

STATE OF TASMANIA v EMMA MARGARET GROVES
COMMENTS ON PASSING SENTENCE

27 MAY 2025
JAGO J

Emma Margaret Groves, you have pleaded guilty to one count of stealing, four counts of computer related fraud and one count of fraud. The crimes relate to acts of dishonesty, which you perpetrated whilst you were employed at the Eastern Shore Veterinary Hospital. In total, you stole or defrauded your employers, Mr and Dr. Loader, a total amount of \$21,411.

The crimes occurred between 11 July 2017 and 20 February 2021. You had been employed at the clinic from October 2016 and were terminated on 22 February 2021. Your offending against your employers commenced then within nine months of you being employed and continued, albeit at various frequencies, during the balance of your time there. You were employed as a vet nurse. Your duties included looking after the animals, but also undertaking reception duties, which included creating invoices and processing payments for surgeries, stock orders and purchases. You were also required to complete end of day payment summaries, count cash in the register and check and confirm the EFTPOS payments. Between 13 May 2020 and 15 February 2021, you stole cash from the register on 46 separate occasions. The amount of cash you stole varied between \$10 and \$400. In total, you stole \$6,018.50 in cash from your employer.

In order to conceal the thefts, you changed the amount invoiced for the transaction to reflect a lower price and then voided the original cash payment receipt. You would then generate new payment receipts, which recorded that lower amounts of cash had been paid to your employer, enabling you to steal the difference. You would also generate fresh, end of day payment summaries to cover up your theft.

At times, you would fraudulently sign the paperwork using your colleagues' initials to further deflect attention from your dishonest conduct.

A further aspect of your dishonesty was that you would alter the sum of an original invoice so that friends and associates of yours would not have to pay the full price for goods or services or would not have to pay at all. They would then pay you, a presumably negotiated rate for the work undertaken at the clinic. To do this, you would generate a legitimate invoice without creating a payment receipt. You would then void the legitimate invoice, thus removing it from the system. This resulted in your employer receiving no payment for various goods or services. Alternatively, you would backdate the payment date for a legitimate invoice to a date prior to the date when the invoice was created. This would cause the software programme utilised by your employer to reflect that the invoice had been paid when, in fact, no payment had been received. You would then void the invoice so the missing payment could not be detected. On occasion when you altered the invoices in this manner, you would log in using your colleagues' details and forge their signatures on the relevant paperwork, again in an endeavour to conceal your dishonest behaviour.

Between 4 May 2018 and 22 December 2020, you acted in one or other of the ways that I have just outlined, on a total of 71 occasions. Your conduct caused a loss to the clinic in the sum of \$10,947.50.

Moreover, on 44 occasions between 8 March 2020 and 21 February 2021, people you knew, personally transferred money into your Commonwealth bank account to pay invoices issued

by the veterinary clinic. In total, you received \$4,445 by way of these payments. None of this money was passed on to the clinic.

Your dishonest behaviour was detected in February 2021 when Dr Loader was reviewing clinical notes for a treatment she had provided. She noticed a discrepancy on the invoice that had been issued. This caused her to begin reviewing financial records. A number of discrepancies with the invoices and payment receipts were noted. Staff were spoken to. A review of CCTV footage was undertaken. The CCTV footage depicted you at the computer when the fraudulent invoice and payment receipts were created. The matter was subsequently reported to police. You were stood down with full pay on 18 February 2021, before having your employment terminated on 22 February 2021.

In December 2021, you were interviewed by police. You, initially denied the fraudulent activity. You made some comments to police about noting small discrepancies when you balanced the tills but denied manipulating the paperwork or having money transferred into your personal account. Later in the interview, when confronted with records indicating payments had been made direct to your personal bank account, you conceded that you had been receiving monies personally for invoices issued by the veterinary clinic. You told police that you could not say no to requests from your friends. You did not suggest to police that your crimes were motivated by financial pressures.

