

## Fraud by Employee

See list of offences and penalties at end of table

	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
1.	<b>Pinnington</b> (40) NSWCCA 7.3.1990	s.156 (NSW) [10y] 3 x s.178BB (NSW) [5y]	\$25,000 - \$30,000	PG	MT 3y AT 1y	AD	Nil but psychiatric reports showed had done similar things previously.	Director of nursing home for ex-psychiatric patients falsified records and used money for own purposes.
2.	<b>Bunce</b> NSWCCA 13.3.1990	s.156 (NSW) [10y]	\$10,205	PG	MT 9m AT 3m	AD	Nil	Stationmaster for State Rail - arranged for brother to collect weekend's takings and tie him up - brother dealt with by CSO. Full admission and money recovered.
3.	<b>Newey</b> NSWCCA 23.8.1990	23 x s.178BA (NSW) [5y]	\$818,299	PG	MT 4y 6m AT 1y 6m	AD	Nil	Office manager for accountants forged letters of authority to withdraw money from trust accounts over ten month period. Full co-operation with authorities upon arrest - gambling.
4.	<b>Gibson</b> NSWCCA 20.9.1990	s.156 (NSW) [10y]  Sched: s.156	\$10,000 +	PG	MT 9m AT 3m	AD	Benefit by deception three months earlier	Employee of hardware store ordered timber in name of customer and delivered it to building site where offender had a contract. Denied involvement and sought to shift blame to partner.
5.	<b>Chaloner</b> (1990) 49 A Crim R 370 NSWCCA	s.29D (Cth) [10y]	\$122,260	PG	18m NPP 9m	AA. 3y recog	Nil	Manager of Commonwealth Bank experiencing financial difficulties. Repaid 50% - wife suffering severe depression and sons quite ill.
6.	<b>Beckett</b> NSWCCA 29.4.1991	s.156 (NSW) [10y] 3 x s.178A (NSW) [7y]	\$120,574	PG	MT 3y 3m AT 9m	AD	larceny as a servant	Manager of club failed to bank \$61,755 over 20 days- money repaid. Dismissed but obtained job as manager of a hotel - stole \$58,819 from employer - money not repaid, although agreement to repay \$100 per week. Compulsive gambler and had financial difficulties from divorce.

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7.	<b>Bouma</b> NSWCCA 12.6.1991	12 x s.157 (NSW) [10y] s.179 (NSW) [5y]	not stated	VG	FT 6m	AD	Nil	Committed over twelve months by employee in position of trust and responsibility.
8.	<b>Rayward</b> NSWCCA 17.9.1991	4 x s.156 (NSW) [10y]	\$14,314	PG	MT 12m AT 12m	AD	long history of dishonesty	Stole fuel from employer over four months - in position of trust in relation to the goods stolen.
9.	<b>Doherty</b> (32) NSWCCA 5.11.1991	65 x s.178BA (NSW) [5y] s.178BB (NSW) [5y] Sched: 8 x s.178BA	\$231,827	PG	2y PD 4y GBB	Crown AA MT 2y AT 2y	forgery and false pretences: non-custodial sentence	Claims examiner for insurance company created dummy files to obtain cheques payable to non-existing claimants over two years. Full disclosure once exposed - efforts made to repay, including sale of house - gambling addiction.
10.	<b>De Braun</b> NSWCCA 12.12.1991	13 x s.156 (NSW) [10y] Sched: 11 x s.156	\$314,667	PG	2y PD	Crown AA MT 15m AT 15m	Nil	Office manager of car rental company with authority to sign cheques stole money over two years to prop up family business. Remorse - attempted suicide - \$20,000 repaid, and proposed repayment of \$40,000 on sale of house.
11.	<b>James</b> NSWCCA 18.2.1992	6 x s.156 (NSW) [10y] Sched: 19 x s.156	\$38,074	PG	MT 18m AT 6m	AD	Dishonesty including embezzlement - on bond.	Manager of car dealership responsible for financial administration - falsified documents over eleven months. Financial and gambling problems.
12.	<b>Mitchell</b> (50) NSWCCA 3.12.1992	s.156 (NSW) [10y] Sched: 41 x s.156	\$33,210	PG	MT 1y AT 4m	AD	Nil	Officer in charge of railway station, responsible for cash - offences occurred over two months. Repaid \$14,510 – gambling - readily admitted guilt.
13.	<b>Myers</b> (37) NSWCCA 2.3.1993	10 x s.158 (NSW) [5y] Sched: 74 x s.158	\$98,305	PG	MT 2y AT 8m	AD	Nil	Female - financial manager of small company falsely entered amounts exceeding wages payable in wages books, appropriating balance over 21 months - employer required to pay \$41,000 interest on overdraft, and extra tax (recovered). Some health problems.

