

# **PRACTICAL CLINICAL COURSES**

A Service of the Gordon J. Christensen  
Career Development Program

## **V4739**

### **Protecting Your Dental Office from Embezzlement & Fraud**

Gordon J. Christensen, DDS, MSD, PhD  
Lisa Harris & Toni Wengreen

#### **Materials Included**

C.E. Instruction Sheet  
Products List  
Sign for Cash Payments  
Clinician Responsible  
Goals & Objectives  
Overview  
References  
AGD Post Test

**Gordon J. Christensen**  
**PRACTICAL CLINICAL COURSES**

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**AND STATE CREDIT**  
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1. Complete the enclosed Post-Test. For each **CE Video Purchased**, one test is included. If additional tests are needed, the following fees will apply: \$25 per test per dentist (limit 1 additional dentist per video purchased); \$10 per test per auxiliary (dental assistants, hygienists, lab technicians - no limit on auxiliary tests). Fees can be paid either by check or credit card when tests are submitted to Practical Clinical Courses.
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**Practical Clinical Courses**  
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4. Practical Clinical Courses will correct the Post-Test. **Passing scores are 70% or higher.**

Gordon J. Christensen  
**PRACTICAL CLINICAL COURSES**

*Sources of Products Discussed in*

**V4739 Protecting Your Dental Office from Embezzlement & Fraud**

Presented by: Gordon J. Christensen, DDS, MSD, PhD; Lisa Harris; and Toni Wengreen

1. **DENTRIX (Practice Management Software)**

Henry Schein, Inc.  
Corporate Headquarters  
135 Duryea Road  
Melville, NY 11747  
(800)582-2702  
(631)843-5500  
[www.dentrix.com](http://www.dentrix.com)

2. **EAGLESOFT (Practice Management Software)**

Patterson Dental  
Corporate Office  
1031 Mendota Heights Road  
St. Paul, MN 55120  
(800)328-5536  
(651)686-1600  
[www.pattersondental.com](http://www.pattersondental.com)

3. **EASY DENTAL (Practice Management Software)**

Henry Schein, Inc.  
Corporate Headquarters  
135 Duryea Road  
Melville, NY 11747  
(800)582-2702  
(631)843-5500  
[www.easydental.com](http://www.easydental.com)

4. **Smarter Practice Solutions (Consultant - Lisa Harris)**

(801)272-7825  
Lisa@SmarterPS.com  
[www.smarterps.com](http://www.smarterps.com)

***Product names, the products themselves, and company names change rapidly. Please contact the companies shown to confirm current information.***

Gordon J. Christensen Practical Clinical Courses, 3707 North Canyon Road, Suite 3D, Provo, UT 84604  
Toll Free (800) 223-6569 or Utah Residents (801) 226-6569

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## PROGRAM

### **V4739 Protecting Your Dental Office from Embezzlement & Fraud**

#### CLINICIAN RESPONSIBLE

**Gordon J. Christensen, DDS, MSD, PhD**  
CEO, Practical Clinical Courses  
CEO, CR Foundation  
Practicing Prosthodontist, Provo, Utah

#### DENTAL CONSULTANT

**Lisa Harris**  
Smarter Practice Solutions  
Salt Lake City, Utah

#### GOALS & OBJECTIVES

At the completion of this video presentation, participants should be able to accomplish the following:

1. Define embezzlement as related to dentistry with examples.
2. Define fraud in dentistry with examples.
3. Discuss insurance fraud in dentistry.
4. Describe how to determine if you have embezzlement in your office.
5. Discuss what to do if you suspect embezzlement.
6. Describe how to identify the embezzlement suspect.
7. Discuss what to do when you have identified the embezzler.
8. List companies that may be able to help you.
9. Discuss whether or not to have police, attorneys, or others assist you.
10. Describe what to do after an embezzler has confessed.
11. Discuss the potential for recovering lost revenue.
12. List ten preventive factors for embezzlement in the dental office.
13. Discuss why the dentist should know the office financial software.
14. List reasons for the dentist or the dentist and spouse to pay the practice bills.
15. List reasons why the dentist should observe and critique all invoices as they are paid.
16. Discuss how to handle cash when it is collected and how to prevent embezzlement of cash.
17. Discuss who should deposit revenue.
18. List five characteristics of an adequate potential new employee interview.
19. Discuss embezzlement insurance.
20. Evaluate your own practice for potential embezzlement and/or fraud.

