

IN THE SUPREME COURT OF SAMOA

HELD AT MULINUU

BETWEEN: **P O L I C E**

Informant

AND: **MULIAGATELE RAPI**
TEVAGA *male of Alafua*
and Malifa

Defendant

Presiding Judge: Justice Slicer

Counsel: L Taimalelagi and E Niumata for prosecution
 A Roma for defendant

Hearing: 6 – 9, 20 – 23 March 2012

Reasons for Decision: 23 April 2012

Charges: Theft As A Servant

REASONS FOR DECISION OF SLICER J

1. The defendant was initially charged with 62 Informations, each alleging the crime of Theft As A Servant, contrary to the Crimes Ordinance 1961 sections 85 and 86, during the period 2006 – 2009. At trial, 13 of the charges were withdrawn leaving 49 charges to be dealt with by the Court. Before trial, some 43 amendments were made to the remaining Informations. All were minor in nature, relating to altered dates to conform with the relevant documentations.

2. At all the relevant times the defendant was employed by the Samoa Airport Authority (“the Authority”) as the Chief Financial Officer. Another man, Lee Apineru (“Apineru”), was employed as the Chief Financial Clerk. It is the prosecution’s case that on many occasions the two men engaged in dishonest conduct, to the detriment of the Authority. Apineru left the country soon after the investigation of financial returns. He remains uncharged and unavailable for a joint trial.

3. The Authority is run by a Board with a Chief Officer and departmental or divisional sections responsible for the operations of the Authority. Tagaloa Ringo Jensen (“Jensen”) was the Manager of Corporate Services (MCS) at all the relevant times. Muliagatele Rapi Tevaga (“Tevaga”) reported and was responsible to him who, in turn, was responsible to the General Manager. Apineru was responsible to Tevaga.

4. The defendant was effectively at the third tier of the management team and responsible for a special independent unit within the Authority. He was responsible for the maintenance of receipt and cheque books, banking, cash receipts from the parking and VIP facilities, departure taxes collected by Westpac Bank at the airport or by security, shop rentals, unscheduled landing fees and the like. Whilst he could not perform all the tasks and functions, he was responsible for checking and monitoring the staff and systems. The role of Apineru was also significant as the Chief Financial Clerk, and it is the prosecution’s case that if one missed a mistake or error the other would act as a check or balance. If both were involved in acts of dishonesty then it would be easy to either permit the other to take money or to protect each other in the cover up of dishonest conduct.

5. Nevertheless, the Court is required to conduct the trial of this person alone on the evidence before it that is admissible on his case.
6. The defendant exercised his Constitutional and common law right not to give evidence and no adverse inference is to be made from this.
7. The defence through its cross-examination and final submission is a combination of:
 - the defendant was careless in some of his translations;
 - the flight of Lee Apineru at a critical stage, at least, raises the suspicion that the defendant had been betrayed by someone he trusted; and
 - the system enabled others to divert money for their own benefit.
8. The prosecution suggests that there were too many errors to show carelessness; that there was some direct evidence implicating Tevaga. Some of the transactions suggested connivance at the top and the balance showed, in a circumstantial manner, the guilt of the defendant.
9. The Court is required to consider each Information separately but concomitant evidence such as opportunity, repetition or habit, standard of comparison, coincidence and the like permit a Court to apply that evidence. Here, there is some direct evidence but the Court will treat the case as primarily a circumstantial one.
10. In some instances the Court is suspicious of a specific transaction but where it is not satisfied beyond reasonable doubt as to a particular matter it will record a verdict of

not guilty. It will, where necessary, apply the test of a reasonable hypothesis consistent with innocence.

Duties of the Defendant

11. The defendant was employed as the Chief Financial Officer from July 2005 until September 2008. His duties included:

- (1) “[being] responsible for ensuring that all funds collected by the Airport Authority were banked and accounted for in accordance with proper accounting policies and general procedures. In doing this the accused had the implicit task of checking and verifying the daily cash receipt summaries prepared by members of the finance division. These summaries were generally prepared by the account receivable clerk who, at the time, was Lee Apineru or any other finance officer appointed by the accused in his capacity as the chief financial officer.
- (2) ...required to check that all receipts were accounted for on the cash receipt summary itself.
- (3) ...to check that the receipts corresponded its supporting documents and he had to ensure that the information on the receipts were accurate and complete.
- (4) ...to re-perform the calculations on the cash receipt summary to ensure that this was an agreement with the total receipts in the receipt book.
- (5) ...ensure that the money received was in agreement with the receipts issued as well as the receipts recorded on the cash receipt summary, and lastly, once all of this was done by the accused he was also required to ensure that all such money was lodged with the bank.
- (6) ...[he] was primarily responsible for double checking the banking

once the cash receipt summaries were checked and verified. The banking was generally done by the accounts receivable clerk or any other officer appointed by the accused. In respect of the banking, the accused had to ensure that all funds received by the Authority were properly lodged with the bank the following working day once these were of course checked and accounted for.”

12. ‘The various sources of revenue collected by the Airport Authority included vehicle parking fees, vehicle registration fees, long term parking, departure tax, aircraft landing fees as well as the hireage costs for the use of airport facilities. These are the various sources of revenue that was collected by the Authority and were eventually handed to the accused to check and to ensure that these were properly and accurately accounted for as well as accordingly lodged with the bank.’

Independent Audit

13. The internal audit was referred to the firm of Public Accountants Lesa ma Penn which checked the primary documents and the Samoa Airport Authority findings; in comparing their own assessment with the earlier calculations concluded that the former had understated the amount of missing money. The relevant calculations are:

Particular(s)	Lesamapenn \$	SAA \$	Variance \$
Short Banking			
ANZ receipts	5,382.00		
Westpac receipts	<u>15,132.05</u>		
	<u>20,514.05</u>	<u>20,744.25</u>	<u>(230.20)</u>
Departure tax stickers collected and unbanked	<u>29,470.00</u>	<u>29,830.00</u>	<u>(360.00)</u>

Vehicle parking fees collected and unbanked	<u>85,567.00</u>	<u>14,955.00</u>	<u>70,612.00</u>
Landing fees collected but not banked		4,609.00	
Landing fees collected but not receipt in Master rec. book		<u>7,355.21</u>	
Undeposited landing fees	<u>11,951.55</u>	<u>11,964.21</u>	<u>(12.66)</u>
US landing fees - unrecovered	<u>9,156.22</u>	<u>8,553.15</u>	603.07
Receipts not banked	<u>7,857.00</u>	<u>7,857.00</u>	
Total Misappropriated Funds	<u>164,515.85</u>	<u>93,903.61</u>	<u>70,612.21</u>

14. The misappropriated funds far exceeded the amount for which the defendant has been charged and it is likely that other employees took advantage of the system for personal gain. But the discrepancy does not require the conclusion that the prosecution is unable to prove the guilt of this defendant on the matters alleged against him.

