SPECIAL GNYDM EDITION

DENTAL TRIBUNE

The World's Dental Newspaper · U.S. Edition

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Athletic mouthguards
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HIPAA rules
Dentists are required to comply with these rules.
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'Our ultimate goal: to improve lives'

By Robin Goodman, Group Editor

You and I met at the California Dental Association convention in San Francisco at your Mobile CT Imaging van. What drew you to get involved with that business endeavor?

About two years ago, three colleagues and I saw the growing influence of cone-beam CT technology on dentistry. We felt that it would someday soon become the standard of care for implant placement and pathology detection, and eventually

→DT page 2A

Dr. Eric Yabu

The Greater N.Y. Dental Meeting

A live dentistry presentation during last year's Greater N.Y. Dental Meeting. Get the full story on the Live Dentistry Arena and what to see and do in NYC.

→Live Demos, page 15A

Tankersley is new president of ADA

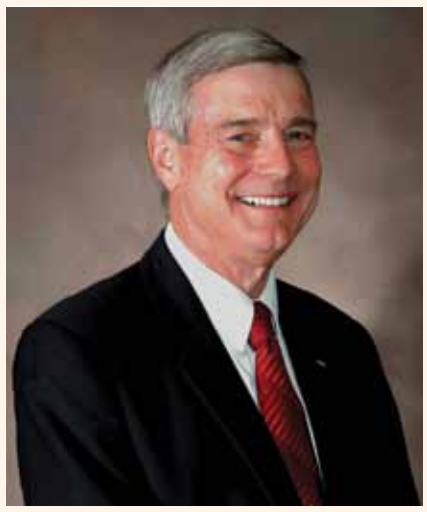
Ronald L. Tankersley, DDS, who practices oral and maxillofacial surgery in Newport News, Williamsburg and Hampton, Va., was installed as president of the American Dental Association (ADA) and will lead the 157,000-member organization's efforts to protect and improve the public's oral health and promote advances in dentistry.

Tankersley's installation took place during the ADA's recent 150th Annual Session in Honolulu. He previously served as ADA president-elect.

Tankersley served a four-year term as a member of the ADA Board of Trustees representing the Sixteenth District, which includes North Carolina, South Carolina and Virginia. As a trustee, Tankersley served as board liaison to the Dental Economics Advisory Group, the Committee on the New Dentist, the Council on Access, Prevention & Interprofessional Relations and the Council on Ethics, Bylaws & Judicial Affairs.

Tankersley's previous responsibilities with the ADA include serving as chair of the Council on Dental Benefits, the Strategic Planning Committee, the Advisory Committee on the Code, the Diagnostic Coding Committee, the Standing Committee for Diversity and the Dental Content Committee.

In addition, Tankersley participated on the ADA's Future of Healthcare/Universal Coverage Taskforce.



Dr. Ronald L. Tankersley

Tankersley is a former president of the Virginia Dental Association, Virginia Society of Oral and Maxillofacial Surgeons and Southeastern Society of Oral & Maxillofacial Surgeons.

He earned his dental degree from the Medical College of Virginia School of Dentistry, where he also completed his residency in oral and maxillofacial surgery.

Tankersley is a fellow of the American College of Dentists, the International Colleges of Dentists and the Pierre Fauchard Academy, an international honorary organization for dentists.

Tankersley and his wife, Gladys, reside in Newport News and are the parents of two children, Kenneth and Christine. DT

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‘I went into dentistry not because I like teeth, but because I like people’

← DT page 1A

even ortho treatment planning and endo diagnosis.

We thought the technology was amazing. However, we saw that many dentists and their patients don’t have access to CBCT because the scanners are costly and radiology labs are often far away.

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How has the service been received?
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And because the dentists know that patients will be more accepting of a referral that doesn’t involve driving to a remote lab, dentists tend to use CBCT more.

Are you a general dentist? How long have you been practicing?
Yes, I am a general dentist and have been practicing for 16 years after graduating from U.C. San Francisco in ’93. My wife, Geraldine Lim, and I share a practice in Oakland, California where we’ve been since ’96.

Are there any aspects of dentistry that you particularly enjoy?
I really enjoy keeping up on the latest technology that dentistry has to offer, including lasers. I have owned a Waterlase for years and several years ago implemented a Periolase into my practice. I think a Diagnodent is indispensable.

