

FRAUD MYTHS

David Harris: Control systems aren't enough.

FRAUDES ET MYTHES

David Harris: Utiliser les systèmes de contrôle n'est pas suffisant.

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Grey market darkening

Noircissement du marché gris

Trade group calls for enforcement to curb noncompliant dental products

By Robert Selleck, Managing Editor



DIAC Executive Director Bernie Teitelbaum

Dental-product manufacturers, frustrated by a constant flow of their products being distributed outside regulated supply chains, often at cut-rate prices, are calling for stricter enforcement to address the issue. In addition to losing potential revenue, manufacturers are concerned about damaged reputations should such products be expired, counterfeit or compromised in some other manner.

In a typical grey market scenario, a dealer redirects low-priced products meant for sale in a developing-nation market and resells them to bargain hunters in the U.S. or Canada. Product pricing differentials occur across borders because of variations in exchange rates, regulatory compliance costs, distribution logistics, degree of after-the-sale support and subsidized pricing being provided in developing nations as a long-term growth strategy.

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Un groupe de l'industrie demande une action pour contrer les produits dentaires non conformes

Par Robert Selleck, Directeur de Rédaction

Les fabricants de produits dentaires, frustrés par la distribution constante de leurs produits en dehors des réseaux autorisés, demandent une régulation plus stricte pour aborder ce problème. En plus de la perte de revenus potentiels, les fabricants sont concernés pour leur réputation advenant le cas d'utilisation de produits périmés, de contrefaçon ou pour tous autres facteurs.

Le scénario typique du marché gris se dessine lorsqu'un détaillant redirige un produit à prix réduit destiné au marché de pays en voie de développement

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VOCO
THE DENTALISTS

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Beyond the potential loss of dollars and reputation faced by manufacturers, the bulk of risk in a grey-market transaction is borne by dental practices, which are unable to pursue product-dissatisfaction recourse because such purchases typically can't be traced back through the shipping, storage and manufacturing process.

The Dental Industry Association of Canada has long been involved in efforts to make dental practices aware of risks associated with buying products that may not be warrantied, traceable or authentic — or are otherwise out of compliance with medical-device licensing regulations for any number of other reasons. Now the association is ready to put more focus on the distributors.

DIAC Executive Director Bernie Teitelbaum said education and awareness efforts will continue, but he identified lack of policing, meaningful penalties and enforcement as the main reasons the "grey market" continues to thrive.

To better understand and address the challenges, the biggest manufacturers and distributors in Canada in recent years have been meeting with dental association and government officials, including representatives of the compliance and enforcement inspectorate for Health Canada, to discuss how to address the issue.

For an update on the industry's grey-market battle, Dental Tribune spoke with Teitelbaum prior to the summit.

How do grey market products threaten the industry and dental practices?

Grey market products have been diverted from the manufacturer's normal distribution channels. That's the dictionary definition of "grey market." To the extent that they have been diverted from developing-world markets, and may have passed through several hands: 1) The products may no longer satisfy Health Canada's medical-device-licensing regulations; 2) the manufacturer can no longer attest to the shipping, storage and handling conditions; and 3) the efficacy

of the products could be compromised.

Because the dental professional is responsible for everything that goes into the patient's mouth, he or she may face remakes and recalls from faulty product and disciplinary procedures for using faulty products. The manufacturers don't just lose a few dollars of price. They may actually lose a lifelong customer.

You have been involved with this issue for several years. Are you seeing progress?

It turns out that progress can be a two-edged sword.

Manufacturers are making it increasingly difficult for grey marketers by changing the packaging and branding for export sales, putting tracking codes onto the product and watching exchange rates more closely.

The Dental Industry Association of Canada (DIAC) is complementing these efforts with articles, seminars and literature to create awareness among dental practices of product that is not compli-

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pour le revendre aux chasseurs d'aubaines aux États-Unis et au Canada. Le différentiel de prix outre frontière s'explique par les variations du taux d'échange, les coûts rattachés à l'indication de conformité, la logistique de distribution, le niveau de service après-vente et les prix subventionnés pour les pays en voie de développement dans une stratégie de croissance à long terme.

