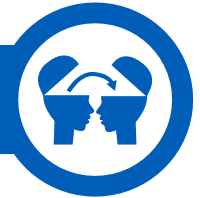


# Business modeling services: Client case studies

Enhancing quality and expanding capacity through PFI Consulting



## Client challenge

An automotive retailer's annual impairment testing of franchise rights for 18 dealerships had been deemed a critical audit matter by their external auditor. In prior years, Management had trouble providing adequate support for certain assumptions from a market participant perspective.

## The project

We performed a high-level benchmarking analysis of the subject dealership data against industry data and internal company data for similar dealerships in order to assess the reasonableness of management's projections.

This analysis flagged outliers in certain assumptions requiring further investigation, refinement, and/or documentation by management.

## Client results

Our analysis provided management with the support they needed to complete the annual impairment testing and gave their external auditor comfort with the assumptions used in building out the projections.

Our work enhanced the quality of management's final work product, while allowing their team to focus on more strategic issues facing the company.