15. The prosecution’s case is that the misappropriated funds of the Authority amounting to \$30,590, either directly or as a party to a joint enterprise by aiding and abetting one, Lee Apineru.

16. The misappropriation is said to have been undertaken through five methods, namely

(1) “...by endorsing cash receipt summaries as correct and complete notwithstanding the incorrect calculation of total receipts on the actual summary itself.

(2) ...the accused endorsing cash receipt summaries as complete and correct notwithstanding the omission of receipts from the actual cash receipt summary...there were receipts however these were deliberately omitted from the cash summary.

- (3) ...the accused failing to bank landing fees that were collected by the Authority...landing fees were collected however they were just not banked or lodged with the bank, so there is a record that landing fees were collected.
- (4) ...it's the same method however this time failing to bank the departure taxes that were collected and lastly, the accused failing to bank vehicle parking fees which were also collected by the Authority... there were two different procedures that were carried out by the Airport Authority, so you have a departure tax that you pay over the counter with the bank teller, so that form of departure tax we're not concerned with that departure tax. The only other form of departure tax is in the event that the banks are not actually opened during the scheduled flights. There is an alternative option for passengers to pay for their tax as they go thru (sic) immigration so they have a separate security officer."

17. The prosecution had presented its case using, as a method, the varying forms of defalcation described above as appendixes which contained the documents relevant to the impugned transactions and the method used. Many of the documents are shown to exclude error and isolate and identify the misappropriation.

Witnesses

18. The prosecution called 13 witnesses for five activities connected with the transaction. Some gave evidence relevant to all charges, and others confirmed specific transactions. It is convenient, in a case of this nature, to deal with their evidence in one section and later apply it to the specific charges. The characteristics of the witnesses are:

Management

- (i)(a) Tagaloa Ringo Jensen was the Manager of Corporate Services for the Authority. His integrity was not challenged at trial. He gave evidence of the structure of the organisation, its bank accounts with ANZ, Westpac and the National Bank of Samoa, with each account requiring a separate set of receipt books. Different sources of money would be allocated into the respective banks.

- (b) He explained the three shift systems for the car park, the recording of fees and the delivery of cash to the Accounts Receivable Clerk, and a creation of a receipt within the system. Moneys were kept in locked boxes; the responsibility of that shift when the finance section was closed. Jensen would, during portions of the time, empty the boxes during the weekends.

- (c) Moneys received, either by cash or cheque, were recorded on a Daily Summary Sheet and signed by the officer who was responsible for its preparation and checked by the defendant or a delegated officer.

- (d) Landing fees for scheduled airlines were paid on a monthly basis but unscheduled flights were required to pay cash to AVSEC before departure. The payment was receipted and paid into the finance section.

- (e) Departure taxes paid through the Westpac booth were automatically lodged with the Authority's account. If collected by AVSEC it was receipted and

given to the finance section accompanied by the passenger manifest.

- (f) Hire of the VIP lounge and long term parking were dealt in like manner as (b) and (c).
- (g) The above required checking receipts against cash or cheques received by a senior officer usually Tevaga or, in his absence, Apineru.
- (h) The banking operation was undertaken in the ordinary business manner and checked by bank officers.

Jensen's evidence was relevant to all of the impugned transactions.

(ii) Michael Amosa

19. Michael Amosa ("Amosa") was the Chief Internal Compliance Officer for the Authority. He was responsible for internal audits: routine and special, undertaking approximately 8 audits per year. In August 2008, he was directed to commence an internal audit of the finance section. On 28 August, he reported, in a 5-page summary with detailed annexures ("Exhibit P1"), to the General Manager in which he identified numerous accounting errors in the manner or methods earlier stated. That report formed the basis of further investigations culminating in these proceedings. The Board met on 2 September and was attended by senior officers. The Company Service Manager and Chief Financial Officer were directed to provide detailed reports of the audit, and the internal audit section to conduct further inquiries and

formulate charges in procedures.

20. The Court accepts the accuracy of the August audit. On 3 September senior officers, including the defendant, met with the Internal Audit Division and Quality Assurance to consider the financial position of the Authority for the period 1 July 2007 and 30 June 2008. It undertook remedial action, including the employment of external auditors from the firm of certified public accountants Lesa ma Penn.
21. After further auditing and compilation of documentations Amosa reported the findings to the Attorney General on 11 November 2010. He advised relevant to the defendant and Apineru the following:

“I have approached Mr Lee Apineru during the initial audit field work for his clarification about the cash receipt summaries that he signed which have major variances or short bankings but his answer was simple ‘he did not know anything and not aware of it’. The next day our aviation security has informed the authority that Mr Lee Apineru has left the country and no further communication with him could be established during the time.

On the other hand Mr Rapi Tevaga was asked to give an explanation regarding the short bankings which was reported consequential to the internal audit of receipts. In our interview, he told that he was not aware of all the short banking because he believed that all the monies have been accounted for and he was not informing of any circumstances being raised in the report by his subordinates. Whilst the investigation was in the progressing stage he approached me and said quote ‘he was negligent in performing of his duties and responsibilities in regards to not properly checking of banking to ensure all cash are accounted for’. I have asked him to clarify his line of statement by ‘negligent in performing of his duties’, he said and I quote ‘he was relying and put his trust on the account receivable clerk’s checking of the cash and the preparation of the banking’. In

saying this, he overlooked the procedures of internal controls over the security of public funds which creates avenues for misappropriation of funds.”

22. The accuracy and reliability of Amosa’s evidence is accepted by the Court. In fact, he underestimated the losses of the Authority.
23. His evidence is relevant to each Appendix.

(iii) Joe Stowers

24. Joe Stowers (“Stowers”) was the accountant employed by the Authority and his evidence relates primarily to Appendix 2, and in particular Information S1908/10, and will be separately dealt with.

Independent Auditors

25. An independent auditing firm Lesa ma Penn was instructed to review the internal audit, check all of the primary documentation and compare its own findings with those of the internal audit. It conducted its audit for the financial year 1 July 2005 – 30 June 2008 and 1 July 2008 and 14 October 2008. Its findings can be summarised as misappropriation.

