

## NEW DEVICE STRENGTHENS FILLINGS

Prototype plasma brush uses a 'cool flame' to strengthen bond between tooth and filling.

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## STAFF MEMBER TOO TATTOOED?

Be prepared for a staff member whose edgy appearance starts going over the edge.

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## ALL ABOUT IMPLANTS SUCCESS

The International Congress of Oral Implantologists invites you to the San Diego Bay in February.

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David Harris  
Photo/Prosperident

## Most dental practices will encounter fraud

An interview with licensed private investigator and Prosperident President David Harris

By Robert Selleck, Managing Editor

The potential for embezzlement and theft is a problem no business is immune to. And research shows that smaller businesses are more likely to experience problems than larger ones. For dental practice owners, it's not just being small that increases risk. The typical dental office management structure is inherently vulnerable to fraud, according to dental-practice fraud expert David Harris. Adding to the challenge, Harris said, detection can be trickier in a dental practice compared with other small businesses. And the bad news continues: Harris, who has 20 years of experience in dental-practice fraud investigation, puts little stock in deterrence. Instead he emphasizes early detection as the only viable defense. He shared those thoughts and more with Dental Tribune.

### What is the likelihood of a dental office experiencing fraud?

There have been several studies by the American Dental Association and others. Collectively they suggest that the probability of a dentist being a fraud victim in his or her career is between 50 and 60 percent. However, such statistics are necessarily low because there is an unquantifiable amount of fraud that is never detected or is detected but not disclosed.

### Are there any reasons why dental practices would be more likely or less likely than other types of small businesses to experience fraud?

Two main points influence the prevalence of fraud in dentistry. First, the clinical responsibilities carried by dentists effectively reduce them to being absentee owners in their own businesses. Second, the fact that so much of dentistry is paid for by third parties removes one of the most basic controls that businesses depend on.

### Is there a difference in potential for fraud in a three- or four-person office compared with a practice with 20 or more?

Intuitively, one would think that a larger practice should be able to have tighter controls through increased separation of duties. But many group practices are essentially several solo practices sharing space, thus offering no particular administrative synergy. When a group practice is run as a single unit, the dentists owning the clinic tend to delegate oversight of the administrative functions to a single dentist. Given that there are many thefts perpetrated against a solo dentist, imagine the fraud possibilities when one dentist is overseeing a much larger business activity.

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## Yankee Dental Congress beacons

Lagoon Bridge in Public Garden is among the countless Boston attractions awaiting those attending the Yankee Dental Congress, Jan. 25-29, where you'll find nearly 28,000 fellow dental professionals, 450+ exhibitors and 300+ courses, lectures, workshops and live-dentistry sessions. Photo/Brandon Goad, www.dreamstime.com

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*Do you have statistics for average or median losses to fraud based on various sized dental practices?*

Unfortunately, there isn't any published data specific to practice size. Bill Hiltz, who heads our investigation department, has a hypothesis that frauds typically range between 4 and 7 percent of monthly revenue while the fraud is going on. In its 2007 Survey of Current Issues in Dentistry, the ADA surveyed dentists who had been fraud victims. The average estimated loss was \$18,174. Based on our own experience, this number is tremendously low. That's not surprising because in the same survey only 51.3 percent of the dentists who were fraud victims completed a fraud investigation, raising questions on how the remainder determined their losses. We normally find that the amount of fraud that dentists are able to identify without the benefit of professional assistance is far less than the true fraud.

We surveyed our own files several years ago and found an average theft of more than \$150,000. This is superficially consistent with the Association of Certified Fraud Examiners number of \$200,000 for the average small business loss, but many of its "small businesses" are much bigger than most dental practices. We have seen a number of dental frauds of more than \$500,000 and a few exceeding \$1 million.

*What are the most typical types of fraud cases seen in dental practices?*

Most of the fraud that we see is "revenue fraud." Some examples are writing off amounts that were actually collected, deleting treatment that was done so that collections are "off the books" and billing the full amount to two insurance companies when someone has dual coverage.

A second type of fraud that we are seeing involves creation of "phantom" revenue. Insurance companies are billed for work that was never done, with funds either stolen directly or "lapped" (used to pay someone else's balance to cover a stolen payment). Obviously, if discovered by an insurance company, this type of activity can have serious consequences for the innocent dentist.

Most thieves use more than one method of stealing; very few stick to a single methodology. Also, we are continually seeing new variants. For example, we recently saw a thief take advantage of a server crash to decrease some accounts receivable balances. When patients paid the correct balances, they would be paying more than the "official" balance in the practice management software, with the thief pocketing the difference.