Last year, our practice went paperless and even got certified as Oakland’s first green dental practice. In addition to ensuring that my patients receive the best treatment available, it keeps the practice of dentistry interesting for my staff and me.

I understand that you are an assistant clinical professor at U.C. San Francisco, what do you teach?
Three years ago, I introduced an elective course on sports dentistry and trauma management.

The goal of the course was to give dental students, usually third and fourth year students, some experience in sports medicine by involving them in the care of student-athletes at U.C. Berkeley.

These students help conduct preparticipation exams, take impressions for mouthguards and fabricate and deliver mouthguards.

I think it offers a fun and interesting way for the students to reinforce what they have already learned about intraoral exams, impression-taking techniques and even occlusal concepts.

For the university, it’s a great way to make sure that their hundreds of athletes are monitored and treated well.

So what is your role at U.C. Berkeley?
I am one of the team dentists. In addition to exams and mouthguards, I make myself available for dental emergencies and routine care for the student-athletes.

Have you ever had to treat a player during a game?
I’ve seen and addressed many oral injuries after games, including stitching up a football player’s lip in the locker room, but I have only been called to treat a player during a game once. In that case, I had to numb up a football player’s tooth at halftime so he could make it through the second half.

Is sports dentistry a major part of your practice?
While I do see my share of student-athletes as patients, I wouldn’t consider sports dentistry as a big part of my practice. I view it more as a way for me to involve myself in the community.

I have made custom mouthguards for athletes ranging from kindergarten soccer to the NFL. I know many sports injuries are preventable with a custom mouthguard, and I would say that it is a mission of mine to spread this notion.

Any final thoughts or words of advice you’d care to share with our readers?
I think it is important for us as dentists to always stay mindful of our ultimate goal: to improve lives. In the dental office, this means our patients and our staff.

While the practice of dentistry can be stressful, we are very fortunate to have the opportunity to touch many lives.

Last month, a patient of mine came in for a crown prep. I walked into the room and asked, “So, how have you been?” He said, “Not well. To tell you the truth, I’m struggling just to get by.” I asked him if he wanted to talk about it. He told me that three months ago his adult son passed away.

His appointment was for an hour and a half, and we spent almost all of it talking. He was sobbing, and I was tearing up trying to console him. He was in so much pain that it hurt me. At the end of the appointment, we hugged and all I could say was, “I’m so sorry. Stay strong.” He thanked me for listening.

It was one of the most rewarding appointments of my career and a strong reminder of why I went into dentistry — not because I like teeth, but because I like people. DT

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Protecting yourself from employee theft, fraud and embezzlement (part 2)

By Eugene W. Heller, DDS

As a practice owner, a dentist will face a multitude of business-related tasks, issues and challenges. The rewards far exceed the drawbacks, but there are challenges.

One of the challenges may be employee theft. Estimates of the number of dentists who will experience theft at least once during their dental career range from 35–50 percent.

Estimates in dollar loss range from $100 to $500,000 plus. Loss due to employee dishonesty may take the form of theft, fraud or embezzlement.

With certain minimal protective measures, the majority of this theft is preventable. The key is to understand where the potential exists for theft to occur and to implement strategies to prevent the loss.

Other preventative areas

Each office should use a time clock, and the dentist must initial manual entries. Petty cash should be counted and balanced daily. The amount of receipts plus cash on hand should equal the same balance every day.

The outside of the envelope containing the petty cash should be used to monitor the daily balance.

Each day, the date, the receipt total, the cash total and the sum of receipts and cash should be listed along with the initials of the person reconciling the petty cash.

When the age of computerization came to dentistry, one of the selling points was that computers would make it more difficult to embezzle. Nothing could be further from the truth.

Whether computer-related, computer-enabled or computer-camouflaged, the use of computers has made embezzlement easier than ever unless the proper safeguards are instituted.

Preventing theft by computer requires a thorough understanding by the dentist of the security features built into the office's software. This information must be carefully reviewed with the software vendor's support team to ascertain that access to various features of the system is correctly restricted.

Computer reports are designed to help a practice avoid theft problems, but that means someone has to read them.

No system should allow the deletion or erasing of accounts or charges by staff or allow deletion/disabling of the entire system.

The statement generator should never be turned off. Any patient complaints relative to payments and balances must be carefully investigated.