En plus de la perte de réputation et de revenus potentiels envisagés par les fabricants, le gros du risque des transactions du marché gris est encouru par les cliniques dentaires qui ne pourront obtenir satisfaction en cas de litige sur la qualité des produits. Une telle transaction ne peut être retracée par les voies habituelles de livraison, d'entreposage ou de fabrication.

L'Association Canadienne de l'Industrie Dentaire est impliquée depuis longtemps dans les efforts pour informer les cliniques dentaires des risques associés à l'achat de produits qui pourraient ne pas être garantis, sans traçabilité ou même authentiques — ou qui ne sont tout simplement pas conformes pour toutes sortes de raisons, à l'approbation et à la réglementation qui régit les dispositifs médicaux. Maintenant, l'association est prête à mettre l'accent au niveau des distributeurs.

Monsieur Bernie Teitelbaum, directeur exécutif de l'ACID, mentionne que l'éducation ainsi que les efforts de sensibilisation continueront. Cependant, il a identifié que le manque de mise en force de surveillance et de pénalités significatives sont les plus grands facteurs qui permettent au "marché gris" de continuer sa progression sans être inquiété.

Pour mieux comprendre et relever les défis, les plus grands fabricants et distributeurs au Canada ont rencontré des associations dentaires ainsi que des agents du Gouvernement, incluant des représentants du bureau de l'inspection des dispositifs médicaux de Santé Canada, afin de discuter comment adresser ce problème.

Comment le marché gris menace-t-il l'industrie et les pratiques dentaires?

La définition du dictionnaire pour

l'expression marché gris, est que des produits ont été dérivés du réseau de distribution établi par le fabricant, allant jusqu'à être dérivés du marché de pays en voie de développement et ont possiblement transigés par plusieurs mains : 1) les produits peuvent ne plus répondre aux exigences d'approbation pour les dispositifs médicaux de Santé Canada, 2) le fabricant ne peut plus confirmer les conditions de transport, d'entreposage et de maintenance et 3) l'efficacité du produit peut être mise en cause.

Parce que le professionnel dentaire est imputable pour tout ce qui est utilisé dans la bouche du patient, il ou elle pourrait avoir à refaire des procédures suite à l'utilisation de produit défectueux en plus de s'exposer à des mesures disciplinaires pour avoir utilisé des produits défectueux. La possibilité pour le fabricant de perdre un client à vie est plus importante que la perte de quelques dollars sur la vente d'un produit.

Vous êtes impliqué avec cette situation depuis plusieurs années. Voyez-vous du progrès?

Il s'avère que le progrès est parfois une arme à deux tranchants. Les fabricants rendent la vie de plus en plus difficile pour les adeptes du marché gris en vérifiant les taux d'échange de plus près, en changeant les emballages et les marques, en apposant des codes sur les produits pour faciliter la traçabilité des ventes à l'exportation.

L'Association Canadienne de l'Industrie Dentaire complète ses efforts avec des articles, des séances d'informations et des brochures pour créer une sensibilisation au sein des pratiques dentaires en ce qui concerne les produits qui ne se conforment pas avec la réglementation sur les dispositifs médicaux. De plus, elle est activement impliquée avec les associations professionnelles pour les sensibiliser et pour promouvoir un climat de discussion.

Le résultat est que les promoteurs du marché gris grattent les numéros de lots et les codes de traçabilité, vendent les produits sans emballage, fabriquent leur propre emballage et de plus en plus, ils commencent à faire de la contrefaçon du produit même.

La position de Santé Canada est que les licences de produits et de distribution sont

énumérées sur son site web, donc il y a assez d'informations pour que les pratiques dentaires se protègent d'elles-mêmes. Malheureusement, ce n'est pas le cas, car il n'y a rien sur le site de Santé Canada pour aider les pratiques dentaires à reconnaître les produits non conformes. De plus, le registre d'inspection de Santé Canada pour les distributeurs non autorisés et pour les distributeurs autorisés est risible. Dans ses propres mots, Santé Canada mentionne "que son mandat est d'inspecter et de surveiller les acteurs conformes."

Quels conseils offrez-vous aux pratiques qui désirent éviter de commander ces produits?

