Embezzlement: No Longer Easy Targets
A Peer-Reviewed Publication

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This course has been made possible through an unrestricted educational grant from Patterson EagleSoft.
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This course was written for dentists, dental hygienists, and assistants.
**Educational Objectives**

Upon completion of this course, the clinician will be able to do the following:

1. Understand what fraud is as the first step to preventing and combating its occurrence in the dental office.

2. Understand prevention methods beginning with establishing a high standard of ethics in the office, proving yourself a key example, and checking your staff’s records at each initial hiring.

3. Minimize your risk of fraud by restricting editing power to the employer, monitoring time cards, reconciling monthly your check register to your bank statement, and keeping in touch with patients.

4. Act at once upon suspecting or finding embezzlement, and follow protocol to conclude the crime, instead of responding with a first inclination to fire an employee.

**Abstract**

One of the most dangerous risks a small business faces is being the target of fraud or embezzlement. Over one-third of all dental practices have experienced fraud at least once, but distressingly, few dentists are properly trained or equipped to prevent it. In a small business, fraud comes in many varieties, including skimming, lapping, payroll fraud, and out-and-out larceny, among others. Each has its own modus operandi and telltale signs, but there are broader measures a dentist can take to safeguard his own practice. These range from prehiring screening techniques to using secure accounting software and even retaining a private investigator. If the dentist is married, the spouse can also play a valuable role when it comes to fraud prevention. In the event that an embezzler is found within the dentist’s staff, proper steps need to be taken in order to ensure that any legal action taken is as effective as possible. Despite the large number of dentists who have been or are victims of embezzlement, they don’t have to be easy targets.

**Introduction**

**Scene 1:** The office manager was meticulous in ensuring that the collection totals from the practice management system equaled the private checks, the insurance checks, the credit card charges, and the cash. The next step was to take all of the checks to the bank and put the cash in the top drawer of the doctor’s desk.

**Scene 2:** The office manager had been a part of the dental team for almost a year. Production was strong, morale was good, and collection ratios were high. Why did it seem lately as if there wasn’t enough money to pay the bills?

Does any of this sound familiar? If so, you are well on the road to becoming a victim of fraud or embezzlement, “one of the biggest pitfalls in dentistry.” According to Barbara Freet, president of Human Resource Advisors in Lafayette, California, “Dentists go into practice to be dentists and tend to overlook the business side. They over trust and often think that their staff couldn’t be robbing them. That’s not being realistic.”

**The Experience of Embezzlement**

**The Facts:**

- 35% of dental offices have been victims
- 17% of dental offices have been a victim more than once

**What Is Fraud?**

Fraud is not new. According to an Auditors Inc. survey of approximately 1,000 certified public accountants, as many as 40 percent of small businesses are embezzlement victims, but only 2 percent report the crime. In order to prevent and combat fraud, it is important to first understand what it is. The ADA manual brief titled “Protecting Your Dental Office from Fraud & Embezzlement” defines embezzlement as “the intentional and fraudulent taking of another person’s property by one who has been entrusted with the property for his/her or another’s own use.” What differentiates fraud from ordinary theft is that the guilty party is being entrusted with something, such as a dental office assistant who orders supplies, an office manager who prepares the bank deposit, or other personnel who are given tasks and responsibilities. While these stewardships are normal and most employees are diligent in their duties, real harm is wrought by the few who abuse their employers’ trust. One survey found that 35 percent of dental offices have been embezzled once, and 17 percent have been victims twice or more.

There are various types of fraud that can occur in a practice. Because most small-business owners have few staff, there is generally a lack of segregation of duties. Small businesses rarely have the internal checks and controls that permit in-house discovery. Size prevents these firms from having the number of employees needed for the best embezzlement protection: dividing accounting work among several workers. The median loss at these small companies is $98,000, enough to threaten the viability of many small firms.

Most dentists have no formal training in white-collar crime. They’re much more comfortable dealing with treatment plans, HIPAA, infection control, or high-tech operatory issues than with accounting practices. But there are several common practices that open the door to fraud and the floodgates to embezzlement. Following are some scenarios that could undermine any dentist’s most dedicated efforts to build a successful practice.

The most glaring and easily recognizable form of fraud is larceny. It occurs when an employee steals cash, often from the daily deposit or from the petty-cash drawer.

