The State of Dental Practice Embezzlement, 2026

What documented cases reveal about how much trusted employees steal from dental practices, and how long they get away with it. Compiled from public news reports and U.S. Department of Justice filings.

CASES 2024 TO 2026 · DOJ FILINGS AND PUBLIC REPORTS · DOLOS.TECH/REPORT

11	$330,500	$200,000
documented dental cases analyzed	average loss per dental practice	median loss across the full dataset

> These are prosecuted, news-reported cases, which skew large. The typical loss at discovery across the wider research is about $109,000 (Prosperident).

The common thread: one person, total control

39%

OF CASES WERE THE OFFICE MANAGER

Office managers were responsible for roughly 39 percent of cases. Bookkeepers and business managers were tied to the largest losses, and front-desk or billing staff accounted for about 19 percent. In nearly every case, one trusted employee controlled the entire cash cycle, collecting payments, recording them, and reconciling the accounts, with no independent check. That single failure of separation of duties is what turns routine access into a six-figure loss.

Why it goes on for years

61 percent of documented schemes ran five or more years, and several continued for over a decade. Prosecuted cases skew long as well as large; across the wider research the typical scheme is caught around the two-year mark. Detection was usually accidental: an unexplained shortfall, a bank discrepancy, or a question from a patient about a balance already paid. By the time anyone looked closely, the losses had compounded well past the point of easy recovery.

Notable dental cases

PRACTICE	ROLE	LOSS
Dental (Michigan)	Office manager	**$1,500,000**
Dental (Myrtle Beach, SC)	Payment and deposit staff	**$612,000**
Dental (Raleigh, NC)	Office manager	**$548,000**

Other healthcare practices, for research context

Medical (Amherst, NY)	Bookkeeper	$1,800,000
Medical (Seattle)	Bookkeeper	$1,000,000
Audiology (Tonawanda, NY)	Office manager	$890,000
Medical (Ohio)	Business manager	$834,000
Veterinary (Pennsylvania)	Vet tech / office	$560,000

What practices can do

Separate duties so no one person collects, posts, and reconciles payments.

Reconcile bank statements independently every month.

Review adjustments, voids, and refunds weekly.

Monitor financial activity continuously instead of relying on periodic spot checks.

Methodology. This report draws on publicly documented embezzlement cases at U.S. healthcare practices, sourced from news reports and Department of Justice filings published between 2024 and 2026. Republished reports of the same incident were merged into a single case, and large-scale external or insurance fraud schemes were excluded so the dataset reflects internal theft by practice employees. The median is used as the representative typical loss because a small number of very large cases skew the average. This report is informational only and is not legal or financial advice.