C'est probablement une infraction à loi sur la concurrence de dire à un professionnel dentaire à quel endroit faire ses achats. Clairement, la façon la plus sécuritaire pour toujours avoir un recours au fabricant est d'effectuer vos achats chez un distributeur autorisé. Cependant, si une aubaine se présente, les cliniques dentaires devraient suivre un protocole rigoureux qui inclura :

- 1) S'assurer que le distributeur possède un établissement autorisé;
- 2) Vérifier l'emballage pour sa familiarité;
- 3) S'assurer que le numéro de lot et son contenu concordent;
- 4) Vérifier pour des numéros de codes gratuits, dates de péremption, code de traçabilité ou autres dégradations.

Si vous décelez un problème lors de la réception, la clinique devrait retourner le produit. La clinique est tout à fait seule lorsque le produit est utilisé et que son efficacité semble compromise. Les fabricants ne garantissent pas les produits vendus à l'extérieur de son réseau de ventes habituel.

Est-ce principalement un problème d'application des règles avec les commerçants du marché gris ou un défi d'éducation et de sensibilisation avec les personnes responsables des commandes dans les cliniques?

Nous sommes présentement engagés dans une campagne généralisée d'éducation et de sensibilisation, mais le vrai problème est l'application. Les produits dentaires

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DENTAL TRIBUNE

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ant with medical device regulations and is actively engaged with professional associations to promote discussion and awareness.

The result is that grey marketers are scratching out lot numbers and tracking codes, selling product outside its packaging, making their own packaging, and to an increasing degree, they are starting to counterfeit the product itself.

What advice do you have for dental practices that want to avoid these products?

It is likely a violation of the Competition Act to tell dental professionals where they must buy their product. Clearly, the safest route is to always order through an authorized dealer because you always have recourse back to the manufacturer. However, if a bargain is to be had, the dental practice should go through a rigorous control process that includes:

- 1) making sure that the dealer/distributor has an establishment license;
- 2) checking the packaging for familiarity;
- 3) making sure that the lot numbers on the package and contents match;
- 4) checking for scratched-out lot numbers, expiry dates, tracking codes and other defacements.

If there is any problem with the product when it is received, the dental practice should return it. If when the product is used, it appears that the efficacy is compromised, the dental practice is on its own. Manufacturers do not warranty product sold outside their normal distribution channel.

Is this primarily an enforcement problem with grey market dealers or an education and awareness challenge with those

handling ordering for dental practices?

We are currently engaged in an extensive education and awareness campaign, but the real problem is enforcement. Non-compliant dental product is almost exclusively imported into Canada. All Health Canada has to do is amend its establishment licensing requirements to include a proximate connection to the manufacturer as a condition for a license, and then issue a directive to the Canada Border Services Agency to stop product that is shipped to or from a company that does not have a proximate connection to the manufacturer. Presently Health Canada does not deem a proximate connection to the manufacturer as a serious requirement, even though a lack of proximate connection makes their other requirements — product complaint and recall procedures — totally and completely useless. Grey market dealers will never hear about a recall, and they have nobody to send a product complaint to.

Are you aware of a dealer being shut down or fined for selling grey market products?

No, and the penalty is only \$500. A license costs \$7,000 per annum plus the consequent costs of regulatory and quality control. This penalty is not going to stop anybody. You can get caught 14 times a year and at worst break even.

Are there additional packaging strategies that can be used to address the challenge?

We are constantly on the lookout for additional packaging strategies and awareness efforts.

Unfortunately, where there is money to be made and the enforcement of regulations is lax or absent, you can expect more creative — and probably dangerous ways — for distributors of non-compliant product to operate.

Are you seeing much counterfeit packaging and counterfeiting of the product?

It started with counterfeit packaging and poly-bagging, when manufacturers started their packaging changes, and some of the counterfeit packaging has been very sophisticated. All you need is a good quality ink jet printer. Some sellers have just gone straight to counterfeiting the product, and yes, we have not only seen it; some of it has even fooled the manufacturers.

There was one case where a counterfeiter secured some real product, lifted the lot number and expiry date, and then produced a counterfeit product with a matching package. When the reports and samples came in to the manufacturer that the product didn't work, that manufacturer was preparing to stop its own manufacturing line — until somebody decided to test the product.

Is it possible to use packaging strategies that inhibit counterfeiting similar to currency printing, or is that just too costly?