		<i>Reviewed Alleged Misappropriation</i>
1	Short Banking	20,514.05
2	Departure Tax	29,470.00
3	Vehicle Parking Fees	85,587.00
4	Landing Fees	11,964.21

5	US Landing Fees	9,156.22
6	Unbanked Receipts	7,857.00
	Total	164,548.48

26. In addition, it found unprocessed departure taxes for the period 1 December and 14 October as \$129,944 which involved aviation security, ANZ and Westpac Banks and Western Union. However, these failures are a result of inadequate management control and/or represent criminal conduct of others.
27. The report of the independent auditor is accepted by the Court as reliable and accurate. Where it differs from the internal audit it is because of its further examination of the banking irregularities of Westpac, etc and greater time to review more closely the material already compiled in the work already performed.
28. The evidence relates to all the charges.

Joseph Wong Sin

29. Joseph Wong Sin (“Wong Sin”) is an investment analyst, holds a degree in Commerce and has long worked as an auditor. He prepared the reports for Lesa ma Penn (“Exhibit P42”) and reviewed the internal report (“Exhibit P41”). He completed his final report on 5 May 2009 (“Exhibit P44”). His evidence, both factual and opinion, is wholly accepted by the Court. In explaining the variance he identified the car park receipts as the greatest which would suggest more than one failure in the system. In all other respects, he found the audit results to be remarkably similar.

Staff

30. Various members of staff were called to give evidence relevant to specific transactions. Those staff members were:
- (i) Sefua Sinafoa, a security officer who dealt with Information S1923/09 (Appendix 4, Tab 2) collected departure taxes from flights PH212 Inter-island 11A 209 and handed the total of \$240 directly to the defendant. The Court accepts him as an honest and accurate witness. The money handed in, directly to the defendant, was not accounted for.
 - (ii) Meripa Sitemu, a security officer who dealt with portions of the transaction and documentation relevant to Information S1923/09 (Appendix 4, Tab 2) and who had handed the balance of the sum of \$460 directly to the defendant. The Court accepts him as an honest and reliable witness. The money handed directly to the defendant was not accounted for. Meripa had seen the money on Tevaga's desk in the presence of Tevaga.
 - (iii) Siolo Su'a had worked as a commercial officer with the Authority. One of his duties was the collection of rents from stall or shop holders at the airport. His evidence is relevant to Information S1909/10 (Appendix 2, Tab 4) and S1907/10 (Appendix 2, Tab 6). In both cases he had received money from rental clients and taken the money directly to the defendant or Apineru. The money was not accounted for or shown in the daily report sheet prepared by one and checked by the other.

(iv) Lui Silao (“Silao”) worked in the vehicle collection section. He described three shift systems, the reporting and balancing procedures and the delivery of the money to the finance section. His evidence is relevant to:

(a) Information S1902/10 (Appendix 6, Tab 1).

He had completed the documentation relating to the \$390 collected by either Tise or Apineru. He waited at the office until the money was accounted for. Fee Report 5674 was not accounted for and \$398 misappropriated.

(b) Information S1901/10 (Appendix 6, Tab 2).

He had signed the documentation which was checked by Tise and handed to the office. Report 5683 was not accounted for and \$400 misappropriated.

(c) Information S1899/10 (Appendix 6, Tab 4).

He had locked the money in the security box which ought to have been collected in the normal manner. No receipt was provided for the money which amounted to \$380.

(d) Information S1898/10 (Appendix 6, Tab 5).

He collected the money and took it to the office himself. Report 5688 was signed by Silao but not countersigned as required.

(e) Information S1896/10 (Appendix 6, Tab 7).

Silao completed his return which was checked and signed for by the defendant personally. The money amounting to \$378 was not accounted for.

(f) Information S1895/10 (Appendix 6, Tab 8).

Silao took the money (\$336) to the office but in his documentation has no check initial and he cannot recall to whom the money was given to.

(g) Information S1893/10 (Appendix 6, Tab 10).

The money was locked in the security cupboard but there is no record of it being checked.

(h) Information S1892/10 (Appendix 6, Tab 11).

The money was given by Silao to the accounts and checked by TS, which the Court accepts as Tise. The money was unaccounted for.

31. The Court accepts Silao as a witness of the truth. It is unlikely that he would sign a report for the correct amount but hand it in without the money. Yet he signed each document. However, where it is not shown as received by signature it does not follow that such money came into the control of the defendant.

32. Differing verdicts will be returned on some of the above Informations.

(v) Teofilo Williams worked as a toll booth attendant. His evidence is relevant to:

(a) Information S1894/10 (Appendix 6, Tab 9).

He completed the documentation, delivered the \$210 to the finance office but cannot recall to whom he delivered the money. It is not countersigned and remains unaccounted for.

(b) Information S1926/10 (Appendix 6, Tab 14).

He took the sum of \$195 to the office where it was checked by the defendant on Report 5770, and initialed by him. The money remains unaccounted for.

The same comments apply as those concerning the evidence of Lui Silao.

(vi) Penelope Seumanufata.

Her evidence is relevant to Appendixes 2, 5 and 6. She had been employed as a secretary at the Apia office but was seconded to the finance section to assist. She was a competent employee and entrusted with the preparation of the Daily Summary Report and the banking. She would use as her banking deposit the Daily Summary but only perform the bank deposit task when directed. She would present her documentation to the defendant. Much of her evidence was to prove the negative i.e. she performed her tasks properly. She was able to prove a certain number of receipts which were relevant to underbanking or

unaccountability. There was no suggestion that Penelope acted improperly or incompetently. There were some instances where her evidence was relevant to specific transactions:

- (a) Information S1911/10 (Appendix 2, Tab 2).

Penelope prepared the Daily Summary and noticed that Apineru's signature was on Receipt No. 4479 but there was no corresponding money. She was directed to sign Receipt No. 4482 and 4483, but again there was no corresponding money. Each summary was checked by the defendant. 4483 and 4484 were direct credits by the bank. This was a case of underbanking.

- (b) Information S1910/10 (Appendix 2, Tab 3).

Penelope prepared the Daily Cash Summary. She collected money from Stowers (Receipt No. 4638 and 4639) and gave both sums directly to the defendant. Penelope signed other receipts (4629 and 4637) which she took to Tevaga. She later completed the bank deposits. This is a further case of underbanking. For 3 December, she was given only cheques and no cash, yet the receipt books showed cash. The money remains unaccounted for.

- (c) Information S1909/10 (Appendix 2, Tab 4).

Penelope prepared the Daily Cash Summary and took the receipts and money directly to Tevaga. Docket 4745 (Siolo Su'a had written this)

for \$150 had no corresponding money. Penelope went to Tevaga who told her to complete the money deposit in any event. His explanation was that Siolo had not handed in the amount; that is not accepted. If true, one would expect him to call in Solio and commence an investigation. Instead he instructed Penelope to complete the banking.