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14.	<b>Grech</b> NSWCCA 28.4.1993	7 x s.157 (NSW) [10y]  Sched: 70 x s.157	\$57,000	PG	MT 3y 6m AT 14m	AA MT 2y 3m AT 9m	nil	Pocketed money paid by customers for warranties or deposits on cars. Handed self into police - gambling.
15.	<b>Cotton</b> (48) NSWCCA 29.4.1993	10 x s.178BB (NSW) [5y]	\$135,000	PG	MT 2y AT 2y	AD	Nil	Claims manager for insurance company banked clients' cheques in own account over two and a half years. \$5,000 recovered by sentence - remaining not recoverable.
16.	<b>Wykamp</b> NSWCCA 5.8.1993	70 x s.158 (NSW) [5y]	\$110,000	VG	MT 2y AT 2y	AD	Nil	Executive officer of hospital in charge of payroll made false entries in payroll backing sheet over three years - no evidence of where money went.
17.	<b>Kelly</b> NSWCCA 17.9.1993	numerous s.29D (Cth) [10y]	\$16,000	PG	18m PD	AA 6m GBB	nil	Forged 25 cheques and two purchase orders. Aboriginal woman - done well in employment but placed in position beyond her ability - extraordinary pressures from personal life - tragic case.
18.	<b>Barbarian</b> (24) NSWCCA 5.10.1993	s.156 (NSW) [10y]  s.179 (NSW) [5y]  Att s.178BA (NSW) [5y]  Sched: 17 dishonesty offences	\$63,500	PG	MT 3y AT 1y	AD	19 dishonesty offences - on bond for dishonesty – breached bail	Stole cheque book from employer while on bail and forged signature.
19.	<b>Vidler</b> NSWCCA 23.11.1993	20 x s.71(1) (Cth) [7y]  2 x s.156 (NSW) [10y]	\$8.2m - loss to bank of \$921,000	PG	MT 4y AT 3y	AD	Nil	Female - bank supervisor stole money from accounts over ten years.

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20.	<b>De Silva</b> (22) NSWCCA 14.12.1993	8 x s.178BA (NSW) [5y]  2 x s.158 (NSW) [5y]  Sched: 48 x s.178BA	\$112,000	PG	MT 1y 6m AT 6m	AD	Prior driving only	Ringleader of scheme to dishonestly obtain money over 2.5y from employer, a financial institution - large part of money went to co-offender. Gambling - assistance against co-offender.
21.	<b>Phelan</b> (50) (1993) 66 A Crim R 446 NSWCCA	6 x s.158 (NSW) [5y]  Sched: 148 x s.158	\$171, 675	PG	MT 4y AT 10m	AA MT 3y AT 1y	Nil	Trade finance manager in international section of ANZ Bank for 30y - made false entry in books over 2y. Full co-operation and full restitution - depressed over lack of advancement in bank - gambling.
22.	<b>Munday</b> NSWCCA 14.4.1994	4 x s.178BA (NSW) [5y]  Sched: 38 x s.178BA	\$21,000	PG	MT 2y AT 8m	AA MT 1y 7m AT 13m	Priors of similar nature - in breach of bond and PD.	Sales assistant sold goods to individuals at TAFE who paid in cash over six weeks - billed college and kept cash On appeal took into account accumulation on previous sentence
23.	<b>Cardwell</b> (58)  <b>Butcher</b> (41)  NSWCCA 23.5.1994	12 x s.178BA (NSW) [5y]	\$200,000	VG	MT 2y 3m AT 9m	AD	Nil	Sales manager (B) and weighbridge officer (C) for quarry company - over four year period organised contracts worth \$2m and took 10% for themselves without authority.
24.	<b>Kermali</b> (29) NSWCCA 6.7.1994	5 x s.178BA (NSW) [5y]  2 x s.300(2) (NSW) [10y]  s.178BB (NSW) [5y]  Sched: 76 offences	\$51,000	PG	MT 20m AT 10m	AD	Nil	Systems development officer with SRA - through false statements induced SRA to purchase from offender's company instead of cheaper sources over two years All money reimbursed.

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25.	<b>McInnes</b> NSWCCA 26.7.1994	2 x s.249B (NSW) [7y]  8 x s.178BB (NSW) [5y]	\$16,500	VG	MT 2y 3m AT 9m	AD		Middle management SRA arranged with third person for payment of invoices for work not done over six months. Young man.
26.	<b>Brown</b> NSWCCA 1.8.1994	s.178BB (NSW) [5y]  Sched: 2 x s.178BB	\$300,000	PG	15m PD	Crown AD.		Car dealership - received money from Nissan for purchase of three cars not purchased Economic difficulties.
27.	<b>Wong</b> (52) NSWCCA 14.11.1994	6 x s.178A (NSW) [7y]  Sched: 14 offences	\$497,011	PG	MT 3y AT 1y	AA MT 2y AT 1y	Nil	Misappropriated money from employer over three years - forged signatures on cheques. \$47,142 repaid - volunteered guilt before actions discovered - gambling.
28.	<b>Tyrrell</b> NSWCCA 25.11.1994	s.156 (NSW) [10y]  5 x s.158 (NSW) [5y]	\$36,654	PG	MT 1y 6m AT 6m	AD	Nil	Stole from employer, RTA - initially stole to replace employer's money stolen from car - when realised would be caught went on final fling, and gambled money.
29.	<b>McCarthy</b> NSWCCA 17.3.1995	3 x s.178A (NSW) [7y]  2 x s.179 (NSW) [5y]	\$21,658	VG	MT 9m AT 3m	AA Bond 5y \$5,000 fine.	Nil	Manager of Dalgety appropriated money over three months - sold cattle in breach of agreement and failed to account.
30.	<b>El-Rashid</b> NSWCCA 7.4.1995	2 x s.300(2) (NSW) [10y]  2 x s.158 (NSW) [5y]  Sched: 2 x s.300	\$122,500	VG  PG	MT 9m AT 15m	Crown AA MT 2y AT 1y	Nil	Employee of Arab Australian Ltd Bank transferred money from customers' accounts.
31.	<b>Santos</b> (48) NSWCCA 28.6.1995	13 x s.300(1) (NSW) [10y]  Sched: 68 x s.300	\$474,000	PG	MT 2y 9m AT 1y 3m (25% discount for assistance)	AD	Nil	Accountant defrauded employer by making out false cheques over 4 years Gambling - admitted offences to employer when became aware of audit -