Some manufacturers are going as far as producing holograms for their packaging, but with so many products, we cannot reasonably expect that dental practices will know what to look for. Education and awareness is a one-by-one proposition. There are more than 18,000 practicing dentists in Canada, plus all the dental assistants, receptionists and office managers involved in the ordering. It is an enormous task.

Is this a bigger problem in Canada than in the U.S. and elsewhere?

Canada, and particularly Ontario, are the centres for grey market product in North America because of giant holes in the regulations and their enforcement. Counterfeiting is more prevalent abroad

because of market sizes; but that product is also making its way into Canada with all the other non-compliant product.

What's the primary intent behind the "Grey Market Summits" the DIAC is hosting? What would you like to see come out of these meetings?

It's really a "Non-Compliant Product Summit," but that name doesn't have much pizzazz. We expect to share newer and more sophisticated packaging and transportation mechanisms to prevent product from being diverted from developing-world markets, and to make internal and external packaging more tamper proof.

We also hope to come up with more effective education and awareness programs for dental practices.

BERNIE TEITELBAUM has more than 35 years of experience in the dental industry in a variety of executive and management functions ranging from finance and operations to sales and marketing. For the past 13 years he has served as executive director of the Dental Industry Association of Canada (DIAC), responsible for moving the association's programs forward from conception to completion. He is also the association's spokesperson and watchdog on market ethics. After participating in a panel discussion on the grey market at the 2008 Toronto Association of Dentistry Winter Clinic, he has conducted grey market clinics at the 2009 Pacific Dental Conference, the 2010 Journées dentaires internationales du Québec and the 2011 Ontario Dental Association Annual Spring Meeting. He has written several articles on the grey market in industry publications. Before DIAC, Teitelbaum was director of sales and marketing for the Dentsply division of Dentsply Canada. He received the Toronto Academy of Dentistry Industry Service Award in 2010. He can be reached by phone at (905) 417-7462 or email at bernie@diac.ca.

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non conformes sont importés presque exclusivement au Canada. Tout ce que Santé Canada a besoin de faire est d'amender ses critères pour sa concession de licences aux établissements pour que ces derniers aient un lien de proximité avec le fabricant pour l'obtention de ladite licence. Ensuite, d'émettre une directive à l'Agence des Services Frontaliers du Canada pour arrêter tous les envois en provenance ou vers une entreprise qui ne possède pas de lien de proximité avec le fabricant. Présentement, Santé Canada ne croit pas qu'un lien de proximité avec le fabricant est un critère important pour l'obtention d'une licence, et ce même si ce manque de proximité avec le fabricant rend ses autres procédures, telles que le rappel de produits ou les plaintes reliées au produit, totalement et complètement inutiles. Les commerçants n'entendent jamais parler de rappel et ils ne peuvent envoyer une plainte sur les produits à qui que ce soit.

Êtes-vous au courant d'un distributeur sous amende ou encore fermé pour avoir vendu des produits de marché gris?

Non, et la pénalité est de 500 \$ seulement. Le prix d'une licence est de 7 000 \$ par année en plus des frais de réglementation et de contrôle de qualité. Cette amende n'arrêtera personne. Vous pourriez vous faire prendre 14 fois par année pour le même prix!

Connaissez-vous d'autres stratégies d'emballage pour contrer cette pratique?

Nous sommes toujours à l'affût de stratégies d'emballage supplémentaires et des efforts de sensibilisation. Malheureusement, lorsqu'il y a de l'argent à faire et un peu de laisser-aller dans l'application des règles ou l'absence de réglementation, vous devez vous attendre à plus de créativité et possiblement à des moyens dangereux dans la façon d'opérer des commerçants de produits non conformes.

Voyez-vous beaucoup de contrefaçon d'emballage et/ou même de produits?

Le tout a débuté avec des emballages contrefaits et des Sac-Poly lorsque les fabricants ont commencé à changer les emballages. Certains de ces emballages contrefaits ont été vraiment sophistiqués. Tout ce dont vous avez besoin, c'est d'une bonne imprimante à jet d'encre. Certains vendeurs s'adonnent directement à la contrefaçon du produit, et oui, non seulement, l'avons-nous vu, mais certaines de ces contrefaçons ont trompé les fabricants.