*Is there a type of fraud more prevalent in a dental practice compared with other small or similarly sized businesses?*

Since we investigate only dental embezzlement, my knowledge of fraud patterns in other small businesses is limited to what

*'Embezzlement is not a crime of opportunity; it is carefully planned with complete awareness of the control systems in place, and it is crafted to bypass these controls. Implementing additional controls simply increases the circumvention challenge; most of the thieves we see can easily adapt.'*



Photo/Andriy Solovyov, www.dreamstime.com

I read. My perception is that much of the fraud committed against other businesses involves expenses: payroll, paying non-existent suppliers, padding expense claims, etc. The majority of embezzlement that we see in dental practices involves revenue.

While we do see a fair number of thieves who will steal revenue and also manipulate their payroll or create a phony supplier, very few will commit expense fraud while concurrently resisting stealing some of the cash that patients hand them daily.

*What about fraud that's more indirect, such as questionable workers' compensation claims?*

We have seen an astonishingly wide variety of unconventional thefts, everything from stealing the gold that is recovered from old restorations to misappropriating dental supplies and instruments and selling them online. However, embezzlement typically involves larger amounts and takes place undetected for a longer period.

*What motivates the typical perpetrator?*

We see two types of fraudsters. One type we call "dishonest" — these people typically believe that they should live better

than their "official" compensation permits. I immediately think of one thief who rented a private plane with stolen funds for a New York City shopping trip with girlfriends. Funds from another major theft were used to purchase a yacht and the most expensive BMW available. The other group I would characterize as "desperate." These people struggle to meet basic needs. There might be an addiction, an uninsured medical condition, a divorce or an unemployed spouse. In contrast to the dishonest fraudsters, these people have their moral compass altered by their desperation. Many initially plan to repay what they "borrow," but a continuing deficit frustrates this. Interestingly, the desperate thieves have normally worked for more than eight years at their office.

*What are the strongest deterrents?*

Deterrence is effective with crimes of opportunity or where thieves can choose their target. Embezzlement is not a crime of opportunity; it is carefully planned with complete awareness of the control systems in place, and it is crafted to bypass these controls. Adding more controls

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## Classmates fund scholarship



David Moghadam is the first student at the New Jersey Dental School to earn the William R. Cinotti Endowed Scholarship. Photo/New Jersey Dental School

To honor a professor who profoundly influenced their lives, four graduates from the New Jersey Dental School class of 1989 have established an endowed scholarship in his name.

"We have all been influenced by people as we travel through life. Sometimes one special person makes all the difference," said Dr. George Bambara, 1989 class president. "Dr. William Cinotti was the one special person who made that difference for each of us."

The graduates, Bambara, Dr. Michael Donato, Dr. Phil Echo and Dr. William Ranucci, were the four class of 1989 officers. Twenty years after

graduation, reflections of their experience with Cinotti spurred their generous pledge of \$25,000 to establish the William R. Cinotti Endowed Scholarship.

"Through Dr. Cinotti I learned life lessons while becoming a dentist," said Donato, class secretary. "He taught me to give back to the community, to look out for my colleagues by helping them and to reach my goals through hard work."

The scholarship is awarded to a dental student at the University of Medicine and Dentistry of New Jersey who

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# Prototype tool uses 'cool flame' to improve fillings

Researchers say 'painless' plasma brush creates sturdier, longer-lasting bond between tooth and filling

By Robert Selleck, Managing Editor

A "painless" cavity-cleaning dental instrument is moving closer to market reality after lab results showed it reduces the cost of restorations while increasing the strength and potential lifespan of fillings.

According to the lab results, in less than 30 seconds, the plasma brush uses chemical reactions to disinfect and clean out cavities for fillings. In addition to the bacteria-killing properties, the "cool flame" from the plasma brush forms a better bond for cavity fillings. The chemical reactions involved with the plasma brush change the surface of the tooth to create a substantially stronger bond with the filling material than occurs without use of the device.

The effort to bring the plasma brush technology to market is backed by the National Institutes of Health Small Business Innovation Research (SBIR) program and the National Science Foundation, both of whom have contributed funding.

The university researchers who created the device believe that results from human clinical trials now under way will support efforts to secure investor funding and enable the next steps needed to place the product on the market. If the studies go well and the U.S. Food and Drug Administration clears the use, the researchers' time line suggests the plasma brush could be available to dentists as early as the end of 2013. The university researchers behind the plasma brush have formed the company Nanova to bring the technology to market.