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32.	<b>Jacobs</b> NSWCCA 27.9.1995	33 x s.175 (NSW) [10y]	\$407,909	PG	MT 2y 6m AT 1y 6m	AA on last sentence MT 3y 6m AT 2y 6m	Nil	March 91- March 93 - state retail manager for Dulux authorised payments to self At time of sentence \$241,539 recovered.
33.	<b>Veale</b> (36) NSWCCA 10.11.1995	12 x s.173 (NSW) [10y]	\$65,000	PG	MT 18m AT 18m Bond 4y	AA MT 12m AT 12m	Nil	Company director entrusted with cash cheques - offences occurred over seven months Full amount repaid by appeal - gambling.
34.	<b>Psaroudis</b> (40) NSWCCA 1.4.1996	38 x s.178BA (NSW) [5y] s.117 (NSW) [5y]	\$40,000	PG	MT 1y AT 1y	AD	on recognisance for similar offence	Female - embezzled from employer \$20,150 - stole identification items from sister-in-law allowing further larceny Gambling.
35.	<b>O'Neill</b> NSWCCA 24.7.1996	12 x s.178BA (NSW) [5y]  Sched: 59 x s.178BA	\$1,063,000	PG	MT 6y 6m AT 3y 6m	AD	similar type offences	Payroll supervisor for large company committed offences over three years using computer accounting procedures - no money recovered Gambling.
36.	<b>Vickers</b>          <b>Fearon</b> NSWCCA 17.10.1996	15 x 178BA (NSW) [5y]  Sched 34 offences  8 x s.178BA (NSW) [5y]  Sched 9 offences	\$16m: bank loss of \$3.345m  \$6m: bank loss of \$1.97m		MT 5y AT 1y  MT 5y AT 1y	AD		V, as manager of Westpac, approved loans for F that should not have been approved - culpability considered equal
37.	<b>Scott</b> (51) NSWCCA 27.11.1996	6 x s.178A (NSW) [7y]	\$107,000	PG	MT 1y AT 4m 5y GBB	AA (condition removed from bond)	Nil	Female – senior position in Credit Union – stole money over 9 years Young child – condition of bond requiring \$400 payment per month inappropriate

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38.	<b>Jarjoura</b> (31) NSWCCA 9.4.1997	4 x s.158 (NSW) [5y]  s.178BA (NSW) [5y]  Sched 3 x s.178BA 4 x s.178BB	\$300,000+	PG	MT 2y AT 2y	AD	nil	Employee of Commonwealth Bank milked accounts over 2 years Genuine remorse - admissions to additional offences - gambling and unresolved grief over brother's death.
39.	<b>Brillo</b> (20-21) NSWCCA 14.5.1997	5 x s.300(1) (NSW) [10y]  5 x s.300(2) (NSW) [10y]  Sched: 73 x s.300(1) 75 x s.300(2)	\$188,075	PG	MT 18m AT 2y	AD	Nil	Female - defrauded employer over 13 months - altered cheques signed by company signatories and deposited money into own account - no money repaid Money spent on lifestyle and gambling.
40.	<b>Durrant</b> NSWCCA 11.6.1997	s.156 (NSW) [10y]  10 x s.178BA (NSW) [5y]  Sched: 83 x s.156	\$349,401	PG	MT 3y AT 2y	AA on first count MT 2y 3m AT 1y 3m	Nil	Female - managed trust accounts at real estate - systematic and repeated fraudulent transactions over 3y 6m - tried to cover up by rewriting books. Gambling problem - reimbursed 67,010.
41.	<b>Mille</b> NSWCCA 1.5.1998	9 x s.156 (NSW) [10y]  Sched: 3 x s.156	\$25,755.50	PG	MT 12m AT 3m	AD	nil	Security Guard at Sydney Monorail stole money from ticket machine boxes after obtaining key over six month period. Good subjectives.
42.	<b>Battiato</b> <a href="#">[1999] NSWCCA 44</a>	9 x s.178BA (NSW) [5y]	\$490 000	PG	MT 2y 6m AT 2y	AA MT 2y 3m AT 1y 9m		Female - employee of bank altered accounts over 3 year period Judge failed to give sufficient weight to co-operation and assistance by applicant.
43.	<b>Chan</b> (34) <a href="#">[2000] NSWCCA 345</a>	27 x s.178BA (NSW) [5y]	\$578,000	PG	5y NPP 3y	AD	nil	Approved personal loans for fictitious clients while working at bank as investment manager over 6 months period. Gambling addiction.

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44.	<b>Giarratano</b> <a href="#">[2000] NSWCCA 418</a>	6 x s300(1) (NSW) [10y]  8 x s300(2) (NSW) [10y]  13 x s.134 (NSW) [5y]  Sched: 57 offences	\$367,000	PG	MT 2y AT 2y	AD		Stole from employer by altering cheques over 19 months. Gambling addiction.
45.	<b>Robinson</b> <a href="#">[2000] NSWCCA 556</a>	89 x s.178BA (NSW) [5y]	\$85,131	PG	MT 18m AT 2y 6m	AD	prior bond for larceny as clerk from bank - \$23,000	Stole money from employer over 18 months - obtained loan from bank by providing false information Mother of three young children with gambling problem - family moved to Western Australia.
46.	<b>Prasad</b> (23)  <b>Krishnan</b> (42)  <b>Prakash</b> (31)  <b>Milford</b> (24)  <a href="#">[2000] NSWCCA 539</a>	12 x s.178BA (NSW) [5y]  Sched: 87 x s.178BA  14 x Receiving  5 x Receiving  12 x Receiving	\$1,069,290	PG  PG  PG  PG	5y 3m NPP 4y 6m  3y 6m NPP 3y  2y NPP 18m  FT 3y 6m	AA 5y 3m NPP 3y 9m  AA 2y 6m NPP 18m  AA 18m (suspended for 12m)  AA 3y 6m NPP 2y 6m	nil  nil  nil  subsequent offences	Female claims officer in insurance company verified 99 fraudulent cheques - other offenders received cheques and cashed them into own bank accounts.