(d) Information S1908/10 (Appendix 2, Tab 5).

Penelope prepared the Daily Cash Receipts but the checking marks in the document were made by Tevaga. Penelope did not issue Receipts 4826 and 4836, most of which were signed by Apineru. Tevaga certified to Penelope's summary sheet for \$3,092.69 which was banked. The cheque 13673 was one of the ANZ Bank series and the missing \$150 was said to have been banked in the ANZ system.

(e) Information S1903/10 (Appendix 2, Tab 6).

Penelope prepared the daily summary and receipts 4894 to 4904, and they are in her handwriting but not the alteration to 4807 which has been altered yet certified by the defendant. Penelope did not receipt 4897 or 4902, 4903 and 4904. She had taken cash into Tevaga's room. Receipt No. 13679 was for \$230 and was received from the Methodist Church for hire of the VIP lounge. The sum was paid in cash and remains unaccounted for.

Penelope's evidence was tested by cross-examination and she admitted that she could

not remember the details of certain events. She agreed that Apineru would give her instructions but was adamant that she handed over all of the money to the defendant.

The Court is satisfied that she did not take any of the missing money and that she was an honest and reliable witness.

(vii) Taupou Etuale.

Taupou had been employed as an accounts officer between 2006 and the beginning of 2012. Her duties included the collection of fees for the use of the VIP lounge and the preparation of banking. She was required to balance receipts with the daily balances. In relation to the specific charges she gave detailed evidence on the following:

(a) Information S1895/10 (Appendix 6, Tab 8).

This allegation concerns an amount of \$336. Essentially it involved the witness examining every financial document for the period of 24 – 29 July 2008, with the result that Vehicle Entrance Fee Report 5716 for \$336 dated 28 July was the only one accounted for. When she could not account for the missing money she approached Tevaga who told her that he would investigate the matter but that Taupou proceed with the banking. The report had been collected and signed by Lui Silao but not checked. No receipt was located and the period concerned what was likely to have been a long weekend with collection and processing being completed on the Tuesday. Although

much of the documentation involved Taupou in checking the reports and cash, the Court accepts Taupou as an honest witness and as such causes the Court to be suspicious of the defendant. There remains a hypothesis consistent with innocence that some other person had access to the money before it got to Taupou.

The defendant is entitled to the benefit of that hypothesis and the Court could not find guilty beyond reasonable doubt.

- (b) Information S1892/10 (Appendix 6, Tab 11). Taupou undertook the same form of inquiry and verification. She could not locate a receipt corresponding to Vehicle Report 5737 returned by Silao for the amount of \$335. However, the money and return had been checked by Tise (initials TS) and Taupou said in evidence that she had given all of the cash to Tevaga to process. If Taupou had been given money by Jensen, a senior officer, it would have been passed on directly by Taupou to the defendant. It is unlikely that Tise would sign as checked and hand the document over to another without the money. The Court finds that the money was received by Silao, processed and checked by Tise and passed on directly or indirectly through Taupou who gave it to Tevaga.

The reasonable hypothesis principle is applied in Information S1895/10. Apineru prepared the Daily Summary and it was checked by Tevaga. Every receipt had been

signed by Apineru. Every vehicle docket, except 5737, had been checked by Apineru or Tise and all accounted for in the banking deposit. Taupou had handed the money to the defendant. There is no reasonable hypothesis consistent with innocence.

The Court is satisfied beyond reasonable doubt that the defendant, alone or in concert, is guilty of the charge.

General

33. The Court accepts the accuracy and integrity of the prosecution witnesses. It is conscious that some money might have been misappropriated by others at different phases of the money trail. But it is concerned only with the evidence and charges brought against this defendant, acting alone or in concert with the other senior officer Apineru. There is direct evidence that the defendant was personally dishonest, but much of the evidence is circumstantial and documentary. Such is often the case in cases of this nature.

34. The whole of the case will be dealt with in accordance with the principles governing a circumstantial case in the sense as discussed by the High Court in *Chamberlain v R (No. 2)* (1984) 153 CLR 521, and the Samoan Court of Appeal in *Faisauvale v Police* [2010] WSCA 8. But a circumstantial case can comprise factors such as continuance, course of business, motive or plan, concomitant evidence, opportunity, inferences drawn from a large number of coincidences and the opportunity provided by status within an organisation. The Court can take into account knowledge and capacity. To this can be added the failure of the defendant to provide a response or reasonable

explanation to members of the audit team. The Court will not take into account the defendant's exercise of a Constitutional right not to give evidence at trial.

35. Here all processes, documentation and calculation came to the one person, the defendant. Here there were a number of schemes or processes which could only be undertaken by the defendant.

36. The Court will seek to identify matters which amount to a hypothesis consistent with innocence.

Application of Principle to Each Information

37. The Court has examined the documentation specific to each Information.

Appendix 1

38. Appendix 1 comprises 16 Informations for the period October 2006 and September 2007. Each charge contains similar characteristics, namely underbanking by manipulation of the Daily Receipts Summary prepared by Lee Apineru and checked by Rapi Tevaga. The internal audit shows a variance of \$445 between the amounts receipted for the daily return of 6 October 2006. The money calculated in the Daily Return Sheet was banked with ANZ. The documents show the receipts for vehicle entrance and departure tax collected by the security section from five separate flights. The practice was for the security section officers to collect the departure tax from passengers who have overlooked payment before entering the departure area or when the outside banking factory is unavailable.

39. The only person who had access to all of the sources of cash, nine vehicle entrance fees, five security section collections and the ANZ Bank was the defendant. The Summary Sheet was prepared by Apineru and checked by Tevaga. All of the receipts tallied, as did the passenger manifests. Whether Apineru was involved in the missing money or the defendant acted alone is of little consequence. It is likely that the two senior officers colluded in the transaction but Apineru left suddenly as the investigation started and has not returned from Australia.
40. There was but one cheque. Tevaga checked the money and supporting documents. If Information S3269/09 was an isolated occurrence, a claim of error could be accepted or protected by the law governing a circumstantial case, namely a hypothesis consistent with innocence requiring acquittal. In this case:
- (1) two independent audits conclusively prove that large amounts of money are missing;
 - (2) the moneys come from a variety of sources. It is hard to believe that so many people could make so many errors or be dishonest at once;
 - (3) it is difficult to believe that a person with the skills and the position of the defendant constantly made mistakes or failed to check on so many occasions;
 - (4) in some instances witnesses recall giving cash personally to the defendant which was not accounted for;

(5) the defendant was one of the few people with access to different operational and financial dealings within a large corporation;

(6) he did not provide a report to management when required to do so.