Another type of fraud that is not as easy to immediately recognize takes the form of “billing errors.” An employee could take a payment from a patient, change the billing address in the computer so that the bill goes to himself, and pocket the payment. The patient remains unaware they have not received payment credit because he is not receiving the bill, and the dentist does not know of the theft because it appears as though the patient is not paying his bill. Alternatively, an employee could send out an insurance claim with a
procedure that has never been executed, then receive the insurance payment and cash the check. Waiving a select group of patients their copayment or deductible does not increase the income to the employee, but it reduces the income of the practice. The last type of billing fraud occurs after a patient receives work and the insurance is submitted. Following the claim’s return, the employee can delete the insurance claim and the treatment from the practice management software. The employee then endorses the check and cashes it himself.

A more complicated fraudulent method is called skimming. This occurs when an employee pretends to post a payment but in actuality posts an adjustment. The patient account balance is correct, the daily deposit balances, and the embezzler pockets the money. One variation of skimming is called lapping, where the guilty party takes a payment and pockets the money. Then he collects another payment of the same amount and posts that to the first account. This robbing-Peter-to-pay-Paul continues and escalates. The employee probably keeps a running record to show whose accounts are short. This perpetrator is very detailed and controlled, and appears dedicated to the job.

Payroll is a great area for fraud. Every dentist should look closely at the checks he is signing. Are you paying a ghost employee, or is one employee receiving two checks per pay period? Do you look at the gross amount of the check to see if the wage or salary is correct? When doing payroll, it is easy for an dishonest employee to increase the gross, increase the federal or state withholding, have the net amount be correct, and wait for a nice fat tax refund.

Embezzlement is also an opportunity for an employee who deals with supplies. Using accounting software, it can be simple to set up a company, print an invoice, submit it for payment, and then cash the check without ever delivering the goods. Ordering too much product, returning the excess, and pocketing the refund is also a means for exploiting this responsibility. Another scenario would involve ordering products from a local office supply store and reinvoicing it with a 10 percent increase. The employee has the practice pay the marked-up bill, keeping the difference for himself, and then pays the office supply store.

These various methods of embezzlement might seem complicated, but to the perpetrator, they are a way of life. Some embezzle because they are having personal financial problems and see no other way out; others do it just because they can or because they see their employer do it. The majority of white-collar criminals see their actions as temporary and intend to pay the company back. Most of us cannot imagine how someone could dream up complex schemes to commit fraud. According to a 2004 study conducted by the Association of Certified Fraud Examiners, almost one-quarter of all fraudulent activities in small businesses are caught by accident, while 39 percent are discovered by a tip from another employee. Dentists need to be aware of employees who live beyond their means, are overly protective of day sheets or computer records, refuse to take vacation, or are the first to work and the last to leave.

Start at the Top
The first place to start is with your own actions. Set the standard of complete honesty by being honest with your patients, your staff, and the government. If you are not honest, you cannot expect your staff to be either. Let them know that the standard is real and prized. You can do this by making sure that all cash is deposited along with the checks and that practice resources are used for the benefit of the practice and not for personal gain—i.e., don’t use the stamps to send out your personal Christmas cards.

Check Employees
When hiring an employee you should ask for faxed resumes. One expert, Jennifer de St. George, advises us to not even consider someone who is using the fax machine of a current employer. If
an employee would steal time and resources from his current employer, why would the pattern change when he's working for you? Perform a background check.

The ADA manual brief titled “Protecting Your Dental Office from Fraud & Embezzlement” recommends a background check on any final candidate for a position in your office. A duly authorized background check could include a credit check and verification of personal references, education, and former employment. A good exercise would be to compare the resume with the employment history listed on a credit check. Any omissions or discrepancies should be investigated. Make sure that you obtain permission to contact the prospective employee's references and former employers. When you talk to them, listen to what the references say as much as you listen to what they don't say. Background checks can also be performed by private detectives. You might have one as a patient in your practice or someone who refers to himself as an insurance fraud investigator, or you can ask your insurance carrier to help you find someone who's qualified to perform these checks.

The credit check could alert you to potential problems with money handling and finances. You will also need to insure against employee dishonesty. The liability insurance policy should cover money and securities as handled in the dental practice and a bond related to any retirement plans.