Il y a eu un cas où un faussaire se procura le vrai produit, enleva le numéro de lot et la date de péremption pour ensuite produire une contrefaçon avec un emballage concordant. Lorsque les échantillons arrivèrent chez le fabricant avec les rapports que le produit était défectueux, ce dernier se préparait à arrêter sa propre ligne de fabrication jusqu'à ce que quelqu'un décide de tester le produit.

Est-il possible d'élaborer des stratégies pour l'emballage pour contrer les faussaires au même titre que les billets de banque, ou est-ce trop dispendieux?

Certains fabricants vont jusqu'à apposer des hologrammes pour leur emballage, mais avec autant de produits, on ne peut s'attendre à ce que les pratiques dentaires sachent reconnaître toutes les indications. L'éducation et la sensibilisation sont donc du cas par cas. C'est un travail énorme, car il y a plus de 18 000 dentistes au Canada en plus des assistants dentaires, les réceptionnistes et des gestionnaires de clinique qui sont impliqués dans le processus des commandes.

Le problème est-il plus grand au Canada comparativement aux États-Unis ou ailleurs?

À cause des lacunes énormes dans la réglementation et son application, le Canada et particulièrement l'Ontario, est l'épicentre pour le commerce des produits du marché gris en Amérique du Nord. La contrefaçon est plus présente outremer due au volume des marchés. Cependant, ces produits se retrouvent aussi ici au même titre que les autres produits non conformes.

Quel est l'intérêt prioritaire du "Sommet sur le Marché Gris" qui sera tenu par l'ACID? Que désirez-vous accomplir?

C'est vraiment un "Sommet sur la Non-Conformité des Produits" mais ce nom ne soulève pas les passions. Nous prévoyons

échanger sur de nouveaux emballages plus sophistiqués et les mécanismes de transport pour prévenir le détournement de produits destinés aux marchés des pays en développement, en plus de rendre les emballages inviolables. Nous désirons aussi trouver des moyens plus efficaces pour les programmes d'éducation et de sensibilisation dans les cliniques dentaires.

Fort d'une expérience de plus de 35 années dans l'industrie dentaire, **M BERNIE TEITELBAUM** a occupé différents postes au niveau de la direction et de la gestion dans le domaine financier, des opérations, de la vente et du marketing. Depuis les 13 dernières années, il occupe le poste de directeur administratif pour l'Association Canadienne de l'Industrie Dentaire, il est responsable de la réalisation des projets de l'association de leur conception à leur aboutissement. Il est aussi le porte-parole et le surveillant de l'association en matière d'éthique du marché. Après avoir participé à des discussions en groupe au sujet du marché gris lors de La Clinique d'Hiver de l'Association de Dentisterie de Toronto en 2008, il a dirigé des rencontres sur le marché gris lors de La Conférence annuelle du Pacifique au printemps 2009, les Journées dentaires internationales du Québec en 2010 et la réunion annuelle du printemps de l'Association Dentaire de l'Ontario en 2011. Il est aussi auteur de plusieurs articles dans des publications reliées à l'industrie. Avant de se joindre à l'ACID, monsieur Teitelbaum était directeur des ventes et du marketing pour la division Dentsply de Dentsply Canada. Il a reçu le prix du Service à l'Industrie de l'Académie de l'Industrie Dentaire en 2010. Vous pouvez le contacter au (905) 417-7462 ou à bernie@diac.ca.

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Don't believe all you read about embezzlement

By David Harris

A recent Google search for dental embezzlement articles located approximately 30 articles, many written by some of the "stars" of dental consulting.

Most followed a common theme; they offer tips for fraud prevention that include control procedures, each designed to block a specific fraud technique.

While I agree that certain controls and techniques advocated by those authors are good ideas for reasons unrelated to

fraud, I categorically disagree with the suggestion that more or different controls will prevent fraud.

My attack on this conventional wisdom deserves explanation. While I am sure the authors had good intentions (and, by raising dentists' awareness about fraud clearly have performed a valuable service), I also think most have been caught by something called the Dunning-Kruger Effect, which happens when people who understand the basic elements of an issue become convinced

they have a mastery of that issue. Many proponents of the "more controls prevent fraud" principle are either generalist consultants who advise on many areas, or dentists who are writing about their own (necessarily limited) fraud experience.