41. The Court will return to an evaluation of the whole of the prosecution's case at a later stage. In relation to the prosecution's case on the first matter, it accepts the evidence of the witnesses who dealt with this transaction and the integrity of the documentation.

42. It is satisfied beyond reasonable doubt that the defendant is guilty of the charge alleged in Information S3269/09.

Information S3271/09 (Tab B)

43. The banking discrepancy is \$1,857 and the banking discrepancy is as between receipts, summary and the amount lodged.

44. The Court is satisfied beyond reasonable doubt that the defendant is guilty, either alone or in concert.

Information S3280/09 (Tab C)

45. The discrepancy of \$560 is a result of the calculations in the daily summary prepared by Apineru, checked by Tevaga and the retention of the balance. There was a short banking of \$560. There are no discrepancies in the amounts deposited by direct

credit or cheques paid by other debtors. Apineru deposited the money. Cash must have remained somewhere with Tevaga and/or Apineru who may have shared the surplus.

46. The verdict is guilty, either alone or in concert.

Information S3266/09 (Tab D)

47. The discrepancy of \$260 represents the non banking of Document 3990, a payment for a cash amount. The auditor believed it to be a shortfall in banking but accepted that if there was error it could be with Cheque 3893 shown as a cash receipt and thus be a cheque uncashed.

48. Applying principle the verdict is that the defendant is not guilty.

Information S3267/09 (Tab E)

49. The Information is for the theft of \$890. There was a shortfall in the banking of \$890. The summary showed \$9,211.96 and the banking undertaken by Apineru a difference of \$890. The audit showed other moneys received but not recorded and no charges laid. At the very least it ought to have alerted the defendant. Subsequent dealings show not carelessness but design.

50. The verdict is guilty of the Information.

Information S3273/09 (Tab F)

51. The Information involves the loss of \$200. Toll booth takings were not receipted and

it could be that there was a toll booth shortfall. The banking summary shows \$16,668 but the bank lodgment shows \$16,468.

52. The defendant is entitled to the benefit of a not guilty verdict.

Information S3276/09 (Tab G)

53. There was a shortfall in the cash banked as against the summary. There were no cheques banked. The difference would be noticed by the defendant if there were cash leftover.

54. The verdict is guilty of the charge.

Information S3277/09 (Tab HI)

55. No cheques were unbanked. The discrepancy is cash only. The defendant certified the summary and would have noticed the shortfall of \$1,260 in both amount recorded and the bank deposit undertaken by Apineru.

56. The defendant is guilty either alone or as acting in concert.

Information S3272/09 (Tab JK)

57. Apineru prepared the summary checked by the defendant. A cash shortfall of \$1,989 could not go unnoticed.

58. The defendant is guilty, either alone or more likely in concert.

Information S3278/09 (Tab L)

59. The Information was amended from \$1,650 to \$840. The error is in the daily summary which does not identify the person who prepared it and is only shown as checked by Tevaga, who dated the document. The error was noticed by the auditor. The document shows the mark of the defendant alongside each entry. He would have noticed the cash shortfall since the bank deposit shows no amendments yet all receipts are correctly recorded. The cash leftover would have been known to the defendant.
60. The defendant is guilty of the charge.

Information S3279/09 (Tab M)

61. Apineru recorded the entries verified by the defendant. The discrepancy of \$2,220 was all in cash. All cheques were properly recoded and the total recorded in the daily return of \$80,392 corresponds with the bank deposit made by Apineru. The leftover would have been known to the defendant. The leftover cash (which had been receipted correctly) would have been known to the defendant.
62. The defendant is guilty of the charge, either alone or in concert.

Information S3281/09 (Tab N)

63. The Information alleges a shortfall of \$430. There are alterations to the Daily Summary Sheet and the bank deposit book. Neither the defendant nor Apineru could provide an explanation. There may have represented a corrected error in both

documents and the defendant is entitled to the benefit of the doubt.

64. The verdict of not guilty is returned.

Information S3270/09 (Tab O)

65. The Information alleges a shortfall of \$1,476 and the discrepancy is in cash. The total banked of \$3,028.65 accords with the Daily Summary Sheet but records a deposit of a cheque for \$250 from the ANZ Bank which is the only entry for that amount, unreceipted but recorded in the summary sheet as a Return Sitting Allowance of \$250. Receipt 4878 recording the same amount as staff airport authority has been cancelled, yet is marked as a cheque. The discrepancy between the Daily Summary and the bank deposit of \$1,467 can be seen as a restructuring of the figures known to the defendant.

66. The defendant is acquitted on the charge.

Information S3274/09 (Tab PQ)

67. The Information shows a discrepancy of \$100 but the auditor was required to exclude Receipt 5007 and put it in 5008, yet the cheques are correctly reflected in the original receipts. The loss of \$100 could be a genuine mistake despite suspicion.

68. The defendant is acquitted on the charge.

Information S3275/09 (Tab R)

69. The Information alleges the sum of \$100 but the actual loss calculated by the auditor was \$87. It is despite suspicion, the possibility of error on the part of the defendant, and he is entitled to the benefit of the doubt.
70. The defendant is acquitted on the charge.

Information S2497/09 (Tab S)

71. The Information was amended to alter the dates of the allegation from September 2008 to ‘...between 29 and 31 January 2008’ and increasing the amount said to be stolen from \$600 to \$630. There was nothing untoward in the amendments which were simply made to accord with the primary documents. The documents relied upon were the same as relied on in furtherance of Exhibit P18 which were the subject of Information S3273/09 (Tab F).
72. The same verdict is returned for the reasons given in the dealing with that charge. The defendant is acquitted of that charge.

Appendix 2

73. Appendix 2 comprises 11 charges, each alleging deficiencies in either the receipting of moneys or their non deposit. In each case, moneys were receipted most of them by Penelope and receipts issued and checked by Tise. Some of the Daily Receipt Summaries were prepared by Penelope and checked by the defendant. Most of the charges related to money collected from the toll booth and others AVSEC. I accept

Tise and Penelope as honest witnesses and any misappropriation could only have occurred by the defendant solely or in concert with Apineru.

74. In cases where the missing amount has not been checked as having been received in the primary document, the Court will apply the test of reasonable hypothesis or not be satisfied beyond reasonable doubt that the money was received by Tevaga. There might remain a suspicion of the defendant but such is insufficient to warrant conviction.