Computer reports are designed to assist in avoiding theft problems. But to work, someone (i.e., the dentist) must review them. These will only take a few minutes to review, but this must be done.

Adjustment, refund and write-off reports should be read by the dentist daily. The dentist should scan posting reports daily. The dentist can quickly spot incorrect charges posted for procedures he/she has just performed.

The accounts receivable (A/R) aging report should be checked monthly and discussed monthly with the financial coordinator. The financial coordinator should be prepared to respond to each account over 90 days old with why, what has been done and when payment is expected.

In addition to demonstrating that the dentist is monitoring things, this also greatly assists in making certain that collection procedures are being followed, thereby keeping accounts receivable under control.

Dealing with embezzlement

Dealing with embezzlement, fraud and theft involves four steps. Discovery is the first step. It is the dentist's responsibility to diligently observe what is going on in his/her office relative to the handling of money.

If theft is suspected or discovered, the next step is investigation. Before making any accusations, the dentist must make certain that the evidence supports the alleged crime.

This means reviewing entries, reports, patient account records, etc., to gather the hard evidence necessary to confront the thief.

Prosecution is the next step. This is sometimes harder for the dentist than the realization that his/her trust has been betrayed. However, it is a necessary step. If not, the theft will continue, either from you or another dentist. This means calling the police.

Reasons dentists do not prosecute

Why do some dentists elect to forgo prosecution? Topping the list is the fear of a slander suit. Avoiding this allegation is the purpose of the investigation stage.

If you have the evidence, you are not guilty of nor can you be accused of slander. Involving the police once you are certain you have become a victim will aid in protection against these false allegations.

In addition, many dentists fear to prosecute because of fear of the IRS. After all, they have unreported income. If one fails to report and prosecute the theft, the IRS takes the position that income has been fraudulently under-reported.

If one reports the loss to the authorities, the IRS views this as proof that a loss by theft has occurred and therefore the under-reported income is offset by the theft loss and no charges will be levied by the IRS.

Non-reporting of employee theft can also be the fear of blackmail. Some of the dentists suffering losses from theft are themselves involved in insurance fraud, unreported income and/or income tax evasion. They know the offending staff member is aware of this and, out of fear of retaliation, they elect to terminate the employee but not prosecute.

Recovery

The last of the four steps of dealing with employee theft is recovery. Total recovery is usually not possible.

Even if successfully prosecuted involving a judgment requiring repayment, most staff members involved in theft no longer have the money nor do they possess the ability to repay, even if spread over a lifetime.

Actual judgments issued such as $50 per month until the amount embezzled has been repaid would require 100 years of monthly payments to recover a $60,000 loss (that does not even include interest).

The best chance of partial recovery comes from the office insurance policy. Limits of $10,000 to $25,000 are common. The policy will pay the actual amount of loss or the policy limit, whichever is lower.

However, most policies require the reporting of the loss to police and prosecution if advised by the local district attorney.

Conclusion

Most theft, fraud and embezzlement is avoidable if minimal safeguards are instituted.

However, the dentist must take an active role. Dentists who blindly trust their employees are the easiest targets and may suffer the greatest losses.

Many new dentists who acquire their dental practice by purchasing an existing practice face the same problem relative to implementing safeguards as older dentists in practice for many years face.

How can you solve this dilemma? Blame it on your accountant.

Tell your staff that your accountant has recommended certain changes be made in how things are done because this represents better compliance with GAAP (generally accepted accounting principles).

In this manner, these changes will barely be questioned, except perhaps by a staff person who is guilty of theft. DT

About the author

Dr. Eugene W. Heller is a 1976 graduate of the Marquette University School of Dentistry. He has been involved in transition consulting since 1985 and left private practice in 1990 to pursue practice management and practice transition consulting on a full-time basis. He has lectured extensively to both state dental associations and numerous dental schools. Heller is presently the national director of Transition Services for Henry Schein Professional Practice Transitions. For further information, please call (800) 730-8883 or send an e-mail to *ppt@henryschein.com*.

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They stew, they fume, they leave ... What drives good employees away?

By Sally McKenzie, CMC

It's one of the most frustrating and unpredictable situations dentists face.

Everything is humming along just fine. The schedule is full. Production is solid. Collections are good, and treatment acceptance is even better. The team members have their moments, but overall appear to be functioning reasonably well.