Fraud theorists have developed the "fraud triangle" that suggests three ingredients are required for fraud to happen: "pressure" (meaning motive), "opportunity" and "rationalization." Most pundits have correctly recognized the



DAVID HARRIS has had the pleasure of hearing many jail-cell doors slam shut on thieves he has caught. He is president of Prosperident, the only company in North America specializing in the detec-

tion and investigation of embezzlements committed against dentists. He is a member of the Academy of Dental Management Consultants and has been called the "The Dental Fraud Guru." Learn more by visiting www.prosperident.com, or contact Prosperident directly at fraud@prosperident.com, which is monitored both during and after business hours.

impossibility of controlling people's motivation or preventing rationalization, and therefore conclude that eliminating opportunity is how to prevent fraud. I agree with this analysis on a theoretical level; however, based on my own experience I conclude that many of the writers haven't considered that while their suggestions cause the removal of some opportunity, for this approach to succeed, all opportunity must be eliminated.

My company investigates embezzlement against dentists every day. Involvement with hundreds of embezzlements grants us a perspective that is impossible for the generalists and dabblers to acquire — we are given the chance on many occasions to watch how thieves behave.

The people who steal from dentists share common characteristics — superficially they are usually long-service employees, exude efficiency and are liked by peers. Looking deeper, we see both a level of intelligence beyond what is required for their position and also a specialized intellect, which I would label "criminal intelligence" — the ability to perceive systems and rules, and to tailor behavior to work within (or around) the rules. Also, embezzlers are driven by powerful motivation, summarized as "need" or "greed." This combination of motivation plus "criminal intelligence" permits embezzlers to triumph over virtually any control system you might implement.

An uncomplicated solo practice has hundreds of possible fraud pathways. Considering each individually, you might be tempted to implement a control that would thwart that specific fraud.

For example, the dentist personally making all bank deposits — a procedure advocated in many articles — blocks a specific fraud technique (someone helping themselves to cash or checks intended for deposit).

However, making four bank deposits weekly takes considerable time for which the dentist should have better use. Second, this fraud is one rarely seen in practice (presumably because it leaves an obvious discrepancy when bank deposits don't match daysheets). Most importantly, this control procedure is visible to the thief, who, driven by the powerful forces I mentioned, will not simply surrender. Instead, they will develop an alternative way to steal that will circumvent the dentist's control efforts.

There is probably a control that would defeat any alternative fraud method selected, but this will simply prompt further adaptation. Since every control costs

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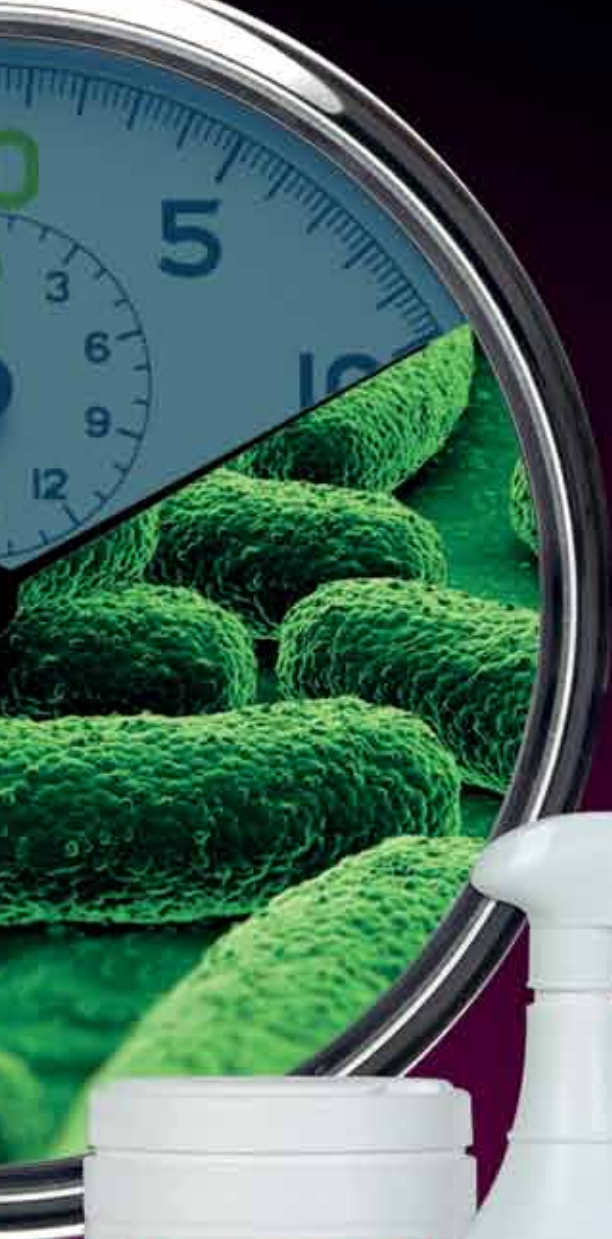
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► See EMBEZZLEMENT, Page 8