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47.	<b>Pont</b> (57) (2000) 121 A Crim R 302 <a href="#">[2000] NSWCCA 419</a>	s.156 (NSW) [10y]	\$35,000	VG	3y PD	Crown AD (sentence inadequate but delay in appeal)	minor - irrelevant	Manager of hotel paid \$5,000 by acquaintance who robbed hotel in presence of offender and took further \$30,000 from safe blaming robbery - opportunistic offence. Devoted family man with good work record.
48.	<b>Clark</b> (52) <a href="#">[2001] NSWCCA 69</a>	2 x s.71 (Cth) [7y]	\$51,222.70	VG	2y Released on recog after 8m	AD	nil	Used position as postal manager to steal money over extended period of time - created false computer records Unfortunate childhood - repaid \$10,000 - health problems.
49.	<b>Tripodina</b> (33-36) <a href="#">[2001] NSWCCA 136</a>	10 x s.178BA (NSW) [5y]  Sched: 42 x s.178BA	\$400,000	PG	6y 6m NPP 4y 6m	AD	nil	Used position as financial controller to defraud company over three and a half years - senior position. Remorse - pathological gambling problem - depression - some compensation made - steps taken to overcome gambling problem.
50.	<b>Fisher</b> <a href="#">[2001] NSWCCA 143</a>	6 x s.300(1) (NSW) [10y]  6 x s.300(2) (NSW) [10y]  Sched: 48 x s.300(1) 48 x s.300(2)	\$248,000	PG	MT 3y AT 2y	AA MT 2y 6m AT 2y 6m		Used position as technical manager to defraud company over 5 years - altered cheques already signed using sticky tape - serious breach of trust. Gambling addiction - confessed offences to police - remorse - some compensation made - rehabilitation
51.	<b>Hawker</b> <a href="#">[2001] NSWCCA 148</a>	9 x s.178BA (NSW) [5y]  Sched: 35 offences	\$560,000	PG (25%)	6y NPP 3y 6m	AD		Employee of bank involved in removing money through home lending scheme with co-offender - offences committed over 3y period. Used money for gambling.
52.	<b>Murtaza</b> (23) <a href="#">[2001] NSWCCA 336</a>	s.156 (NSW) [10y]	\$80,000	PG	3y GBB	Crown AA 6m	nil	Computer systems operator stole \$80,000 worth of equipment over 16 months - used security card and disabled security video - breach of trust All property recovered - gambling and alcohol addiction

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53.	<b>Farlow</b> (41) <a href="#">[2001] NSWCCA 348</a>	12 x s.178BA (NSW) [5y]  Sched: 13 x s.178BA	\$480,970	PG	4y NPP 2y 6m	AD	nil relevant	Clerical assistant at university raised cheques on false purchase orders - money stolen over 8 years - breach of trust. Used money to assist family - traumatic childhood - 3y old child with serious health problems
54.	<b>Jackson</b> (32) <a href="#">[2001] NSWCCA 355</a>	7x s.176A (NSW) [10y]  Sched: 22 offences	\$5.2m	PG (28.5%)	5y NPP 2y	Crown AA 5y NPP 3y	nil	Company secretary used company cheques to support lavish lifestyle - offences committed over 2 years. Married with young family - substantial reparation made
55.	<b>Sewell</b> <a href="#">[2002] NSWCCA 7</a>	7 x s300(2) (NSW) [10y]		PG	4y NPP 1y 5m	AD	similar matters	Induced bank to accept false instruments as genuine and thereby credit to offender's account company money Good character evidence - evidence of rehabilitation - medical condition
56.	<b>Trim</b> (65) <a href="#">[2002] NSWCCA 82</a>	2 x s.178BA (NSW) [5y]	\$445,653	PG (25%)	6y 9m NPP 4y	AA 6y NPP 3y	nil	Clerk to accountant - over 6years forged cheques and created false instruments - breach of trust Gambling addiction - remorse - age and health
57.	<b>Tomich</b> (43) (2002) 127 A Crim R 234 <a href="#">[2002] NSWCCA 175</a>	13 x s.156 (NSW) [10y]  4 x inserting data in computer  6 x altering data in computer  s.300(1) (NSW) [10y]  Sched: 99 similar offences	\$186,812	PG (> 15% on appeal)	5y NPP 4y	AA 4y NPP 2y	nil	Female bank clerk stole money from customer's accounts - manipulated accounts to hide withdrawals Gambling problem – devastated by loss of sons to husband - depressed at time of offences