Unfortunately, performing your perceived due diligence when hiring an employee does not mean that you are finished minimizing your risk. Think about your various financial and management responsibilities, and don't delegate all of them to a single employee. You, and possibly your spouse, need to be actively involved in the financial end of the business. This includes payroll, bank reconciliation, and paying bills. You can easily minimize the risk of fraudulent checks by handling the checkbook yourself. Paying your own bills enables the dentist or the spouse to know the financial end of the practice more intimately.

Stay in Touch with Patients
Another way to minimize your risk is to listen to your patients. If you have been receiving similar complaints from multiple patients, you need to investigate. It is also critical to be aware of what is going on in the office and in the lives of office staff. Does the employee always carry around a notebook or paper (possibly recording the lapping activities)? Are there lifestyle changes, such as new cars, home remodeling projects, or extravagant vacations? None of these actions is necessarily proof of guilt, but if they're inconsistent with the income level of an employee, it might be suspicious.

Begin Today to Act
Commit now to take concrete steps right away. Manual time cards should no longer be allowed. Practice management software systems should have a time clock as one of their basic functions. For dental practices, an automated time clock is a gift. Not only does the system minimize risks of overstating hours worked, but it also reduces mathematical errors that occur in compiling time or switching between minutes and decimals. First and foremost, ensure that editing power is restricted to the employer; it is not appropriate for anyone outside of the employer to have editing power. It is also important to monitor time cards to make sure that the earliest employee isn't clocking in for everyone else. Review the time sheet before processing payroll to make sure it is reasonable. Regularly looking it over can confirm that employees are only clocking in on days that they truly worked.

Who processes the payroll in the office, the dentist or the dentist's spouse? This is a great way for the spouse to give value to the practice and generate some loyalty from the staff in the process. With automated time cards and accounting software, payroll can be executed in 15 to 30 minutes per pay period, depending on the size of the staff. This eliminates the risk of a ghost employee or double paychecks.

Use Your Reports
Most complete practice management systems have various audit lists. These are great for the sales reps but are wasted if a doctor does not know what to look for or how to review them on a regular basis. EagleSoft has a scheduler audit trail. Focus on the filtered report that shows deleted appointments (the full report shows all appointments that have had any change, such as marking the appointment as confirmed). The deleted appointment list shows the date of the appointment and lets you know if it has been put
on the quick-fill list or deleted from the system. You are primarily looking for appointments that have been deleted after the day of service has passed. This could be an indication of billing or collecting from a patient or insurance company followed by a deletion of all of the entries in the system that would tie to that appointment, including the insurance claim or any payments, treatments, and appointments. It is much easier to spot things that are out of the ordinary after regularly reviewing reports over a period of two or three months, and actions that are not routine will start to become instinctively obvious. It is important to know the practice management system so that you can look at various reports or transactions independently, without the help of your front-office staff.

Your practice management system should have various levels of access to adjustments, editing functions, and data entry. This should be controlled by your password. If you allow the front-office personnel the opportunity to edit freely, the adjustment and audit reports need to be reviewed on a regular basis.

Each month you, your spouse, or your accountant should reconcile your check register to the bank statement. Enforce an office policy that you receive the bank statement unopened, or have the statement sent to your home. This can also be accomplished by downloading your statement from the Internet. When you reconcile, make sure that you look for and find all discrepancies. A simple and seemingly minor difference of $10 could actually be a $300 transposition error and a $290 error in a deposit caused by someone taking cash. By using the automatic fix on the computer, you will not find either of these problems. One of the steps that will help you find discrepancies, legitimate or otherwise, is to make sure that each day there is a separate deposit that matches exactly to the collection reconciliation sheet. Record the deposit in your accounting software with the same date as the day sheet. If any questions arise, you will know what day to investigate.

The next step is taking the monthly total of fees deposited and comparing it to the total collections for the month recorded in your practice management system. Your software may have a function, such as the EagleSoft report “Daily Production/Collection Summary,” which works well for this comparison. SoftDent, PracticeWorks, EagleSoft, Easy Dental, Mogo, and Dentrix are all examples of this type of practice management software available to the dental community. These software systems print out reports showing each daily total of collections with a grand total for the month. Compare this total with the recorded monthly total entered in your accounting software. If the totals do not match, you can compare each of the daily totals until you find the difference, then investigate and resolve. Doing this simple step every month will increase your confidence level that everything collected is being deposited. It also eliminates problems in IRS audits of your practice income.

