

STATE OF TASMANIA v SARAH CHARLOTTE GRAY
COMMENTS ON PASSING SENTENCE

14 MAY 2021
PEARCE J

Sarah Gray, you plead guilty to 159 counts of dishonestly obtaining a financial advantage. Each charge involves you dishonestly taking money from Shiploads in the course of your employment with that business. You had worked at shiploads from 2013, when you were 17. Your dishonesty commenced not long after April 2017, when you were appointed to a full time managerial position at a particular store. That appointment brought with it the authority to approve refunds and exchanges over \$50 and to count the cash takings each day.

The dishonesty took two forms. On 133 separate occasions during the period of 16 months or so between 13 May 2017 and 14 September 2018, you used your authorisation code to process false cash refunds to yourself. The amount of each refund varied between \$50 and \$500, and was taken from the cash as you counted it each day. The total amount you obtained in this way was \$24,049.51. Then, in the nine months between 10 December 2017 and 14 September 2018, you authorised 26 other false refunds which you took, not in cash, but by credits to your Visa card. The amounts ranged between \$99 and \$500 and totalled \$6,029.51. Thus, the total amount you dishonestly obtained was \$30,079.02.

The irregularities were revealed in September 2018 by an internal investigation. When confronted by representatives of your employer you admitted what you had done. The police were called and you repeated the admissions. You told the police that you had started taking small amounts to pay for taxi fares to work, but then began to take larger and more frequent amount when you realised how easy it was. For about a year beginning in 2015 you lived in Melbourne and incurred substantial credit cards debts by living beyond your means.

Once the dishonesty was discovered your employment was immediately terminated.

I have a report prepared by Dr Lester Walton, a psychiatrist. I accept that at the time of the offences you suffered from a chronic mixed anxiety depressive disorder. I also accept that the report demonstrates some nexus between the condition and the offending which reduces your moral culpability to some extent, although the offending was also motivated by your wish to obtain money to pay back the debts that I have referred to. You knew what you were doing was wrong. However, according to Dr Walton, persons who suffer from the condition such as yours are prone to behaving in what ultimately proves to be a self-destructive fashion. Proper consideration of the consequences of their actions is often neglected with resorting to impulse temporary solutions and diminished concentration contributes to poor decision making. I am satisfied that those factors had some role to play in your case.

In 2019 you moved to Melbourne. You have married. You were in employment but you have since had a child. You were not served with complaints containing these charges until the end of 2019 and you entered pleas of guilty soon afterwards on 13 December 2019. You were committed for sentence on 3 February 2020. Delay is not mitigating on its own. No doubt some time was needed to identify, investigate and formulate each charge. Since you were charged much of the delay has been beyond your control. The result is that it is more than two and a half years have elapsed since you were first spoken to. You have had the matter hanging over your head for all of that time and it is some punishment and deterrence of itself for someone in your position. You were aged 20 and 21 and the time of the offences and you are now 25. You have no prior convictions for dishonesty or for anything else. That is almost always the case for crimes like this because, otherwise, you would not been put in a position

of trust. Employers who trust employees with the control of money are entitled to expect honesty from them. The courts have a duty to impose sentences which make clear to others that theft of money in breach of trust will be punished. Your offences involved many different instances of dishonesty and added up to a considerable sum which you will not be able to repay, at least for a long time. For that reason a sentence of imprisonment is required. However I have decided to suspend all of the term I am about to impose on condition that you do not re-offend. I have decided on that course for a number of reasons. Firstly, taking into account your relative youth at the time, actual imprisonment should only be imposed when no other sentence is appropriate. You admitted your conduct and pleaded guilty as soon as you could. I would have ordered community service or probation or both, but your personal circumstances prevent those orders.

Sarah Gray, you are convicted on each count on each of complaints 31431, 31433, 31434 and 31435 of 2019. I make a compensation order in favour of Shiploads ABN 26180059237 in the sum of \$30,079.02. I may only give you 28 days to pay. If you require longer you may apply to enter into a repayment arrangement. I impose one sentence. You are sentenced to imprisonment for seven months, wholly suspended for 18 months from today. It is a condition of that order that while it is in force you do not commit any offence punishable by imprisonment. If you breach that condition then a court must order that you serve that term unless it is unjust.