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58.	<b>Power</b> (40s) <a href="#">[2002] NSWCCA 244</a>	39 x s.300(1) (NSW) [10y]	\$7.681m	PG (25%)	8y NPP 5y	AA 8y NPP 4y	nil	Female - middle manager at bank created fictitious loans for fictitious customers over 4 years - money spent on luxury living, particularly jewellery - some money used to repay older loans Motivation obscure - depressed and vulnerable at time - prospects of rehabilitation
59.	<b>Carr</b> (49) (2002) 135 A Crim R 171 <a href="#">[2002] NSWCCA 434</a>	s.176A (NSW) [10y] s.178A (NSW) [7y]	\$321,666 \$358,952	PG	4y NPP 2y FT 2y (concurrent)	Crown AD Sentence inadequate but discretion applied		As company director and solicitor fraudulently obtained money from company in 1996 - no charges pursued until second offence - as solicitor for second company banked cheque for sale of property in personal account
60.	<b>Montesinos</b> (35) (2002) 135 A Crim R 417 <a href="#">[2002] NSWCCA 470</a>	15 x s.300(2) (NSW) [10y]	\$119,643	VG	24m suspended	Crown AD	nil	Female employee deposited cheques drawn on account of employer into own account over five months - little insight into offending History of major depressive episodes
61.	<b>Thompson</b> (43-45) <a href="#">[2003] NSWCCA 219</a>	7 x s.300(1) (NSW) [10y] 7 x s.300(2) (NSW) [10y] Sched: 30 x s.300(1) 30 x s.300(2)	\$144,000	PG (25%)	3y NPP 18m	AD	Nil relevant	Female - credit collector for company took money to pay for family expenses and finance gambling addiction Financial difficulties
62.	<b>Rosser</b> (47) <a href="#">[2004] NSWCCA 216</a>	33 x s.176A (NSW) [10y]	> \$80,000	VG	4y NPP 2y 3m	Nil	AD	Female director of pre-school – over 16 m period drew cheques on pre-school account and deposited into own account Aboriginal – drug, alcohol and gambling addictions

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63.	<b>Fell</b> <a href="#">[2004] NSWCCA 235</a>	14 x s.178BA (NSW) [5y]  Sched 70 x s.178BA	\$326,324  \$216,349	PG (25%)	22m - suspended	Crown AD	Nil	Defrauded employer by swiping his key card in his employer's records so transactions appeared genuine credit or refund to customer but was automatically credited to offender's bank account. Voluntarily refunded \$279,844.45 – remorse - psychiatric disorder – steps taken to rehabilitation
64.	<b>Pipes</b> (53) <a href="#">[2004] NSWCCA 351</a>	s.134.2 (Cth) [10y]	\$155,644	PG	3y NPP 2y	AD	Nil	Senior employee of Dept of Veteran Affairs diverted funds – accessed computer and changed details Money repaid – contrition and remorse
65.	<b>Maharaj</b> (30) <a href="#">[2004] NSWCCA 387</a>	7 x s.300(1) (NSW) [10y]  7 x s.300(2) (NSW) [10y]  s.157 (NSW) [10y]  s.156 (NSW) [10y]  Sched: 122 similar offences	\$440,000	PG (25%)	5y NPP 3y	AD	Nil	Employee of financial planning institution – managed clients funds – stole money from 13 clients over 3.5 years – motivated by greed Assistance to authorities – some restitution – delay – some medial problems – remorse
66.	<b>Swadling</b> <a href="#">[2004] NSWCCA 421</a>	9 x s.156 (NSW) [10y]  Sched: 11 x s.156	\$322,766	PG (25%)	7y NPP 4y	AA 6y 3m NPP 3y 3m	Nil	Female accounts clerk committed offences over 21m - unsophisticated offence Disadvantaged family – previous good character – some remorse - motivated by desire to help family
67.	<b>Mungomery</b> (37) (2004) 151 A Crim R 376 <a href="#">[2004] NSWCCA 450</a>	3 x s.176A (NSW) [10y]  Sched: 105 x s.176A	Over \$1m	PG	5y NPP 3y 3m	AD	Nil	Manager defrauded company over 4 years 6 months – creation of false invoices Gambling habit – married with 2 young children

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
68.	<b>Watt</b> (29) <a href="#">[2005] NSWCCA 89</a>	11 x s.184(2)(a) (Cth) [5y]	Over \$4m	PG/ VG	4y NPP 2y 6m	AD	Nil	Employee of company associated with church – significant dishonesty and motivated by greed – significant breach of trust – general deterrence Supportive family – epileptic – undertaking accountancy course – good character
69.	<b>Farrant</b> <a href="#">[2005] NSWCCA 229</a>	6 x s.300(1) (NSW) [10y]  2 x s.178BA (NSW) [5y]  Sched: 44 offences	\$139,000	PG	2y 9m NPP 18m	AD	Similar offences	Female employee responsible for paying creditors of company – made out cheques to creditors where no money owing and changed name on cheque – used company credit card to make purchases – offending over significant period of time – significant breach of trust Committed to repayment
70.	<b>Itaoui</b> (24-26) (2005) 158 A Crim R 233 <a href="#">[2005] NSWCCA 415</a>	s.156 (NSW) [10y]	\$135,199	PG (20%)	2y 10m NPP 15m	AA (only to correct pronouncem ent of sentence)	Subsequent dishonesty offence	Female stole from employer travel agent over 15 months – well planned, persistent and determined theft Physical and mental ill health - delay
71.	<b>Scanlan</b> <a href="#">[2006] NSWCCA 238</a>	4 x s.178BA (NSW) [5y]	Over \$400,000	VG	4y NPP 3y	AD	Nil	Female employee stole from company over two years – position of trust – high degree of planning No restitution – gambling addiction
72.	<b>Itaoui</b> <a href="#">[2006] NSWCCA 273</a>	9 x s 178BA (NSW) [5y]  Sched: 10 x s.178BA Att s.178BA	\$424,198	PG (approx 25%)	3y 6m NPP 2y	AD		Legal clerk stole from trust account
73.	<b>Pollard</b> (36) <a href="#">[2006] NSWCCA 405</a>	29 x s.178BA (NSW) [5y]	\$92,164.48	PG	2y NPP 15m Suspended	Crown AD	Nil	Accounts supervisor at University transferred money to own account over three months Financial pressures – major depressive illness – remorse Inadequate but appeal dismissed in exercise of discretion
74.	<b>Murphy</b> (24-25) <a href="#">[2007] NSWCCA 18</a>	11 x s.135.1(1) (Cth) [5y]	\$375,895	PG (25%)	3y 3m NPP 2y 3m	AA 3y 3m NPP 2y	Nil	Centrelink employee – changed bank account details – offences committed over 18 months

