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Dentistry's Embezzlement Experts
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Year-End Embezzlement Checklist

Five checks for dental practice owners to complete before December 31

> The last weeks of the year combine the highest volume of claims, payments and adjustments with the least owner attention. None of these checks requires you to suspect anyone. Together they take an hour or two, and they cover the places where year-end theft most often hides.

☐ 1. Read the write-offs before you approve the year-end cleanup

Ask for a list of every balance being written off, by patient and amount, before anything is posted.

- Pick three to five accounts and look at the full ledger history yourself.
- Separate contractual (insurance) reductions from “courtesy” adjustments someone chose to make.
- Be wary of write-offs on accounts where the patient recently paid.

Reviewed by _____ Date _____

☐ 2. Make vacation real

Everyone who handles money should be away for a full week, with someone else genuinely doing that job — posting, deposits and statements.

- No logging in from home while away.
- Ask the person covering what looked unusual.

Coverage dates _____ Covered by _____

☐ 3. Match December deposits to collections, day by day

Compare each day-end collections report with what actually reached the bank, including card settlements and insurance EFTs.

- Get an explanation for every difference, however small.
- Watch for payments posted days after they arrived.

Days reconciled _____ Differences explained ☐

☐ 4. Review payroll before the W-2s go out

Year-end bonuses, extra hours and holiday pay make the payroll register noisy.

- Confirm every name on the register works for you.
- Confirm every pay rate, bonus and overtime figure is one you approved.

Register reviewed ☐ Rates confirmed ☐

☐ 5. Find out which accounts are not getting statements

Most practice software lets a user stop statements for individual patients. A patient who never receives a statement never calls to ask why a payment is missing.

- Ask for the list of accounts with statements suppressed, and who set each one.
- Ask for a reason for each.

List obtained ☐ Reasons reviewed ☐

Found something you cannot explain? Do not confront anyone — a premature conversation is the fastest way to lose the evidence. Book a free, confidential conversation with a senior member of our team at **www.prosperident.com/meetwithdavid**, call **888-398-2327**, or email david@prosperident.com.

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