

STATE OF TASMANIA v WENDY JUDITH SMITH
COMMENTS ON PASSING SENTENCE

26 MARCH 2024
JAGO J

Ms Smith, you have pleaded guilty to two counts of stealing by agent and one count of insertion of false information as data. You were employed by the Department of Health, working at the Mersey Community Hospital between 1984 and 1993 and then again from 2004 until your resignation in 2020. From 2006 onwards your main role was as a finance services officer. That required you to process invoice payments from patients who attended the cashier's desk to make payment for pharmaceuticals they had been prescribed. On 27 occasions over a period of 13 months you would take money from the patient and issue a receipt. Upon the patient leaving, you would void the receipt and place a description in the Finance One Financial Management System to indicate an error had been made in the processing of the original payment. You would then take the cash associated with the invoice and keep it for yourself. The amounts you took were only small, usually in the vicinity of \$20 to \$40. The total amount you stole during the period 22 February 2018 to 25 March 2019 was \$989.90. The false descriptions you entered into the Finance One System amount to the crime of insertion of false information as data.

It seems you never had any intention to keep the money that you stole. Instead you would "borrow it" when money was tight within your household and then repay the amount. The State accept that you repaid in full the \$989.90 that you stole. Generally, you would repay the amounts you had taken within a fortnight of the theft.

In your role as a cashier, you also received money that had been collected from the hospital's canteen and via the hydro-therapy service. On four occasions between 6 March 2018 and 22 March 2019 you stole monies received from the canteen and the hydro-therapy services. The cash taken by you on these occasions totalled \$648.50. None of these monies have been repaid. In total then you stole \$1,638.40 over this period. When the Department of Health became aware of discrepancies associated with the Finance One entries you were suspended from your employment and an investigation commenced. On 26 August 2019 you participated in an interview with an independent investigator. You were fully co-operative and made admissions as to the money you had stolen and the mechanism by which you altered the Finance One records. At that time, you were not questioned about the theft of money from the canteen or the hydro-therapy services. In October 2019 however, you wrote to the Secretary of the Department of Health admitting responsibility for your conduct including making admissions as to the taking of cash from those sources.

In June 2023 you were spoken to by police. The matter had been referred to police in November of 2019 but it seems there was an extraordinary delay associated with police commencing their investigation for a number of reasons. In any event, when you were spoken to by police you again made full admissions. You were fully co-operative with police. You told police that you had committed the crimes out of financial desperation and that you were using the money simply to make ends meet. You were not living an extravagant lifestyle. The money was being used to make payment for things such as groceries, fuel and mortgage payments.

You are 61 years of age. You have no record for prior offences. At the time these crimes occurred, I am told you and your husband were experiencing financial difficulties. Your husband had retired with an expectation that he would be eligible for a full pension. As it transpires, his eligibility was limited which led to finances within the household becoming strained. I take into account the motivation for your behaviour. I take into account your early

plea of guilty. I take into account the fact that you repaid in full the monies associated with count 1 on the Indictment. In respect to count 3 on the Indictment, there will be a compensation order made in favour of the Department of Health for the amount of \$648.50.

There is no question that the theft of money by an employee in a position of trust is always regarded as a serious crime. It is frequently punished with imprisonment, particularly because of the need to deter others who are similarly placed in positions of trust. In this case, having regard to your age, your lack of prior convictions, the limited scope of your criminal behaviour and the fact that much of the money has been repaid, I do not consider that actual imprisonment is required. I accept that you are genuinely remorseful and embarrassed by your behaviour and to some extent you have already been punished in the sense that you have withdrawn from a number of social circumstances that you previously enjoyed. It is likely that you will remain unemployable as a result of these crimes. The combined effect of all that means, in my view, the need for personal deterrence is virtually non-existent. To mark the seriousness of the crimes however, a period of imprisonment will be ordered but the execution of that period of imprisonment will be wholly suspended.

I make the following orders. You are convicted of all crimes upon the Indictment. I impose one sentence. You are sentenced to imprisonment for a period of three months, the whole of which will be suspended on condition that for a period of 18 months you not commit any offence punishable by imprisonment.