You will find multiple discrepancies when comparing your daily totals if your adjustments are not set up correctly. No adjustment should affect collections or production; mixing adjustments with either does not give you a clear and accurate picture of what is going on in your practice. Many dental practices are set up as preferred providers for insurance companies. Each company should have its own adjustment account in the practice management system. When you are reviewing the adjustment report you will see company by company what you are writing off. Reviewing this report takes less than five minutes per month, and it shows all discounts given, small balance write-offs, preferred provider adjustments, and bad debt write-offs. When looking over this report, you are making sure that adjustments appear proper and that you have authorized any discounts. Look at patient names in relation to the insurance company. Does the insured work for a company that has a contract with that insurance provider? You might think that as the dentist you do not need to know any of this information—who works for whom—but part of being a small-business owner is being involved in all aspects of the management of the company.

This is not to say that you need to perform a monthly audit of preferred provider adjustments, only that you need to be aware of the financial end of your practice. Pay more attention to names that are totally unfamiliar, names of the staff’s family, names that seem to appear too often, or names that appear on the list but have not been in your office for a long time. Use a Web camera at the front desk and take pictures of your patients during their initial visit. This aids you in matching up names, faces, and dental work. Again, the mere appearance of a suspicious name is not proof of fraud in your
office. Check it out and determine what the underlying story is. You should require a short description of the reason for the adjustment along with initials of the staff member for each adjustment entered.

Every office has a schedule. Many print it and hang it in the operating area. Is it of value beyond showing the name of the next patient? Yes. At the end of the day you should go between your schedule and a report of your day’s production (often referred to as “Production Reconciliation”). This helps you make sure that all work has been properly billed out and that staff has not deleted work after the insurance has been processed. It is important that each provider check his own production sheet. They are the ones who know if X-rays were taken, nitrous used, sealants placed, etc. You cannot monitor and collect for work that is not in your system.

Financial Statements Can Help

Your financial statements can be a great aid in minimizing your risk of fraud and embezzlement. When you look at your quarterly or annual financial statements, you need to look at relationships or percentages between collections and various expenses. Team expenses should range from 20 percent to 25 percent. Variable expenses such as dental supplies, lab costs, and front-office expense should fall within the range of 10 percent to 20 percent.8 When looking at practice ratios, remember that if your practice has many preferred provider agreements, your expenses will be on the high side or possibly out of control. If your fee schedule is too low, you will also have high expense ratios. Overly high variable expenses could be caused by overstocking or by theft of supplies. Comparing numbers from similar financial periods will help you identify problem areas and see possible changes. If someone is using supplies to erode your profits, the percentages will not be in a normal range. This calls for investigation. All dentists should make sure there is a system for receiving products, paying by invoice, marking the invoice as paid, and controlling the invoices after payment. In the ancient past, dental offices would use a signature stamp to sign printed insurance forms to save the doctor time. In this age of technology, we don’t need a signature stamp. You shouldn’t be too busy to sign your own checks.

What to Do with Embezzlers

After you have implemented some changes in controls, payment systems, and practice management review, you need to act once you suspect or find embezzlement. Most people’s first inclination is to fire the employee. Instead, you need to contact an attorney knowledgeable about embezzlement or white-collar crime, your liability insurance agent, and your accountant. Before letting the individual go, you need to make sure that you have collected enough evidence to convict. When you prosecute, you are in for a long battle. The battle, however, is worth it. Thieves should be prosecuted. How a business or practice reacts can have a significant effect on whether employees will repeat theft in the future.10

Dentistry in America is a $50 billion industry made up of thousands of small businesses. The fact that you operate a small business makes it harder to have good system controls in place. In 2003, the accounting firm Purtzki & Associates estimated that the average dental practice loses $7,200 per year due to waste, fraud, and poor internal controls.11 And though it is reported that half of all dentists have been or are being embezzled,12 they don’t have to be easy targets. Dentists can minimize the risk of fraud and embezzlement through active involvement in their practices and by being aware of their employees and patients.