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
75.	<b>Hyman</b> <a href="#">[2007] NSWCCA 47</a>	9 x s.300(1) (NSW) [10y]  9 x s.300(2) (NSW) [10y]  2 x s.178BA (NSW) [5y]  Sched: 50 offences	Over \$200,000	PG (25%)	5y 3m NPP 3y 9m	AD	Similar offences	Female executive assistant to Vice President of company – misused corporate credit card over 5 years – forged signature of VP – breach of trust involving forgery and planning Repaid agreed amount of \$220,000 – remorse - gambling
76.	<b>Stratford</b> (61-64) <a href="#">[2007] NSWCCA 279</a>	15 x s.176A (NSW) [10y]  Sched: 29 offences	\$61,804  \$98,633	PG (25%)	3y 6m NPP 2y	AD	Nil	Company secretary stole from company over 3 years Remorse – heroin addicted son – repaid all money – good prospects of rehabilitation
77.	<b>Todorovic</b> (28) <a href="#">[2008] NSWCCA 49</a>	8 x s.178BA (NSW) [5y]  Sched: 56 x s.178BA	Approx \$160k	PG (20%)	3y NPP 2y PD	Crown AD	Nil	Accounts manager for small company – transferred payments into own account. Sentence inadequate but Court declined to intervene - little mitigation in gambling addiction – material since sentence including illness
78.	<b>Braun</b> (28) <a href="#">[2008] NSWCCA 269</a>	6 x s.1041G (Cth) [5y]  2 x s.300(1) (NSW) [10y]		PG	3y 3m NPP 2y 5m	AA 2y 8m NPP 1y 8m	Nil	Share trader for company managing investment accounts – steadily lost money – made up false reports for investors to hide losses – made two groups of false instruments purporting to evidence transactions – no training and no supervision – no financial gain – repeated and persistent offending over 14 months - \$1.2m invested – losses ‘very large sums of money’ Remorse – prior good character
79.	<b>Marks</b> <a href="#">[2009] NSWCCA 24</a>	4 x s.178BA (NSW) [5y]  Att s.178BA (NSW) [5y]	\$185,425  \$118,800	PG	5y NPP 3y 9m	AA 3y 5m NPP 2y 9m	Record – no prior imprisonment	Employee of Health department made false claims for payments for staff training over 2.5 months – breach of trust History of mental illness – delay - contrition

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
80.	<b>Gaffney</b> <a href="#">[2009] NSWCCA 160</a>	8 x s.178BA (NSW) [5y]  Sched: 4 x s.300(1) 4 x s.300(2)	\$3,943m	PG (25%)	8y NPP 5y	AA 6y NPP 5y		Senior bank officer stole money over 22 months – planned offences – abuse of trust Good prospects of rehabilitation – gambling addiction
81.	<b>Dela Cruz</b> (34) <a href="#">[2010] NSWCCA 333</a>	s.178BA (NSW) [5y]  s.178BA (NSW) [5y]  s.193B(2) (NSW) [15y]  Sched: 2 x s.178BA	\$21,930.22  \$53,740  \$406,725.16  \$35,459.22	PG (25%)	3y NPP 2y  3y NPP 2y  3y 5m NPP 1y 2m  <u>Total:</u> 6y 9m NPP 4y 6m	AA 3y NPP 2y  3y NPP 2y  3y 2m NPP 1y 2m  <u>Total:</u> 6y NPP 4y		Female senior accounts clerk transferred \$21,930.22 and \$53,740 to own account and withdrew money – stole further \$406,725.16 – changed companies and stole further \$35,459.22 Element of double punishment in making sentenced for proceeds offence partially cumulative
82.	<b>Vaughan</b> <a href="#">[2011] NSW CCA 4</a>	5 x s.178BA (NSW) [5y]  Sched: 5 x s.178BA(1)	\$2,768,598	PG (25%)	5y NPP 3y	AD	nil	Female account keeper and personal assistant to manager in company – unauthorised use of signature stamp on cheques and unauthorised internet transactions – 417 transactions over 7 years – supported lavish lifestyle Voluntary returned to Australia from London – suffering bipolar disorder at time of offence – prospects of rehabilitation – some restitution
83.	<b>Dwayhi</b> (25)  <b>Bechara</b> (42)  <a href="#">[2011] NSWCCA 67</a>	4 x s 134.2(1) (Cth) [10y]  Sched: 4 offences  s.134.2(1) (Cth) [10y]  s.400.4(1) (Cth) [20y]	\$857,357 - received \$135,000	PG (25%)  VG	5y NPP 3y Reparation order \$135,000  4y 9m NPP 3y Reparation order \$101,632	AD  AA 3y conditional release after 2y		D - ATO employee - verified four false tax refund claims in Business Activity Statements submitted to ATO - - received \$135,000 from co-offenders - concealed primary offences by making false entries in electronic reports, creating paper trails and lodging forged documents (Form 1 offences) - grave breach of trust of position as public officer of ATO B and co-offender provided false ATO statements – co-offender took almost two thirds of proceeds.

