

IN THE MAGISTRATES' COURT OF FIJI  
AT RAKIRAKI  
CRIMINAL JURISDICTION

Criminal Case No: 461 - 2018

**STATE**

-v-

**SEMI TITOKO** - 1<sup>st</sup> Defendant  
**APOROSA RATUVEIKAU** - 2<sup>nd</sup> Defendant

Before : RM Fotofili L.  
For Prosecution : Ms. Prasad J. and Ms. Sharma T. [ODPP]  
For 1<sup>st</sup> Defendant : In Person, Waived Right To Counsel  
For 2<sup>nd</sup> Defendant : Ms. Koronawa E. [Niudamu Lawyers]  
Date of Hearing : 8<sup>th</sup> to 10<sup>th</sup> November 2022  
Date of Judgment : 31<sup>st</sup> March 2023  
Date of Sentence : 2<sup>nd</sup> June 2023

**SENTENCE**

**PREFACE**

1. In his address on the 24<sup>th</sup> of February 2023 welcoming new lawyers to the bar in the State of New South Wales, Australia, his Lordship the Chief Justice of the Supreme Court of New South Wales Hon. A.S Bell at paragraph 15 and 16 of his speech, said:

*The law touches every part of our society, and it can lead you all in different directions and career paths... But in whatever career and geographical direction you head, you must always remember that the oath or affirmation you have made... is a serious one and deserves solemn regard.*

*Whether you work in private practice, at the bar, in a community legal centre, a crown law office, a government department or agency, or in an entirely different field, you should be known for your honesty, your integrity and your commitment to justice, and must strive at all times to uphold these cardinal values. Admission as a member of the legal profession is a privilege and not a right.*

2. In Fiji pursuant to section 34 (2) of the **Legal Practitioners Act 2009**, a legal practitioner before admission to the bar must subscribe to the oath or affirmation of allegiance worded as follows:

I \_\_\_\_\_ swear (or do solemnly sincerely and truly declare and affirm) that I will truly and honestly conduct myself in the practice as a legal practitioner according to the best of my knowledge and ability (and in the case of an oath) so help me God.

3. Our Acting Chief Justice the Hon. Justice Temo S. in his address on the 17<sup>th</sup> of March 2023 to newly admitted practitioners, encouraged the practitioners to familiarise themselves and also to remind themselves of the Rules of Professional Conduct.
4. The Schedule to the **Legal Practitioners Act 2009** relating to the Rules of Professional Conduct and Practice in rule 1.1 states:

*A practitioner shall not abuse the relationship of confidence and trust with a client.*

#### **BACKGROUND**

5. The 1<sup>st</sup> Defendant Mr. Semi Titoko, you denied all the allegations levelled against you by the prosecution which were alleged to have been committed by you when you were a legal practitioner and while you were the principal at your law firm Qarcia Barristers and Solicitors, situated in Rakiraki town.
6. After holding a hearing, I found you guilty of all the offences alleged against you.
7. The 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau, you pleaded guilty to all the allegations against you committed by you when you were employed as an accountant or clerk for the law firm. You also testified as a prosecution witness during the hearing regarding the 1<sup>st</sup> Defendant.
8. The court is satisfied Mr. Ratuveikau, that your guilty plea is voluntary and you understand the consequence of your plea. The evidence in totality supports your guilty plea and the reason you have been found guilty too.
9. For convenience, the amended charge containing the counts or allegations against each of you is reproduced below:

**AMENDED CHARGE**

**FIRST COUNT**

**Statement of Offence**

**CONVERSION BY TRUSTEE:** Contrary to Section 320 (1) (a) (ii) of the Crimes Act 2009

**Particulars of Offence**

**SEMI TITOKO** on the 27<sup>th</sup> day of September 2017 at Rakiraki in the Western Division being a trustee of the sum of \$222, 740.00, received as payment for the purchase of Lot 2 on Deposit Plan 10460 from Monisha Kritika Kumar into Qarcia Barristers and Solicitors Trust number Account number 9804945369 held at Westpac Banking Corporation, for the benefit of Tara Devi, with intent to defraud converted the sum of \$30,000.00 from the \$222,740.00 for the benefit of Aporosa Ratuveikau.

**SECOND COUNT**

**Statement of Offence**

**AIDING AND ABETTING CONVERSION BY TRUSTEE:** Contrary to Section 45 and 320 (1) (a) (ii) of the Crimes Act 2009.

**Particulars of Offence**

**APOROSA RATUVEIKAU** between the 27<sup>th</sup> day of September, 2017 and the 18<sup>th</sup> day of October, 2017 at Rakiraki in the Western Division, aided and abetted Semi Titiko commit the acts referred to in Count 1 by depositing cheque number 20 for the amount of \$30,000.00, of Qarcia Barristers and Solicitors Trust Account number 9804945369 held at Westpac Banking Corporation, into his Bred Bank account number 00103019010 and withdrawing monies thereafter.