## OVERVIEW

### **V4739 Protecting Your Dental Office from Embezzlement & Fraud**

Embezzlement or fraud has been, or is now, in most dental offices. Experts in identifying and assisting dentists in this unfortunate area, have the ability to identify dishonest employees and assist dentists in dealing with the situations.

This video has as presenters an expert in identifying and preventing fraud, Lisa Harris, and a long-time practitioner (prosthodontist) who has experienced embezzlement (Gordon Christensen).

The following subjects are included in the video:

1. Why dishonesty is present in dental practices.
2. Definitions of embezzlement and fraud.
3. Example cases of embezzlement.
4. Insurance fraud prevalence and prevention.
5. Determining if embezzlement or fraud is in your practice.
6. What to do if you suspect embezzlement or fraud.
7. How to identify dishonest employees.
8. What to do when you have identified the suspect.
9. Organizations that can help you identify dishonesty and deal with it.
10. How to deal with the dishonest employee.
11. Many factors to assist you in prevention of embezzlement and fraud.
12. Embezzlement insurance.
13. A list of action items for you.

## REFERENCES

### **V4739 Protecting Your Dental Office from Embezzlement & Fraud**

1. Schumann TC. Top 10 ways to avoid embezzlement. J Mich Dent Assoc. 2004 Dec;86(12):20.
2. de St Georges J. Managing money flow to safeguard your practice. Dent Today. 2002 Feb;21(2):136-41.
3. de St Georges JM, Lewis D Jr. How can you protect yourself from employee dishonesty? J Am Dent Assoc. 2000 Dec;131(12):1763-4.
4. Wintersteen L. Keeping honest people honest. Embezzlement in the dental office. Dent Econ. 1998 Dec;88(12):48-50, 52, 105.
5. No Authors Listed. Embezzlement—a serious, but avoidable, hazard for dentists. Tex Dent J. 1998 Jun;115(6):79, 81.
6. Zuelke PD. Stopping embezzlement. Dent Econ. 1990 Feb;80(2):37-41.
7. Nelson IM. Basic bookkeeping and avoiding theft. Dent Clin North Am. 2008 Jul;52(3):529-34, viii.

## POST TEST

### **V4739 Protecting Your Dental Office from Embezzlement & Fraud**

1. Dishonest secret appropriating of funds by an individual to whom the assets have been entrusted is:
  - a. fraud.
  - b. embezzlement.
  - c. larceny.
  - d. none of the above.
  
2. Intentional deception, usually taking money for personal gain, is:
  - a. fraud.
  - b. embezzlement.
  - c. both fraud and embezzlement.
  - d. none of the above.
  
3. When a cash payment is taken by the employee and entered into the patient record as an adjustment (discount, etc.), the employee has:
  - a. done nothing wrong.
  - b. committed fraud.
  - c. embezzled the money.
  - d. none of the above.
  
4. Average occurrences of embezzlement or fraud in dental offices are about \_\_\_\_\_.
  - a. \$10,000
  - b. \$50,000
  - c. \$100,000
  - d. \$500,000
  
5. Insurance fraud is:
  - a. not often encountered, due to insurance company prevention policies.
  - b. relatively difficult to accomplish.
  - c. never found.
  - d. one of the most frequent forms of fraud in dental practices.
  
6. A characteristic of dishonesty in a dental practice is:
  - a. employee wants to work alone.
  - b. employee refuses to take a vacation.
  - c. your cash deposits have declined.
  - d. an employee comes in early and stays late.
  - e. all of the above.

**POST TEST (CONT'D)**

**V4739 Protecting Your Dental Office from Embezzlement & Fraud**

7. When paying bills, which person should observe and sign checks?
  - a. The office manager
  - b. The scheduler
  - c. The most mature dental assistant or business person
  - d. The dentist or the dentist and his/her spouse
  
8. Who should know how to operate the office computer software?
  - a. Dental assistants, dental hygienists, and business personnel
  - b. Dental assistants, dental hygienists, business personnel, and the dentist
  - c. Just the office business personnel
  - d. An accountant or attorney hired by the practice
  
9. In all dental office financial matters, it is suggested that which people should be involved?
  - a. Just the dentist
  - b. The dentist and his/her spouse
  - c. At least two employees
  - d. The most trusted business office employee
  
10. It is suggested that the following is a good office dishonesty evaluation procedure:
  - a. Dentist delegates all office recording information to a competent employee.
  - b. Front desk person is responsible for evaluating and comparing day sheet and appointment schedule daily.
  - c. Dentist checks and compares day sheet and appointment schedule daily.
  - d. A competent business employee is the only person to carefully check all cleared checks.

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