Information S1912/10 (Appendix 2, Tab 1)

75. The Information involves a defalcation of \$120. The daily reports for 25 January, prepared by Apineru and checked by Tevaga, omitted Receipt No. 10838 for the payment of \$120, paid in cash and receipted by Apineru. It was not deposited, and appears nowhere else in the records.
76. The Court is satisfied to the requisite degree that the defendant is guilty, either solely or in concert.

Information S1911/10 (Tab 2)

77. The Information involved the sum of \$1,121. Penelope prepared the Daily Receipt Return which was checked by the defendant. She recorded Receipt No. 4478, 4479, 4780 and 4781 on the summary checked by the defendant. None of those receipts were banked. Every other document recorded accorded with the primary documents.

78. The defendant is guilty of the charge solely or in concert.

Information S1910/10 (Tab 3)

79. The Information involving the loss of \$4,160 follows a similar manner of defalcations mainly receipted by Penelope, whose evidence is accepted, but the moneys not banked. Receipt No. 4578, 4581 and 4594 were not deposited and one payment of \$1,460 recorded as \$1,160. There were three daily receipts prepared for this period (presumably it was a long weekend) on 3, 4 and 5 September, accompanied by receipts but a shortfall of \$4,160, most of which came from the Vehicle Entrance Reports and receipted by Penelope. No cash was banked on 3 September and the cash receipts for 5 December shown as \$1,460, was recorded in the Westpac account as \$1,160.

80. The defendant is convicted of this charge.

Information S1909/10 (Tab 4)

81. The Information involved the non recording of Receipt 4745 in the summary and there was no banking of its cash in the amount of \$150.

82. The defendant is convicted of the charge.

Information S1908/10 (Tab 5)

83. The Information alleged the misappropriation of \$150. The Receipt 13673, dated 1 October 2007, relates to the ANZ account and shows Famoana Fong (“Fong”) as the

payer. It ought not have been and was not, in fact, banked in the ANZ Bank. The Court is unable to identify the receipt as being signed by either the defendant or Apineru.

84. Given the total amount of lost money found by the auditors the defendant is entitled to the benefit of the doubt and is acquitted of the charge.

Information S1907/10 (Tab 6)

85. The Information charges the defendant with the theft of \$230. The circumstances are identical to the previous charge and involves an ANZ Receipt No. 13679. Again the Court is unable to verify the signature on the receipt and there is no record in the ANZ or Westpac deposit books. Although the defendant was responsible for checking all accounts including those of ANZ Bank and might be suspicious of the defendant ought be acquitted.

86. The defendant is acquitted of the charge.

Information S1906/10 (Tab 7)

87. The Information involves \$150. The circumstances are similar to the two preceding Informations involving Receipt No. 13716 which was signed by Apineru.
88. The Court cannot be satisfied that the two men acted in concert and a verdict of acquittal is recorded.

Information S1905/10 (Tab 8)

89. The Information involves the loss of \$150 and primarily relates to AVSEC and vehicle parking receipts. However, it involves the ANZ Receipt No. 13720 for \$150, recording a rent payment by Fong and receipted by Apineru.
90. The same verdict of acquittal should be entered.

Information S1904/10 (Tab 9)

91. The Information is identical to the above and involves ANZ Receipt No. 13723. For the reasons above a verdict of acquittal is entered.

Information S1913/10 (Tab 10)

92. Information S1913/10 was withdrawn and is dismissed.

Information S1903/10 (Tab 11)

93. These charges primarily concern receipts from the Authority departure tax and vehicle entrance fee reports, and involve a loss of \$230. The auditor was unable to find any records of the entry of Receipts 5505 and 5506, both issued on 17 January 2008. They are not shown in the daily summary report of 17 January, prepared by Apineru and checked by the defendant, which ends with Receipt No. 5504. The receipt summary of 21 January has no name or signature for the person preparing the summary but has been checked by the defendant. Given that each cheque is stamped 'posted' it is clear that some person had drawn attention to the non posting mark on cheques 5505 and 5506 since they had not been entered onto the 17 January

summary. Yet the 21 January summary commences with cheque number 5507. Receipts 5505 and 5506, amounting to \$230, were both signed by Apineru, and Tevaga signed both summaries. Neither amount was banked.

94. The defendant is convicted of the charge, either solely or acting in concert.

Appendix 4

95. There are two transactions which relate to the discrepancies between the landing fees, vehicle entrance fee reports, departure tax collected by the Authority and the receipts and banking figures.

Information S1924/10 (Appendix 4, Tab 1)

96. Information S1924/10 is duplicated in Information S3268/09. Twenty five documents were produced as exhibits relevant to the loss of \$437. The Manager of the Security Section kept a copy of the collection moneys paid within the departure section and the original of the receipt is retained with those records. Receipt No. 24540, dated 21 July 2007, showed a cash payment of \$437 being landing fees for Flight No. N185G. The receipt was not entered into any of the cash receipt summaries nor did it accord with the balances of moneys deposited with either the ANZ or Westpac banks. The receipt itself was out of sequence and came from a receipt book which had been burnt, whether fully or partially is not clear. It was obtained from the Manager of the Security Operations which had retained the original. The receipt is signed by Tevaga, and taken together with the surrounding evidence the Court is satisfied that it was misappropriated by Tevaga and Apineru

acting in concert.

97. The audit trail shows that at the relevant time only Tevaga and Apineru signed for moneys received for unscheduled flight fees. The audit summary for the relevant time shows that a total of \$4,609 for landing fees was unbanked. The report provides:

LANDING FEE COLLECTED BUT NOT BANKED

Date	Type of Aircraft	Collected By	Received By	Checked By	Amount
17/7/07	Jet 2K – KFB (GLF4)	Soane Pele	Lee Apineru		257.60
This was receipted in receipt # 24561 contained in receipt book # 50 that was burned.					
21/7/07	N185G		Rapi Tevaga		437.00
This was receipted in receipt # 24540 contained in receipt book # 50 that was burned.					
27/12/07	VHPPD	Valu Letane	Rapi Tevaga	Rapi Tevaga	460.00
30/12/07	K200 – VH205	Valu Letane	Lee Apineru		154.10
14/1/08	Landing fee, receipted in receipt # 24568 contained in receipt book # 50 that was burned.				1,430.00
16/1/08	VP BLR	Valu Letane	Lee Apineru		990.20
28/1/08	Landing fee, receipted in receipt # 24572 contained in receipt book # 50 that was burned.				880.10
TOTAL					4,609.00

98. The verdict is that the defendant is guilty of the charge acting alone or in concert with another.

Information S1923/09 (Tab 2)