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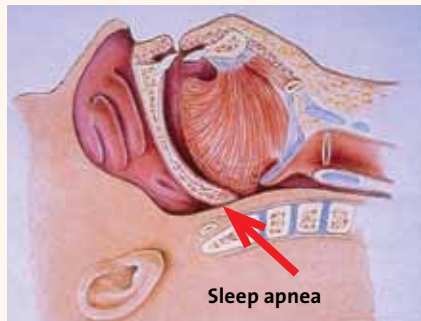
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Snoring and sleep apnea

Le ronflement et l'apnée du sommeil



• Fig. 1: This is what happens to those who suffer from sleep apnea: The tongue completely blocks the airway. Photo/Provided by Dr. Rondeau • Fig. 1: Voici ce qui arrive à ceux qui souffrent d'apnée du sommeil : la langue bloque complètement les voies respiratoires. Photos/Gracieuseté de Dr Rondeau

Part 1: Sufferers turning to oral appliances as alternative to masks

By Brock Rondeau, DDS, IBO, DABCP

It has been estimated that approximately 90 million people in North America suffer from sleep disorders including insomnia, snoring and sleep apnea.

Snoring is extremely common in our society, as it has been estimated that 60 percent of men snore and 40 percent of women over age 50 snore. Snoring occurs when there is a partial obstruction of the airway that causes the palatal tissues to vibrate.

Snoring is a serious social problem for

the bed partner and adversely affects many relationships. I treat many patients where snoring is a significant negative factor in their lives.

Some studies report that the bed partner's sleep is seriously affected by as much as one hour per night, which can have a negative affect on the partner's health as well, due to the lack of adequate sleep (this is similar to the negative health issues associated with secondhand smoke).

USA Today reported that 27 percent of

► See APNEA, Page 10

BROCK RONDEAU, DDS, IBO, DABCP, is one of North America's most sought after clinicians and lectures more than 100 days per year. He is a master senior certified instructor for the International Association for Orthodontics and its past president. More than 19,000 dentists have attended his courses and study clubs in the United States, Canada, China, Australia, England and Poland. He has a busy practice limited to the treatment of patients with orthodontic, snoring and sleep apnea and TMJ problems. Rondeau is a diplomate of the International Board of Orthodontics and a diplomate of the American Academy of Craniofacial Pain. For more information about his seminars and to contact him, please visit www.rondeauseminars.com.



BROCK RONDEAU, DDS, IBO, DABCP, est un des cliniciens les plus recherchés en Amérique du Nord, il donne des conférences plus de 100 jours par année. Il est un maître instructeur senior pour l'Association Internationale pour l'Orthodontie et est un de ces anciens présidents. Plus de 19 000 dentistes ont pris part à ses cours et ses groupes d'étude aux États-Unis, au Canada, en Chine, en Australie, en Angleterre et en Pologne. Il possède une pratique bien occupée qui se limite aux traitements de patients en orthodontie, ronflement et apnée du sommeil ainsi que de problèmes d'ATM. Rondeau est diplômé du Bureau International d'Orthodontie et est aussi diplômé de l'Académie Américaine pour la Douleur Cranio-faciale. For more information about his seminars and to contact him, please visit www.rondeauseminars.com.

Partie 1: Plusieurs personnes affligées se tournent vers les dispositifs buccaux comme alternative aux masques

Par Brock Rondeau, DDS, IBO, DABCP

Il est estimé qu'approximativement 90 millions de personnes en Amérique du Nord souffrent de désordre du sommeil incluant l'insomnie, le ronflement et l'apnée du sommeil.

