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## Dentist's bookkeeper gets 6 months for embezzling \$120K

### Celine M. Davis pleaded guilty to stealing about \$120,000 from local dental practice

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**AUGUSTA** — It was the betrayal, not the loss of money, that smarted.



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Celine M. Davis

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That's what Darryl Zeleniak told a judge Tuesday at a sentencing hearing for Celine M. Davis, 43, the former bookkeeper at his dental practice, Augusta Orthodontics.

"I'm more disappointed and saddened than angry," Zeleniak said to Justice John Nivison. "We treated Ms. Davis as a friend."

Davis, formerly of West Gardiner and now of Lewiston, embezzled about \$120,000 from Zeleniak's practice between Jan. 19, 2006, and Feb. 14, 2011. She pleaded guilty Oct. 25 to theft by unauthorized taking.

She was sentenced Tuesday to serve six months in jail. The sentence handed down by Nivison totaled five years in prison, with all but six months suspended, and probation for three years after release. Probation conditions stipulate that she has no contact with Zeleniak, his wife and Augusta Orthodontics.

Davis had worked at the dental office for more than 16 years. Zeleniak said he and the other members of the office staff -- who attended the hearing -- all felt betrayed by the embezzlement.

"You betrayed your husband and your children, and lost their trust," Zeleniak said in court. "You caused a tremendous amount of pain."

Davis' father accompanied her to the hearing. She stood next to her attorney, J. Mitchell Flick, but she did not speak to the judge.

Neither Davis nor Flick offered an explanation for what the embezzled cash was spent on.

Davis also was ordered to pay the remaining restitution of more than \$72,500. She previously paid nearly \$47,000 through her 401k plan.

Assistant District Attorney Brad Grant said Davis had no prior criminal record.

At a previous hearing, Grant described the embezzlement scheme, which involved Davis accepting cash payments and then deleting or voiding them in the computer system after providing a receipt.

The fraud was uncovered when a customer complained about an erroneous bill. Karen Zeleniak, Darryl Zeleniak's wife, who also works at the practice, was able to reconstruct the computer records.

Davis was the second woman from Kennebec County to be sentenced in recent days for embezzlement.

On Friday, Bettysue Higgins, of Gardiner, was sentenced to six years in prison with all but three and a half years suspended for embezzling almost \$167,000 from the Maine Trial Lawyers Association between May 2006 and September 2010. Higgins, who was the bookkeeper at the association's two-person Augusta office, spent much of the stolen money on Internet-based games.

Both Higgins and Davis align with the typical profile of embezzlers assembled by Christopher T. Marquet, CEO of Marquet International, based in Wellesley, Mass.

Marquet's firm specializes in forensic audits, but each year he releases a study describing attributes of those recently convicted of embezzlement. The report on embezzlement is available at [www.marquetinternational.com](http://www.marquetinternational.com).

He said the perpetrators are more frequently women and the schemes last an average of four and a half years or more.

"Usually what we see is that a lot of these companies are small mom-and-pop shops and they rely completely on this woman to be honest," Marquet said. "If she has the motivation, access and justification, then you've got a high risk. It's so common and so typical, and sadly this phenomenon is going on daily. The vast majority of cases are really motivated by a lifestyle issue rather than a need issue."

Marquet said this type of fraud is usually uncovered more often in bad economic times.

"In good times, it's harder to see the thefts," he said. "In bad times, they're detected more frequently because of greater scrutiny that's going on with company finances."

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