99. Information S1923/09 is supported by 49 documents and alleges the theft of \$460

between 27 December 2007 and 4 January 2008. Amosa used a process of reasoning to conclude that the money had been taken. He reviewed all of the vehicle entrance, departure tax, passenger manifests and unscheduled flight fees (as set out in the previous Information) and checked them with the bank lodgment books. He traced all of the entries made in the relevant Daily Summary Sheets and found that there was no evidence of the banking of the fee paid by Flight VH PPD on 27 December 2007. He added the departure and landing fees collected by AVSEC on 28 January which amounted to \$1,980 but found that Receipt 24558 signed by Apineru had not been banked. While he was not able to prove the actual payment by VH PPD, he could show that it had been receipted and checked by Tevaga and by deducting the departure tax for that day obtained a balance of \$460 which had to be the \$460 paid by VH PPD since it had been the only flight for fees collected but unbanked for 27 December and was in fact for the sum of \$460. Receipt 24558 came from the burnt book #50 already referred to. Since it had been checked by Tevaga but unbanked the person who took the money was the defendant. Use was made of book 50 to disguise the fraudulent conduct.

100. The defendant is guilty of the charge, either alone or in concert.

Appendix 5

101. Six charges are included in Appendix 5. Many of them make use of Exhibit P3.2. My notes include a request by the prosecution to pay no regard to some portions of that Exhibit and I have done so. My note reads:

“Ignore p13 of P3.2

- 14 Some crossed out.
- 15 Some crossed out.
- 16 Some crossed out.
- 17 Out in full.
- 18 Out in full.
- 21 Out in full.”

102. I set out the note as assistance to any potential Court of Appeal.

103. These allegations relate mainly to the non banking of moneys received from the security or parking sections and not banked. The auditors’ calculations and summaries are set out below:

		2005/06 30 June	2006/07 30 June	2007/08 30 June	2008 July to 14/10/08	Total
1	Short Banking:- Vehicle Parking Fee Departure Tax		2,526.50 <u>4,008.50</u> 6,535.00	11,328.05 <u>2,651.00</u> 13,979.05	0	13,854.55 <u>6,659.50</u> 20,514.05
2	Departure Tax		5,630.00	23,840.00		29,470.00
3	Vehicle Parking Fees		14,712.00	63,558.00	7,317.00	85,587.00
4	Landing Fees			11,964.21		11,964.21
5	US Landing Fees US Currency Fee Account Received In US\$ But Not Converted to SAT			9,156.22		9,156.22
6	Unbanked Receipts Vehicle Parking Fee Departure Tax Landing Fee Staff Deduction Rent Multipurpose Hall Miscellaneous		5,837.00 160.00 240.00 190.00 750.00 80.00 600.00			7,857.00
	Total		26,877.00	130,334.48	7,317.00	164,548.48

Information S1922/10 (Tab A)

104. Information S1922/10 alleges the theft of \$160 which relates to the receipt of money from AVSEC for departure taxes collected from passengers of Flight 11A 809, delivered to the finance section and checked by the defendant confirming stickers 3407022 – 025.
105. The defendant confirmed the receipt of the money on 28 December 2007, which remained unbanked. No receipt was located for the money.
106. No record of a receipt was found other than the original kept by AVSEC, No. 24558. The finance system was lost through the destruction of Book 50. The Court accepts that the evidence is sufficient to establish proof beyond reasonable doubt that the defendant is guilty of the crime.

Information S1921/10 (Tab B)

107. This allegation relates to 28 December and depends on the same documentation as set out in the annexure and is similar to the previous Information. The primary document is Exhibit P30 and the flight number was 820.
108. The verdict reached by the Court is that of guilty.

Information S1920/10 (Tab C)

109. Information S1920/10 concerns an identical transaction identified in Exhibit P30 and the Court is satisfied beyond reasonable doubt that the defendant stole the sum of \$360.

Information S1919/10 (Tab D)

110. Information S1919/10 alleges the taking of \$320 in the same manner as stated above.

It relates to the Flight 11A 809 document identical with Tabs B and C.

111. The Court is satisfied to the requisite degree that the defendant is guilty of the charge.

Information S1918/10 (Tab E)

112. Information S1918/10 alleges an act of theft of \$120 between 20 December 2007 and 4 January 2008, and involves Receipt 24560 (from the burnt book 50) retained by AVSEC, as set out in Exhibit P32. The tax was collected and identified by docket from 332454 – 6, relating to Flight PH 212 on 20 December. It was not banked.

113. For the same reasons as stated previously, the defendant is convicted of the charge.

Information S3282/09 (Tab F)

114. Information S3282/09 alleges the theft of \$600 on 13 December and relates to the retrieved receipt 24560 which had been issued from the burnt book 50. The original had been retained by AVSEC, prepared by Meripa but checked and signed by Tevaga. The receipt was out of sequence and the money was not banked.

115. The Court is satisfied that the money was received by the defendant and not banked.

The defendant is convicted of the charge.

Appendix 6

116. Appendix 6 comprises 14 charges involving a total amount of \$4,405 said to have been stolen between 14 July and 19 August 2008. The charges relate to moneys received from vehicle parking fees and tenants payments for rental. The method employed in each case involves the making of a document and the failure to bank the corresponding money.
117. The approach taken by the Court is that in a case where the money collected by the booth officer is not signed by a receiving or checking officer or given a receipt, the Court cannot be satisfied beyond reasonable doubt that the money entered into the finance section.

Information S1902/10 (Tab 1)

118. Information S1902/10 involves a sum of \$398 and represents moneys collected by Lui Silao and checked by Tise. Tise prepared the return which was verified by the defendant. No receipt was issued with respect to Vehicle Fee Report 5674, nor was the amount banked. The Court accepts that Tise was a reliable witness. He checked the money into the system and signed receipts.
119. The Court is satisfied that the defendant is guilty of the charge.

Information S1901/10 (Tab 2)

120. Information S1901/10 states that an amount of \$400 was taken between 17 July and 21 August 2008. The collection was checked by Tise who also prepared the daily

return. Tise's version is that he would deliver the money to the defendant and later prepare the Daily Return Sheet from the receipts. Tise said that he had checked with Tevaga about Return 5683 which had no corresponding receipt. He received no satisfactory reply or explanation.

121. His version is accepted and the Court returns a guilty verdict on this Information.

Information S1900/10 (Tab 3)

122. Information S1900/10 involves the sum of \$358 which went missing during the weekend between 18 and 22 July 2008. No receipt was issued for Parking Return 5685 and the daily return was signed by Tevaga. The money was not banked. The Court is satisfied that the money was received by the finance section and the Daily Return Sheet signed by the defendant.