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
84.	<b>Job</b> (42) <a href="#">[2011] NSWCCA 267</a>	7 x s.178BA (NSW) [5y]  4 x s.178BA (NSW) [5y]  4 x s.249B (NSW) [7y]	\$106,500	PG (40% plea and assist)	FT 18m  FT 18m  3y NPP 1y  <u>Total:</u> 5y NPP 3y	AA FT12m  FT 12m  3y NPP 1y  <u>Total:</u> 4y NPP 2y	Nil	Operations manager at RTA – used position to defraud RTA on behalf of friend of family – approved payment of false invoices – contracted work without tender process – total amount defrauded \$300,000 – received \$106,500 for involvement Genuine remorse – intention to make restitution – mental illness
85.	<b>Hughes</b> <a href="#">[2013] NSWCCA 129</a>	8 x s.178BB (NSW) [5y]  Unauthorised computer function  Sched: 5 offences	\$509,637.70	PG (45% plea and assist on appeal)	<u>Aggregate</u> 4y NPP 2y 6m	AA <u>Aggregate</u> 3y 3m NPP 2y	Similar trust fraud offences on two previous occasions	Female employee of RailCorp made false work records to approve payments to sub-contractor over 18 months – made false representations to sub-contractor – supervised payments through computer – rerouted supervisor's e-mails to approve payments Significant gambling problem – good rehabilitation – difficult childhood with sexual and physical abuse – assistance - delay
86.	<b>Subramaniam</b> (36-40) <a href="#">[2013] NSWCCA 159</a>	23 x s.178BA (NSW) [5y]  3 x s.193B(2) (NSW) [15y]	\$45,388,249	PG (25%)	<u>Aggregate</u> 15y NPP 7y	AA <u>Aggregate</u> 11y NPP 6y		Female senior financial accountant for financial institution – used position to transfer funds from corporate accounts over five years – purchased property and luxury goods and gave gifts Some reparation made although shortfall – personality disorder – sexually abused as a child – prospects of rehabilitation
87.	<b>Donald</b> <a href="#">[2013] NSWCCA 238</a>	s.184(2)(a) (Cth) [5y]	\$1,781,707	PG	2y 6m Suspended	Crown AA 2y NPP 12m		Client advisor for stock broking firm bought and sold shares and traded for clients without authorisation – took profits – 30 transactions over 2.5 years Delay – suffering mental illness
88.	<b>Johnston</b> (40 at sentence) <a href="#">[2017] NSWCCA 53</a>	s.192E(1)(b) (NSW) [10y]	\$1.257m	PG (25%)	6y 6m NPP 4y	AD	Nil	Senior accountant for mining company – made 156 false invoices over three years Gambling addiction – some reparation – undertaken rehabilitation program

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
89.	<b>Upadhyaya</b> <a href="#">[2017] NSWCCA 162</a>	10 x s.176A (NSW) [10y]  4 x s.192E(1) (NSW) [10y]	\$10.75m	VG	12y NPP 7y 9m	AD		August 2005-Dec 2010 – director of business – deliberate, systematic and sustained defrauding – falsely inflated invoices in ordering goods from companies owned by offender – on one occasion ordered goods and had them delivered to own company
90.	<b>Siwek</b> (70) <a href="#">[2017] NSWCCA 178</a>	5 x s.192E(1)(b) (NSW) [10y]  4 x s.178BA(1) (NSW) [5y]  Sched: 3 x s.178BA	\$1.7 million	PG	<u>Aggregate</u> 6y NPP 3y 8m	AD	Nil	2005 – 2012 – offences committed over period of 9 years - worked as accounting manager with multi-national corporation based in America which banked with Australian bank – entrusted with task of sending electronic funds transfers - transferred funds to bank account to which he had access - breach of trust. Good character – gambling addiction – repaid \$450k
91.	<b>Pereira</b> <a href="#">[2018] NSWCCA 171</a>	s.178BA(1) (NSW) [5y]  3 x s.249B (NSW) [7y]  s.193B(1) (proceeds of crime) [20y]  Sched: s.192E(1)	\$3.2m	PG (40% plea and assist)	<u>Aggregate</u> 6y NPP 4y			2004-2015 – Senior executive of large company defrauded company by receiving corrupt payments over many years – premeditated – considerable planning – high degree of sophistication and deception – well above mid-range Motivated by greed
92.	<b>Woods</b> <a href="#">[2018] NSWCCA 261</a>	s.192E(1)(b) (NSW) [10y]	\$809,510	PG (25%)	5y NPP 3y	AD		Female – employee in charge of payments to sub-contractors in large transport and warehouse company – 155 fraudulent transactions over 5 years – significant position of trust – planning and forethought
93.	<b>Richards</b> (47) <a href="#">[2019] NSWCCA 199</a>	2 x s.192E(1)(b)  Breach of bond for dishonesty offence	\$457,704.26  \$31,040	PG (25%)	<u>Aggregate</u> 5y 3m NPP 3y 6m  6m (concurrent)	AD	record for dishonesty offences – breached bond	Female – 2012-2016 - worked as bookkeeper for owner of gymnastics business – subcontractor – took over financial side of business and moved money into own account and account of friend – breach of trust – substantial harm to victim No attempt to repay money – no remorse – evidence of childhood sexual abuse, gambling and depression provided limited mitigation

