

**STATE OF TASMANIA v EMMA LOUISE WILSON**  
**COMMENTS ON PASSING SENTENCE**

**25 MARCH 2020**  
**PEARCE J**

Emma Wilson pleads guilty to 19 counts of forgery, 50 counts of insertion of false information as data and one count of dishonestly acquiring a financial advantage. Although there are 70 counts altogether, the facts can be relatively briefly summarised. For about five years until 17 October 2019 the defendant was employed as an office administration assistant at a building company. Part of her role was to enter details of invoices for payment by her employer to various suppliers. On 13 June 2017 the defendant opened an account in her own name at the Commonwealth Bank. For the period of just over two years between then and August 2019 she dishonestly forged invoices and entered data into the office business accounting software the result of which was to systematically direct payment of the forged invoices to her bank account. There were 50 separate transfers from the company to the defendant's bank account in the total sum of \$121,832.57.

The defendant's dishonesty came to light in August 2019 when the managing director of the company noticed an invoice he regarded as suspicious, and an investigation was commenced. When he mentioned the irregularity to the defendant, the offending ceased and she closed the account. The police were notified and the defendant was interviewed on 17 October 2019. She made full admissions to forging the invoices, entering the false data and obtaining the money. She used the money to pay for restaurants, take away food, clothing and for interstate trips. Her bank statements disclosed that she would exhaust the funds credited to her account from her employer before arranging for more money to be transferred.

The defendant is now aged 28. She was 26 when the offending commenced. She is in a stable relationship and has a supportive immediate and extended family. Of course she lost her job and will have problems finding another one, at least one of a similar nature. After her crimes were discovered she co-operated with the police and her employer. An early plea of guilty was entered. Her claim to remorse is reduced by the repeated nature of the offending over time. She has no prior convictions for dishonesty. However, as is commonly observed, that is almost invariably the case for crimes like this because, otherwise, she is unlikely to have been in a position of trust. Employers who trust employees with the control of money are entitled to expect honesty from them. Such dishonesty is sometimes difficult to detect. The courts have a duty to impose sentences which attempt to make clear that those who may be tempted to steal money in breach of trust should expect harsh punishment. Only then will sentences operate as an effective deterrent. It is unlikely that the defendant will be able to repay the money she obtained, at least for a very long time.

I was given a report from a clinical psychologist, Dr Ruth Paul, dated 9 December 2019. I take all of the contents of the report into account as background material. The report was prepared after the defendant presented for assessment on 11 November 2019. Dr Paul reports that the defendant had a long history of mood disorder and complex post-traumatic stress symptoms. The defendant reported severe childhood physical and sexual abuse. I was given no detail of the abuse and the contents of the report are not sufficient to persuade me that the defendant's moral culpability for the crimes is reduced, or that any of the *Verdins* factors are engaged and relevant to sentence.

Emma Wilson, you are convicted on each count. I make a compensation order in favour of Dickens Constructions in the sum of \$121,832.57 and order that sum to be paid within 28 days.

I impose one sentence. You are sentenced to imprisonment for fourteen months from 20 March 2020. I order that you not be eligible for parole until you have served half of that sentence.