123. The defendant is guilty of the charge either alone or acting in concert.

Information S1899/10 (Tab 4)

124. Information S1899/10 concerns the non banking of vehicle fee money. Docket 5687 was signed by Lui Silao but there is no name or signature of its checking. A hypothesis consistent with innocence is that the money did not reach the finance section or was diverted.

125. The Court does not infer or conclude that Lui Silao was to blame but is simply recording a verdict of not guilty as against the defendant.

Information S1898/10 (Tab 5)

126. Information S1898/10, Docket 5688 involving the receipt of \$160 is not shown as having been checked.

127. The circumstances are identical to Information S1899/10 and a similar verdict of not guilty recorded.

Information S1897/10 (Tab 6)

128. Information S1897/10 involves the loss of \$210. The Vehicle Entrance Report 5690 was signed by Tevaga, who also checked the Daily Summary. The amount was neither entered nor banked.

129. A verdict of guilty is entered.

Information S1896/10 (Tab 7)

130. Information S1896/10 involves the theft of \$378 and the documentation relied on is the same as used in Exhibit P36. The Vehicle Fee Report 5690 shows the collection by Silao and checked by the defendant. It was not receipted or entered in the summary, also checked by Tevaga.

131. A verdict of guilty is recorded.

Information S1895/10 (Tab 8)

132. Information S1895/10 relates to Vehicle Fee Report 5716 collected by Silao. There is

no corresponding signature of checking. Suspicion is insufficient or at least there remains a reasonable hypothesis consistent with innocence as required in a circumstantial case.

133. A verdict of not guilty is returned.

Information S1894/10 (Tab 9)

134. Information S1894/10 will be dealt with in the same manner as S1895/10. The money was collected by Teofilo Williams and entered on Report 5782. The auditor could not find the corresponding report, any receipt or banking. But there is no check signature.

135. A verdict of not guilty is recorded.

Information S1893/10 (Tab 10)

136. Information S1893/10 is dealt with in the same manner and for the same reasons as S1894/10.

137. A verdict of not guilty is recorded.

Information S1892/10 (Tab 11)

138. Information S1892/10 involves Vehicle Fee Report 5737 which shows collection by Silao and checking by Taupou, a member of the finance section. There was no receipt, nor entry into the Daily Return or banking. The documents relied upon are

comprised in Exhibit P38. The amount stolen was \$335.

139. The Court finds the defendant guilty of the charge.

Information S1925/10 (Tab 12)

140. Information S1925/10 involves the sum of \$395 and the prosecution relies on the documentation comprised in Exhibit P40. It is alleged that the theft occurred between 13 and 15 August. Vehicle Fee Report 5762 was not countersigned. A hypothesis consistent with innocence is that the money was lost in transit or taken by another.

141. Accordingly the verdict is that of not guilty.

Information S1927/10 (Tab 13)

142. Information S1927/10 involves the taking of \$210 between 13 and 15 August. Vehicle Fee Report No. 5763 shows collection by Afeleti. There is no checking signature. There is a notation at the base of Document 5763 'DC D4 35064' but it does not assist the Court in determining whether the money was lost in transit or reached the finance section.

143. The verdict is that of not guilty.

Information S1926/10 (Tab 14)

144. Information S1926/10 involves the non banking of vehicle entrance fees of \$195, collected by Tavio and checked by the defendant on Report 5770. The money was

not banked. The audit check showed that it was the defendant who had last handled and signed for the money.

145. The verdict is that of guilty.

Conclusion

146. The defendant has been found guilty of 30 acts of Theft As a Servant contrary to the Crimes Ordinance 1961, sections 85 and 86 (g). He was found guilty either acting alone or in concert.


147. The defendant has been acquitted of 19 charges.

148. The following records the verdicts specific to each Information.

	Information	Amount	Verdict
A P P E N D I X 1			
1	S3269/09	\$445.00	Guilty
2	S3271/09	\$1,857.00	Guilty
3	S3280/09	\$560.00	Guilty
4	S3266/09	\$260.00	Not Guilty
5	S3267/09	\$890.00	Guilty
6	S3273/09	\$200.00	Not Guilty
7	S3276/09	\$1,673.00	Guilty
8	S3277/09	\$1,260.00	Guilty
9	S3272/09	\$1,989.00	Guilty
10	S3278/09	\$1,650.00	Guilty
11	S3279/09	\$2,220.00	Guilty
12	S3281/09	\$430.00	Not Guilty
13	S3270/09	\$1,476.35	Guilty
14	S3274/09	\$100.00	Not Guilty
15	S3275/09	\$90.00	Not Guilty
16	S2497/09	\$630.00	Not Guilty

A P P E N D I X 2			
17	S1912/10	\$120.00	Guilty
18	S1911/10	\$1,121.00	Guilty
19	S1910/10	\$4,126.00	Guilty
20	S1909/10	\$150.00	Guilty
21	S1908/10	\$150.00	Not Guilty
22	S1907/10	\$230.00	Not Guilty
23	S1906/10	\$150.00	Not Guilty
24	S1905/10	\$150.00	Not Guilty
25	S1904/10	\$150.00	Not Guilty
26	S1913/10	\$1,260.00	Dismissed
27	S1903/10	\$230.00	Guilty
A P P E N D I X 4			
28	S3268/09	\$437.00	Guilty
29	S1923/09	\$460.00	Guilty
A P P E N D I X 5			
30	S1922/10	\$160.00	Guilty
31	S1921/10	\$160.00	Guilty
32	S1920/10	\$360.00	Guilty
33	S1919/10	\$320.00	Guilty
34	S1918/10	\$120.00	Guilty
35	S3282/09	\$600.00	Guilty
A P P E N D I X 6			
36	S1902/10	\$398.00	Guilty
37	S1901/10	\$400.00	Guilty
38	S1900/10	\$358.00	Guilty
39	S1899/10	\$380.00	Not Guilty
40	S1898/10	\$160.00	Not Guilty
41	S1897/10	\$210.00	Guilty
42	S1896/10	\$378.00	Guilty
43	S1895/10	\$336.00	Not Guilty
44	S1894/10	\$230.00	Not Guilty
45	S1893/10	\$420.00	Not Guilty
46	S1892/10	\$335.00	Guilty
47	S1925/10	\$395.00	Not Guilty
48	S1927/10	\$210.00	Not Guilty
49	S1926/10	\$195.00	Guilty

149. The sum stolen, in accordance with the above verdicts, is \$24,658.35.



JUSTICE SLICER