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	CASE (AGE IF KNOWN)	OFFENCE AND MAX PENALTIES	AMOUNT	PLEA	SENTENCE	APPEAL	RECORD	FACTS
94.	<b>Whyte</b> (33-40) <a href="#">[2019] NSWCCA 218</a>	8 x s.178BA 19 x s.192E	\$2,906m	VG	11y NPP 6y 6m	AA 10y NPP 6y 6m	nil	Female – trusted office administrator of family business – close relationship with family – instructed customers to make payments to personal account over 7 years – sophisticated and significant degree of planning – gross abuse of trust – mid range Mother of two daughters – conduct of trial a mitigating factor under s.22A – special circumstances On appeal – judge erred in finding motivation of financial gain an aggravating factor
95.	<b>Raine</b> <a href="#">[2020] NSWCCA 32</a>	s.192E(1)(b)  Sched: possess 0.11g meth	\$682,923	PG (25%)	3y 6m NPP 2y 4m	AD	minor and irrelevant	Employee of Tabcorp used knowledge and access to computer to duplicate unclaimed tickets and claim winnings – abuse of trust – Jan 2013-July 2016 – worked with wife although more culpable – financial gain – sophisticated and well thought out fraud – mid-range
96.	<b>Singh</b> (23-26) <a href="#">[2020] NSWCCA 353</a>	3 x s.192E(1)(b)	\$3,286,125	PG	<u>Aggregate</u> 6y NPP 4y	AD	Nil	Defrauded company over 3 year period between 2013 and 2016 - employed as assistant accountant. Premeditation, degree of sophistication and major breach of trust.
97.	<b>Abellanoza</b> <a href="#">[2021] NSWCCA 4</a>	4 x s.192E(1)(b) 1 x s.193B(1) 2 x s 193B(2)  Sched: 3 x s.192E(1)(b)	\$3,739,773  \$130,135  \$61,000 & \$119,975	PG (25%)	<u>Aggregate</u> 8y NPP 5y	AD	Nil	Female - 2010-2018 - worked for travel company as a branch accounting supervisor - amended bank account details of certain payees of company to accounts under her control – withdrew money in cash – proceeds of crime offences involved cash withdrawals to enhance applicant's lifestyle - transacted through gaming machines after which cheques for "winnings" deposited into bank accounts under applicant's control - gross breach of position and trust – planning and organisation- duration, repeated nature, and reasonable complexity of frauds Good character – anxiety, major depressive and gambling disorder

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98.	Kelly (29-34) <a href="#">[2023] NSWCCA 104</a>	31 x s.193E(1)(b) [10y]  Sched: 59 x s.193E(1)(b) [10y]	\$6.7m	PG (25%)	<u>Aggregate:</u> 13y NPP 8y	AD	nil	Sustained course of fraudulent misconduct over 5y involving 90 victims and \$6.7m – employee of investment company used false documents and forged signatures to have unclaimed money paid into bank accounts controlled by offender Prior good character On appeal: inconsistencies in indicative sentences do not undermine appropriateness of aggregate sentence

Last updated: May 2023

**Table of Offences**

<b>Offence</b>	<b>Section</b>	<b>Status</b>	<b>Maximum Penalty</b>
<b>Crimes Act 1900 (NSW)</b>			
Larceny	s.117	1900 - current	5 years
Steal, embezzle or for fraudulent purpose destroys etc whole or part of valuable security	s.134	1900 - current	5 years
Larceny by clerk or servant	s.156	1900 - current	10 years
Embezzlement by clerk or servant	s.157	1900 - current	10 years
Falsification of accounts by clerk or servant	s.158	1900 – 22.2.2010	5 years
Director of company or member of body corporate fraudulently appropriate property of company or body corporate	s.173	1900 – 22.2.2010	10 years
Director falsifies books with intent to defraud	s.175	1900 – 22.2.2010	10 years
Cheat or defraud as director or member of body corporate or public company	s.176A	2.11.1979-22.2.2010	10 years
Fraudulent misappropriation of money collected or received	s.178A	12.3.1929-22.2.2010	7 years
Obtain valuable thing by deception	s.178BA	2.11.1979-22.2.2010	5 years
Obtain valuable thing by false or misleading statement	s.178BB	2.11.1979-22.2.2010	5 years
Obtain property by fraud	s.179	1900 – 22.2.2010	5 years
Dishonestly by deception obtain property or financial advantage or cause financial disadvantage	s.192E(1)	22.2.2010 - current	10 years
Intentionally deal with proceeds of crime intending to conceal	s.193B(1)	28.10.2005 - current	20 years
Knowingly deal with proceeds of crime	s.193B(2)	28.10.2005 - current	15 years
Corruptly receive or solicit commission or reward	s.249B	5.7.1987 - current	7 years
Make false instrument / use false instrument	s.300(1) & (2)	16.7.1989-22.2.2010	10 years
<b>Corporations Act 2001 (Cth)</b>			
Director, other officer or employee uses position dishonestly with intention of directly or indirectly gaining advantage for themselves or someone else, or causing detriment to corporation	s.184(2)(a)	15.7.2001-13.3.2019	5 years
		13.3.2019-current	15 years
Engaging in dishonest conduct in course of carrying on a financial services business	s.1041G	11.3.2002-12.12.2010	5 years
		13.12.2010-12.3.2019	10 years
		13.3.2019-current	15 years

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Offence	Section	Status	Maximum Penalty
<b>Crimes Act 1914 (Cth)</b>			
Defraud Commonwealth	s.29D	25.10.1984-24.5.2001	10 years
Steal, fraudulently misappropriate or fraudulently covert to own use Commonwealth property	s.71(1)	29.3.1926-24.5.2001	7 years
<b>Criminal Code (Cth)</b>			
Obtain financial advantage by deception	s.134.2	24.5.2001-current	10 years
Dishonestly intend to gain or cause loss to Commonwealth entity	s.135.1	24.5.2001-25.8.2018 25.8.2018-current	5 years 10 years
Intentionally dealing in proceeds of crime - \$100,000 or more	s.400.4(1)	1.1.2003-current	20 years

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