"There have been no side effects reported during the lab trials, and we expect the human trials to help us im-

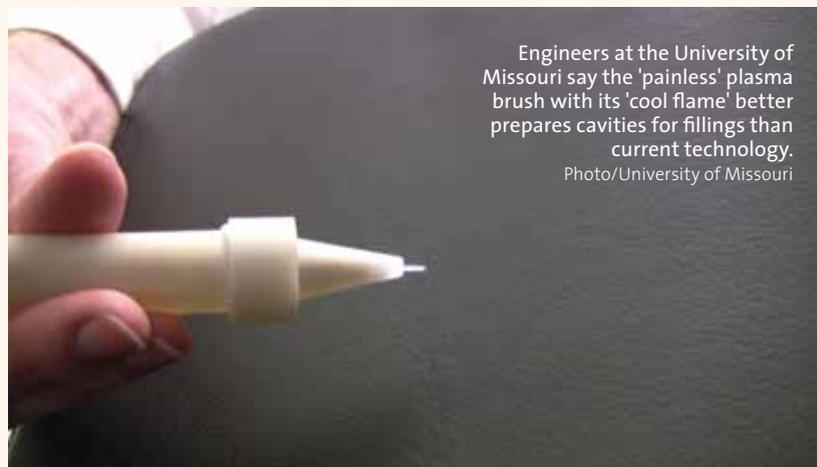
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demonstrates leadership, outstanding character and exemplary academic performance. The scholarship just awarded money to its first recipient, David Moghadam.

"We selected our criteria based on what we learned from Dr. Cinotti," said Echo, class vice president. "It is because I hold Dr. Cinotti in such high regard that I decided to help establish this scholarship in his name."

Ranucci, class treasurer, agreed. "Not only was Dr. Cinotti my Little League baseball coach, but as I grew up he turned out to be a major guiding force in my life," he said. "We all thank him for making such a wonderful difference for us."

If you would like to contribute to the William R. Cinotti Endowed Scholarship, or learn how to establish a scholarship, contact Andrea West, New Jersey Dental School director of development, at (973) 972-1039 or at [westan@umdj.edu](mailto:westan@umdj.edu).



Engineers at the University of Missouri say the 'painless' plasma brush with its 'cool flame' better prepares cavities for fillings than current technology.

Photo/University of Missouri

prove the prototype," said Qingsong Yu, associate professor of mechanical and aerospace engineering at the University of Missouri, Columbia. The University of Missouri, where much of the initial research was conducted, holds a co-patent for the plasma brush with Nanova. The university has a policy of sharing patents with its researchers and supporting efforts that turn such research into viable businesses.

The researchers said that more than 200 million tooth restorations are performed every year in the United States at an estimated cost of \$50 billion to patients and insurers.

The team's statistics also indicate that replacement fillings comprise 75 percent of a dentist's work. "The plasma brush would help reduce those costs," said Hao Li, associate professor of mechanical and aerospace engineering in the University of Missouri College of Engineering. "In

addition, a tooth can only support two or three restorations before it must be pulled. Our studies indicate that fillings are 60 percent stronger with the plasma brush, which would increase the filling lifespan. This would be a big benefit to the patient, as well as dentists and insurance companies."

Li, along with Yu and Meng Chen, formed Nanova, with Chen serving as chief scientist and leading the plasma brush device development through the SBIR program. The research and development team also includes Yong Wang from the School of Dentistry at the University of Missouri, Kansas City, and Liang Hong from the School of Dentistry at the University of Tennessee, Memphis.

Human clinical trials are expected to begin in early this year at the University of Tennessee, Memphis.

(Sources: University of Missouri, Nanova)

## ADA updates its guide to creating employee manual

The American Dental Association (ADA) has updated its Practical Guide to Creating an Employee Office Manual, which assists dental practices in creating customized employee office manuals.

Written and reviewed by a team of ADA professionals, the book addresses many common employment issues and contains sample forms, checklists, policies and procedures. These documents are included in Microsoft Word format on the book's accompanying CD-ROM for quick and easy customizing for each dental practice's unique needs.

New and updated features include: updated sample job descriptions and interview questions; new sample policies on using cell phones, electronic communications and social media — on and off

the clock; new chapter on patient management; updated sections on the Health Insurance Portability and Accountability Act and Occupational Safety and Health Administration policies; new performance evaluation forms; and expanded section on natural disaster preparation.

The ADA Practical Guide to Creating an Employee Office Manual is available electronically and in hard-copy by calling (800) 947-4746 or through the ADA Catalog online at [www.adacatalog.org](http://www.adacatalog.org).

The hard-copy book with CD-ROM is \$89.95 for ADA members and \$134.95 for non-member dentists.

The guide is also available as an e-book on the Barnes and Noble Nook in its entirety or in individual chapter downloads on [www.adacatalog.org](http://www.adacatalog.org).