References

2. Ibid.
5. Ibid.

Author Profile

Cynthia Mattson, CPA

Cynthia Mattson earned her masters in accountantcy from Brigham Young University. A former professor at Weber State University in Ogden, Utah, and Roosevelt College in Chicago, Cynthia Mattson was also an employee of Arthur Andersen. Mrs. Mattson works with dentists, providing financial, tax, and practice management services. She appraises dental practices, aids in transitions, and focuses on recent graduates transitioning to private practice. Currently, Mrs. Mattson also lectures to dentists and dental spouses regarding financial aspects of their practices. Cynthia Mattson is a trustee for the Alliance of the American Dental Association.

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Questions

1. According to the survey cited in the article, as little as ______ percent of all fraud or embezzlement cases are reported.
   a. 40  
   b. 2  
   c. 35  
   d. 17

2. How does fraud differ from theft?
   a. Theft is punished more severely.
   b. Unlike a thief, the perpetrator of fraud has a prior relationship with his victim.
   c. Fraud is limited to thefts involving a breach of trust.
   d. Fraud and theft are always identical.

3. One survey has found that approximately ______ percent of all small businesses have been embezzled at least once.
   a. 40  
   b. 2  
   c. 35  
   d. 17

4. According to the article, the best embezzlement protection is:
   a. Carefully monitoring employees.
   b. Making the most trusted employee responsible for all accounting duties.
   c. Only hiring employees with good references.
   d. Dividing accounting duties among several employees.

5. An example of larceny, as defined in the article, is:
   a. Stealing from the petty-cash drawer.
   b. Taking a payment from a patient, changing the patient's billing address to prevent him from receiving a bill, and pocketing the money.
   c. Pretending to post a payment but posting an adjustment instead.
   d. Increasing the gross pay and withheld taxes on a paycheck.

6. An example of skimming, as defined in the article, is:
   a. Stealing from the petty-cash drawer.
   b. Taking a payment from a patient, changing the patient's billing address to prevent him from receiving a bill, and pocketing the money.
   c. Pretending to post a payment but posting an adjustment instead.
   d. Increasing the gross pay and withheld taxes on a paycheck.

7. An example of payroll fraud, as defined in the article, is:
   a. Taking a payment from a patient, pocketing it, then accepting a payment for the same amount from another patient and posting it to the first patient's account.
   b. Stealing from the petty-cash drawer.
   c. Pretending to post a payment but posting an adjustment instead.
   d. Increasing the gross pay and withheld taxes on a paycheck.

8. An example of lapping, as defined in the article, is:
   a. Taking a payment from a patient, pocketing it, then accepting a payment for the same amount from another patient and posting it to the first patient's account.
   b. Taking a payment from a patient, changing the patient's billing address to prevent him from receiving a bill, and pocketing the money.
   c. Pretending to post a payment but posting an adjustment instead.
   d. Increasing the gross pay and withheld taxes on a paycheck.

9. Approximately one-quarter of all fraud in small business is caught by a tip from an employee.
   a. True  
   b. False

10. What percentage of fraud is discovered by a tip from another employee?
    a. Less than 25 percent  
    b. 10 percent  
    c. 35 percent  
    d. 39 percent

11. The first thing a dentist should do to safeguard his practice from fraud is:
    a. Install security cameras.
    b. Carefully monitor all employees.
    c. Set a standard of honesty in the office.
    d. Perform background checks on all employees.

12. Asking for faxed resumes from potential employees is recommended because:
    a. It shows the candidate is familiar with office equipment.
    b. If the candidate faxes from his current employer's office, he's not a good hire.
    c. Mailed resumes can be tampered with by other employees.
    d. E-mail is unreliable.

13. A duly authorized background check includes:
    a. A credit check.
    b. Verification of personal references.
    c. Verification of employment history.
    d. All of the above.

14. The easiest way to minimize the risk of fraudulent checks being drawn on your account is:
    a. Handling the checkbook yourself.
    b. Making your spouse responsible for writing checks.
    c. Insuring your practice against employee dishonesty.
    d. Making your most trusted employee responsible for writing checks.

15. How does the article suggest your patients can help you spot and prevent fraud?
    a. They can suggest ways to make the office more secure.
    b. Confide in a trusted patient about your employees' dishonesty and ask him to watch your staff for you.
    c. Listen for similar complaints from multiple patients.
    d. None of the above.

16. If an employee always carries a notebook or paper wherever he goes, it could be a sign that:
    a. Committing larceny.
    b. Committing payroll fraud.
    c. Lapping.
    d. Writing fraudulent checks.

