

You have pleaded guilty to three counts of computer related fraud contrary to the *Criminal Code*, s257B(c).

The offending occurred over the period 14 November 2011 to 22 October 2014. During that period you were employed by the Forest Industry Association Tasmania (FIAT) as an Executive Assistant (Secretarial and Accounts). FIAT is a private, not-for-profit company formed by private sector growers and processors of Tasmanian forest products. FIAT is almost entirely funded through voluntary membership subscriptions. You were employed on a part time basis, working 30 hours a week.

Your duties included managing the financial affairs of FIAT and its associated entities which are the Forest Education Foundation (FEF) and the Tasmanian Timber Promotion Board (TTPB). During your employment you had full access to the bank accounts for FIAT, FEF and TTPB. The three entities all banked through the Commonwealth Bank and each entity had its own bank account. As you were required to conduct fund transfers to and from all three accounts you were given full access to online banking and were able to conduct fund transfers without the necessity for approval of the transaction by anyone else.

On 4 November 2014, Terry Edwards, who is the Chief Executive Officer and Secretary of FIAT, contacted the entity's accountant to enquire as to the status of FIAT's annual financial reports. Mr Edwards was advised by the accountant that a number of discrepancies had been identified within an audit, and that you had been notified of those. You had told the accountant you were discussing the issues with Mr Edwards. Mr Edwards in fact had no knowledge of any discrepancies.

Mr Edwards was advised that the discrepancies included your making six additional wage payments to yourself between 12 August 2013 and 9 May 2014 totalling \$15,972.00. Mr Edwards requested that a full audit of the FIAT account from the start of the financial year 2013/2014 be conducted. That identified an additional \$21,487.00 that had been transferred to your bank account. On 7 November 2014, you were interviewed by Mr Edwards about various discrepancies totalling \$37,459.36. You admitted responsibility and offered to resign. Your employment was however terminated.

A subsequent audit was done of all accounts for the period of your employment.

The report was finalised in February 2015 and revealed that during the course of your employment you had paid a total of \$107,200.82 into your own personal bank account. The matter was reported to police. Police discovered a further \$3,114.79 had been transferred by you into your own account.

On 24 April 2015, you were formally interviewed by police. You made no comment.

A total of \$110,315.61 was transferred by you from the three accounts you had access to into your own account in 128 separate transactions. You were arrested on 29 April 2015, charged and bailed. The audit undertaken to uncover the extent of your offending cost \$15,141.50.

You are 44 years old and have no relevant convictions. Your upbringing was uneventful and you completed schooling to year 11 at Elizabeth College. You thereafter obtained work, working essentially in a clerical field. In 1992 you married. Your husband was a builder. You helped out with the business paperwork. However, as the business grew, you found you could not manage employment and working at home and so gave up outside employment to concentrate on the family business.

Your mother died in 1998. You were close to her and grieved significantly. Your first child was born in 1999 and your child second in 2004. The family business flourished. You worked hard in that and were a devoted mother. In 2008 your marriage fell apart as a result of your husband's infidelity. He left the family home. You then moved out in February/March 2009. In December 2009, a negotiated property settlement was finalised and on 10 January 2010, you received a cash payout of \$250,000, a caravan, a car and retained your superannuation. You relinquished your interest in the family business but continued to work part time in it and receive an income until May/ June 2010. You had other part time work after that and then commenced work for FIAT on 19 September 2011.

After leaving the family home you lived in rental accommodation. You had agreed to share the care of your children with your husband. You received no child support or parenting payments. You began to struggle financially. You were used to providing well for your family and found it difficult. You began to offend to get money to maintain the lifestyle you had become used to. You did not want to be perceived as a failure. While your counsel did not say, I infer that by the time you began offending, your property settlement monies had gone.

You saw Mr Edwards as a friend and the work environment as a family friendly one. You realise how badly you have treated Mr Edwards and your employer. You were referred by your general practitioner to a psychologist to deal with anger over your divorce and guilt from your offending. Since the offending came to light you have been employed by your sister in a retail business. You have a new partner. You initially did not tell either your family or new partner about your offending. When you did, both remained supportive, save for your elder daughter who initially reacted badly. You are ashamed and embarrassed.

The impact of your offending on your employer has been significant. You discontinued certain insurances without authority which might have enabled the business to recover some of the monies your stole. Positions have not been able to be filled and a change of premises to reduce outgoings has been required. Mr Edwards no longer has the support staff he used to thus increasing his own workload.

You have now been in custody since 25 February 2016.

Your offending was clearly not about need. You wanted to maintain a lifestyle your circumstances would not permit and you abused the trust of your employer to gain funds to do that. Your offending was persistent and over a period of almost three years. You did not stop offending voluntarily. Your offending ceased only when you were caught. You have not repaid any of the funds stolen, and absent a successful application to access your superannuation fund, it is unlikely the money will be repaid in the foreseeable future. I am told that an application has been made to your superannuation fund, although not about any outcome.

In my view, notwithstanding your plea of guilty and your lack of prior record, the only appropriate penalty is an actual custodial sentence. While I accept you are unlikely to re-offend, principally because you will find it extremely difficult to get other employment in your skills area, any sentence must act as a deterrent to others.

In all the circumstances, the orders of the Court are that:

1. You are convicted of three counts of computer related fraud contrary to the *Criminal Code*, s257B(c).
2. You are to serve two years' imprisonment to commence from 25 February 2016. You are to be eligible for parole when you have served one half of that sentence.
3. Pursuant to the *Sentencing Act*, s68, you are to pay by way of compensation to:
 - a. Forestry Industry Association of Tasmania the sum of \$70,510.58,
 - b. Forest Education Foundation the sum of \$28,443.30, and
 - c. Tasmanian Timber Promotion Board the sum of \$11,361.63.
4. You are to pay a victim of crime compensation levy of \$150 within 28 days of your release from custody.