How do you handle COD's and sign and drives?

Journal Entries

Does your store control who can make journal entries?

- Are individual journal entries reviewed by someone independent of the transaction?
- Does the dealership control journal entries numerically?
- Are journal entries stored in a binder?
- Random audits of the GJE journal

Payroll

Direct Deposit vs Live Checks

- Benefits of direct deposit
- How do your employees clock their time?
- Reconcile random W-2's to pay plans
- Develop effective pay plans that do not encourage theft
- Vouchers instead of cash for spiffs
- Ghost employees

Purchases

Does your dealership have an approved vendor list?

- Person making purchases should not add vendors
- Are purchase orders signed by a manager?
- Have one person responsible for purchases who is independent of check writing and check signing
- Collect W-9s, run OFAC, FTC Safeguarding agreements and google the vendor
- Does your dealership work with an advertising budget?

Supplies

How can a dealership control office and shop supplies?

- Keep inventory of supplies in a locked area
- Have an inventory of printers and know which cartridges are used in each machine
- Can for can exchange
- Review shop supply repair orders and confirm they are closed at month end
- Control of petty cash purchases



Used Vehicles

How does your dealership dispose of wholesale vehicle?

- New trends in wholesaling
- Are appraisals signed by the manager?
- Do you have limits on vehicle reconditioning
- Meet your wholesalers
- Scan and review wholesale losses
- Routinely check your inventory values
- Perform physical inventory checks
- Walk the lot and look for proper signage

Sales Tax

Is your DMS calculating sales tax correctly?

- Do you routinely check the sales tax calculations on retail and lease vehicle transactions?
- Do tax exempt transactions have a properly executed sales tax exemption certificate on file?
- Are the quarterly sales tax returns compared to the financial statements?
- Is your dealership paying use tax on purchases made on the internet or out of state when applicable.?
- Scan the general ledger for unusual activity
- Calculate the sales tax on parts and service transactions

Floor plan

Does your dealership perform a monthly floor plan reconciliation?

- Investigate any items that remain open from the prior period or are not from month end
- Someone independent of floor plan payoff should scan the general ledger detail and review the reconciliation
- Confirm payoffs are made timely

Audits

Inspect what you expect

- Ask parts managers at different locations to switch
- Swap bank reconciliation between different stores
- Have a GM review an accounting function
- Have an Accounting Manager review a service function
- Prepare internal unannounced physical inventories
- Have an outside auditor look at deal jackets or prepare independent bank reconciliations

Cross Training

Freaky Fridays

- Every desk should be cross trained
- When an employee is on vacation their job must be performed
- The dealership should require employees to take time off

Electronic Access

Limited electronic access to a “need-to-know” basis

- Does your dealership have an exit interview?
- Do you allow employees to store information on their personal devices?
- How often do you run each employees access and review with their manager
- Do the computers allow employees to use USB drives?



Social Distancing

Are you maintaining adequate controls?

- Attention to Customer Safeguarding Rules when working remotely
- Maintaining processes while social distancing
- Ensure remote access capabilities are secure
- Keep lines of communication open



Questions?

Christine and Rob

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- Email:
 - candrews@withum.com
 - rcampbell@withum.com





Greater New York
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Upcoming Webinars

Dealer Valuations

Erin Kerrigan

Kerrigan Advisors

- 1/21/2021

Voluntary Protection Plans

Paul Metrey, Esq.

NADA

Christopher Koenig, Esq.

Arent Fox

- 1/28/2021