These were serious crimes. They were committed in a systematic way over a prolonged period. They involved a significant breach of trust. Your trusted position as a veterinary nurse facilitated your ability to commit these crimes. Your dishonest behaviour has impacted both Mr Loader and Dr Loader in several significant ways. I have received victim impact statements from each of them. Their statements reflect the impact your crimes have had on their lives, not only in terms of financial loss, but extending to their psychological wellbeing. They lost trust in others and lost confidence in the way in which they were managing their business. They experienced anxiety and self-doubt. The reality is that employers should be able to trust their employees. Without trust, it is difficult for businesses to operate successfully. The trust your employers placed in you, particularly at times, when they could not be there because of family circumstances and the like, left them vulnerable to your criminal conduct. In any case of this nature, general deterrence is a primary sentencing consideration.

I take into account your pleas of guilty, which were entered at a relatively early stage. I also take into account, what I accept is, your genuine remorse. On 23 June 2022, you emailed Mr and Dr Loader, and apologised for your conduct. You have provided this Court with a letter, again indicating your regret and shame for your behaviour. You have made arrangements for some money to be paid to Mr and Dr Loader by way of partial restitution. You are prepared to pay the balance amount in time.

You are 28 years of age. You are in a relationship. Your partner has children to a previous relationship, and you undertake a care role in respect to them. Since these crimes, you have been able to obtain alternate employment. Your new employer, who knows about these crimes, has provided a reference. It is obvious you are highly regarded and valued within your current employment. I have also received two other letters of support from people who know you and are aware of your offending, and who indicate they consider you are ashamed of your criminal behaviour and have grown as a person in the time since these crimes.

You have no relevant prior convictions. I am told that most of the financial benefit you gained was expended on day to day living expenses. You were spending a lot of money on petrol as you were regularly travelling to Oatlands to visit your sick father. You were also, for a time, paying additional rent when a housemate moved out.

The attributes and attitude you have demonstrated in your new employment suggest you are well along the path towards rehabilitation. That, coupled with your plea of guilty, your genuine remorse and the fact that you have made arrangements to repay a portion of the money stolen, and are willing to repay the balance in time, all count in your favour. I also note that if I sentence in a manner that allows you to maintain your employment, there is a greater prospect that Mr and Dr Loader will be compensated for their loss.

Having said that, it is significant that these crimes involved repeated breaches of trust over a period of three and a half years. They involved the falsification of invoices and receipts, and the use of colleagues' log in details to avoid detection. There was a degree of sophistication associated with your dishonesty.

As noted, in sentencing crimes of this nature, general deterrence is always important. That, coupled with the seriousness of these crimes, involving as they do a significant breach of trust, means, in my assessment, a period of imprisonment is warranted. However, I am satisfied that because of the mitigating circumstances I have outlined, it is appropriate to suspend the period imprisonment I intend to impose and give you an opportunity to demonstrate that the positive steps you have undertaken in recent years, are permanent. I will also require you to undertake some community service hours.

I make the following orders. You are convicted of all matters to which you have pleaded guilty. I impose one sentence. You are sentenced to imprisonment for a period of six months, wholly suspended on two conditions: firstly, you are not to commit any offence punishable by imprisonment for a period of 18 months, and secondly that you must complete and satisfactorily perform 140 hours of community service, as directed by a probation officer or a supervisor, within 18 months of today.

There are a number of additional conditions I am required to impose. You must report, on or before 4.00pm tomorrow to a probation officer at the offices of Community Corrections, Hobart. You must, during the operational period of the order, report to a probation officer as required by the probation officer. You must, during the operational period of the order, comply with the reasonable and lawful directions of a probation officer or a supervisor. You must not, during the operational period of the order, leave, or remain outside of Tasmania without the permission of your probation officer. You must, during the operational period of the order, give notice to a probation officer or supervisor of any change of address or employment before, or within two days of its occurrence.

You need to understand, Ms Groves, that if you breach any of these conditions you may be brought back to the Court and resentenced. You need to clearly understand that if you do not perform the 140 hours of community service, that will be a breach of the suspended sentence, and that may well result in the activation of your sentence.

I make a compensation order in favour of Eastern Shore Veterinary Hospital in the sum of \$21,411.