Le ronflement est vraiment répandu dans notre société, il est estimé que 60 pour cent des hommes et 40 pour cent des femmes de plus de 50 ans ronflent. Le ronflement est occasionné par une obstruction partielle des voies respiratoires qui causent une vibration des tissus palatins.

Le ronflement est un sérieux problème

pour les partenaires au lit et affecte plusieurs relations de façon négative. Je traite plusieurs patients pour qui le ronflement est vraiment un facteur négatif dans leur vie.

USA Today a rapporté que 27 pour cent des couples âgés de plus de 40 ans couchent dans des chambres séparées. Je crois qu'il y a une corrélation directe entre ce fait et l'incidence du ronflement. Comme l'incidence de l'obésité continue d'augmenter dans notre société, ces chiffres vont continuer d'augmenter.

► Voir L'APNÉE, Page 10

► EMBEZZLEMENT, Page 6

time, money or productivity, to implement procedures to block every known fraud modality would grind every dental office to a halt.

I confess that, for most of my 20-year plus investigative career, I, too, believed in controls. My epiphany happened about five years ago when reviewing an investigation with one of my senior investigators. He had examined several years of transactions when he noticed something interesting: There was a point when the dentist (not realizing at the time that he was being embezzled) made some procedure changes in the office, including a new requirement that the dentist personally authorize all write-offs. This change eliminated the thief's favorite method of stealing: writing off balances she had collected and pocketed.

What became clear to us was that, when the dentist decided that he needed to control write-offs, the embezzler varied her scheme and, within days, was happily stealing again. Observing this response to the dentist's actions, I realized the futility of control systems to prevent

fraud. Subsequently, we have seen this pattern repeated frequently — a dentist, either with concerns about fraud or simply unhappy with some aspect of their practice, makes some change that impinges on the fraud methodology employed, which is followed by a quick adaptation by the thief.

There are other pieces of evidence supporting the uselessness of controls in prevention. Published statistics suggest that over half of dentists will be fraud victims in their careers. Surely, with so much information about control systems available to dentists, if those systems worked, the incidence of embezzlement should be much lower. I should also mention that the embezzlement probability has remained fairly constant over time, notwithstanding ongoing improvements in the security features in practice management software.

Also, the American Dental Association performed an extensive embezzlement survey in 2007. One question asked was how embezzlement was discovered. Less than 20 percent of fraud was uncovered by what I consider to be planned operation of the dentist's control system

(including discovery by the dentist's accountants). More than 80 percent was discovered by accidental means, such as employees being fired for other reasons and their replacements finding fraud, or from patient complaints about billing irregularities, pointing again to the uselessness of fraud controls.

Please don't misunderstand — I'm not suggesting that controls are inherently bad, or that your office should abandon existing controls; many of which serve other important purposes. For example, checking your daysheet is worthwhile because it catches (potentially expensive) clerical errors. It probably won't find fraud because the thief will be aware of your attention to daysheets, and will employ tactics that bypass your daysheet.

So I've presented considerable evidence to show that controls specifically targeting fraud (without ancillary benefits) waste resources. At this point I expect you want to know how I recommend dealing with the fraud epidemic afflicting dentists.

The solution is remarkably simple. Even with the plethora of fraud opportunities, fortunately the behavior of thieves is in-

credibly consistent (and I should know, because I have observed many thieves). There are behavioral manifestations of stealing that are virtually universal, readily observable and difficult to hide. Dentists who understand how the behavior of thieves presents, and who can periodically consider employees in this light, have an excellent chance of uncovering frauds early.

For example, thieves want to implement their malevolent transactions when alone in the office, so they often frequent the office outside work hours. They also unreasonably resist changes in dental software, banking arrangements or involvement of outside consultants.

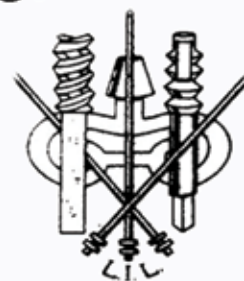
We have developed a questionnaire designed to assist dentists in identifying telltale behaviors of embezzlers. It can be requested by sending an email to me at fraudnews@prosperident.com.

Monitoring employee behavior is the easiest, least expensive and most effective means of protecting yourself against embezzlement, and offers far more return on investment than futile anti-fraud controls, and something every practice owner should do.

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