Then, as they say, the other shoe drops.

Your long-term business employee — the one who is the expert on the computer systems, a master scheduler and overall great employee — hands in her two-weeks notice.

There's no hiding your shock and disappointment. Why is she leaving? And how is it that you did not see it coming? What happened to trigger this?

The scenario is all too common in dental practices in every major city, small town and growing metropolis. Employee turnover is nothing new — in fact, it happens about every 18 months in most dental offices. After the initial shock and feelings of betrayal subside, most dentists shrug their shoulders and resign themselves to the "good help is hard to keep" attitude.

As most of you know, it's even harder to find good help. Estimates for replacing an employee range from $20,000 to 1.5 times the team member's annual salary. In addition, when it comes to quality personnel, you're losing far more than money when they walk out the door.

As McKenzie Management consultants have seen time and again, when dentists ignore problems, the good team members silently fume and eventually leave. They see that the clinician doesn't address other employees' negative behaviors.

They become concerned, disappointed and angry. Eventually they just start looking for another job.

What's more, in most practices, there's no mechanism or process in place for employees to effectively share concerns or grievances.

Typically, most doctors or office managers mistakenly believe that if they claim the office has an "open door policy" they've done all that's necessary to encourage employees to come forward with concerns. That's not going to do it.

To keep good employees, team members need to know that if they have concerns or complaints, there are procedures in place in which they can voice their concerns and know that they will be addressed without fear of punishment.

I urge practices to implement an

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"Employee Concerns Policy." This is a defined procedure in which employees complete a form that is available to them and give it to the dentist anonymously if they choose.

Rather than saying, "We have an open door policy," the policy needs to say that the employee will be protected if he/she comes forward with a concern. There will not be any retaliation.

The dentist wants the employee to come forward so that they can discuss the issue. It may be as small a concern as how staff breaks are handled to the more serious issues, such as reporting harassment.

The most important aspect of this is that there is a section in which the employee writes down his/her concern and the dentist writes down the practice's response to the employee's concern. The employee knows that the problem will get a response, it won't just be ignored.

One of the major benefits of a process such as this is that it enables the dentist or office manager to learn much more about what's happening in the practice and among the team.

However, the greatest benefit is that both employees and the dentist genuinely appreciate the policy because it makes it much easier for the entire team to deal with problems as they arise.

Let's face it, when it comes to dealing with concerns and problems, if you're just making it up as you go along you are certainly going to face many more obstacles than if you have a policy in writing that you consistently follow.

Unfortunately, as virtually every dentist has learned, often the biggest practice problems are the walking, talking, breathing kind that you must work with day-after-day.

And that leads me to my next point: when you have problem employees, how do you deal with them? Read on.

Turning up the heat before the fire

In many practices, dentists do everything in their power to ignore problem employees as long as humanly possible. Oftentimes, the situation is not addressed until circumstances become so bad that it is affecting practice profitability.

Usually by the time it reaches this point, morale is in the cellar, employee and patient turnover has skyrocketed, and that problem employee isn't just a problem anymore. He/she is a full-blown, raging disaster that is draining the life out of the practice.

At this point, the dentist can no longer hide in the patients' mouths. So, he/she resolves to Google "progressive discipline plan" and start firing off those warning notices.

Moreover, that would be about the time that the problem employee hires an equally problematic attorney and starts laying the groundwork for one very long and expensive nightmare for the dentist and the practice.

Yes, it can and often does happen to small employers, even dentists. In the few practices that actually have employment policies, most have been pulled from some other business' manual and are typically very punitive in nature. Essentially, they put the employee on the defensive before an issue even arises.

Equally troublesome is the fact that oftentimes employees don't receive a complete policy handbook. They might get a list of do's and don'ts, but the actual policy book is kept under lock and key in the dentist's private office.

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About the author

Sally McKenzie is CEO of McKenzie Management, which provides succes proven management services to dentists nationwide.

In addition, the company offers a vast array of practice enrichment programs and team training.

McKenzie is also the editor of an e-Management newsletter and The Dentist's Network newsletter, sent complimentary to practices nationwide.

To subscribe, visit *www.mcken ziemgmt.com* and *www.thedentistsnetwork.net.* She is also the publisher of the New Dentist™ magazine, *www.thenewdentist.net.*

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