17. In addition to minimizing the risk of overstating how many hours your employees have worked, an automatic time clock also:
    a. Reduces mathematical errors.
    b. Makes it impossible for an employee to commit payroll fraud.
    c. Prevents one employee from clocking in on another's behalf.
    d. Eliminates the risk of double paychecks.

18. Apart from the employer, who else should have editing power over a practice's management software?
    a. The employer's spouse.
    b. The employer's most trusted employee.
    c. The front-office personnel only.
    d. No one.

19. A great way to include the dentist's spouse in the practice is to:
    a. Have him question employees about possible fraudulent practices.
    b. Have him process the office's payroll.
    c. Hire him as the receptionist.
    d. Make him responsible for the practice's checkbook.

20. Each month you, your spouse, or your employee should reconcile your check register to the bank statement.
    a. True  
    b. False

21. A full audit of preferred provider adjustments should be performed by the employer every month.
    a. True  
    b. False

22. The author recommends using a digital camera or webcam at the front desk to:
    a. Take a picture of each patient during the initial visit.
    b. Take pictures of your employees.
    c. Photograph each printed invoice.
    d. Remotely monitor the front-desk personnel.

23. In addition to showing the name of the next patient, the office schedule described in the article is useful because it:
    a. Helps organize the office.
    b. Creates an atmosphere of accountability.
    c. Can be compared to an electronic record of your day's production to confirm that all work has been properly billed.
    d. Makes it prohibitively difficult for an employee to defraud the office by overstocking supplies.

24. The article recommends that your monthly team expenses should be no higher than ______ of your total budget.
    a. 20 percent  
    b. 25 percent  
    c. 10 percent  
    d. 30 percent

25. The article recommends that your variable monthly expenses, such as those for dental supplies, lab costs, and the front office, should be no higher than ______ of your total budget.
    a. 20 percent  
    b. 25 percent  
    c. 10 percent  
    d. 30 percent

26. Which of these is a likely consequence of having many preferred provider agreements?
    a. Your expenses as percent of collections will be lower.
    b. Your expenses as percent of collections will be higher.
    c. It will be more difficult for an employee to embezzle from you.
    d. It will be easier for an employee to embezzle from you.

27. Overly high variable expenses can result from:
    a. Skimming.
    b. Overstocking.
    c. Theft of supplies.
    d. b and c

28. A signature stamp should be used to sign printed insurance forms only if:
    a. The dentist is the only person allowed to handle the stamp.
    b. The dentist is pressed for time.
    c. The dentist has thoroughly read the forms.
    d. Never.

29. What is the first thing you should do if you discover that an employee is embezzling?
    a. Hire a private investigator.
    b. Contact an attorney.
    c. Find out if your other employees knew about it.
    d. Fire the employee.

30. Waste, fraud, and poor internal controls cost the average dental office how much annually?
    a. $72,000  
    b. $2,700  
    c. $7,200  
    d. $30 billion
Embezzlement: No Longer Easy Targets

Name: ____________________________  Title: ____________________________  Specialty: ____________________________

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Please evaluate this course by responding to the following statements, using a scale of Excellent = 5 to Poor = 0.

1. How would you rate the objectives and educational methods? ______ 2. Were the course objectives accomplished? ______
   5 4 3 2 1 0

3. Please rate the course content. ______ 4. Please rate the instructor's effectiveness. ______
   5 4 3 2 1 0

5. Was the overall administration of the course effective? ______ 6. How do you rate the author's grasp of the topic? ______
   5 4 3 2 1 0

7. Do you feel that the references were adequate? ______ 8. Do you feel that the educational objectives were met? ______
   Yes No

9. If any of the continuing education questions were unclear or ambiguous, please list them. ____________________________

10. Was there any subject matter you were unclear on? Please describe. ____________________________

11. Would you participate in a program similar to this one in the future on a different topic of interest? ______
   Yes No

12. What additional continuing dental education topics would you like to see? ____________________________

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__________________________________________________

1. A B C D  16. A B C D

2. A B C D  17. A B C D

3. A B C D  18. A B C D

4. A B C D  19. A B C D

5. A B C D  20. A B C D


7. A B C D  22. A B C D

8. A B C D  23. A B C D


10. A B C D  25. A B C D

11. A B C D  26. A B C D

12. A B C D  27. A B C D


15. A B C D  30. A B C D

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