**THIRD COUNT**

**Statement of Offence**

**CONVERSION BY TRUSTEE:** Contrary to Section 320 (1) (a) (ii) of the Crimes Act 2009

**Particulars of Offence**

**SEMI TITOKO** on the 18<sup>th</sup> day of October, 2017 at Rakiraki in the Western Division being a trustee of the sum of \$222, 740.00, received as payment for the purchase of Lot 2 on Deposit Plan 10460 from Monisha Kritika Kumar into Qarcia Barristers and Solicitors Trust number Account number 9804945369 held at Westpac Banking Corporation, for the benefit of Tara Devi, with intent to defraud converted the sum of \$30,000.00 from the remainder of the \$222,740.00 for the benefit of Aporosa Ratuveikau.

**FOURTH COUNT**

**Statement of Offence**

**AIDING AND ABETTING CONVERSION BY TRUSTEE:** Contrary to Section 45 and 320 (1) (a) (ii) of the Crimes Act 2009.

**Particulars of Offence**

**APOROSA RATUVEIKAU** between the 18<sup>th</sup> day of October, 2017 and the 15<sup>th</sup> day of November, 2017 at Rakiraki in the Western Division, aided and abetted Semi Titiko commit the acts referred to in Count 3 by depositing cheque number 23 for the amount of \$30,000.00, of Qarcia Barristers and Solicitors Trust Account number 9804945369 held at Westpac Banking Corporation, into his Bred Bank account number 00103019010 and withdrawing monies thereafter.

**FIFTH COUNT**

**Statement of Offence**

**CONVERSION BY TRUSTEE:** Contrary to Section 320 (1) (a) (ii) of the Crimes Act 2009

**Particulars of Offence**

**SEMI TITOKO** on the 17<sup>th</sup> day of November 2017 at Rakiraki in the Western Division being a trustee of the sum of \$222, 740.00, received as payment for the purchase of Lot 2 on Deposit Plan 10460 from Monisha Kritika Kumar into Qarcia Barristers and Solicitors Trust number Account number 9804945369 held at Westpac Banking Corporation, for the benefit of Tara Devi, with intent to defraud converted the sum of \$35,000.00 from the remainder of the \$222,740.00 for the benefit of Aporosa Ratuveikau.

**SIXTH COUNT**

**Statement of Offence**

**AIDING AND ABETTING CONVERSION BY TRUSTEE:** Contrary to Section 45 and 320 (1) (a) (ii) of the Crimes Act 2009.

**Particulars of Offence**

**APOROSA RATUVEIKAU** between the 17<sup>th</sup> day of November, 2017 and the 7<sup>th</sup> day of December, 2017 at Rakiraki in the Western Division, aided and abetted Semi Titiko commit the acts referred to in Count 5 by depositing cheque number 26 for the amount of \$35,000.00, of Qarcia Barristers and Solicitors Trust Account number 9804945369 held at Westpac Banking Corporation, into his Bred Bank account number 00103019010 and withdrawing monies thereafter.

**SEVENTH COUNT**

**Statement of Offence**

**CONVERSION BY TRUSTEE:** Contrary to Section 320 (1) (a) (ii) of the Crimes Act 2009

**Particulars of Offence**

**SEMI TITOKO** on the 6<sup>th</sup> day of December 2017 at Rakiraki in the Western Division being a trustee of the sum of \$222, 740.00, received as payment for the purchase of Lot 2 on Deposit Plan 10460 from Monisha Kritika Kumar into Qarcia Barristers and Solicitors Trust number Account number 9804945369 held at Westpac Banking Corporation, for the benefit of Tara Devi, with intent to defraud converted the sum

of \$25,800.00 from the remainder of the \$222,740.00 for the benefit of Aporosa Ratuveikau.

#### **EIGHTH COUNT**

##### **Statement of Offence**

**AIDING AND ABETTING CONVERSION BY TRUSTEE**: Contrary to Section 45 and 320 (1) (a) (ii) of the Crimes Act 2009.

##### **Particulars of Offence**

**APOROSA RATUVEIKAU** between the 6<sup>th</sup> day of December, 2017 and the 18<sup>th</sup> day of January, 2018 at Rakiraki in the Western Division, aided and abetted Semi Titoko commit the acts referred to in Count 7 by depositing cheque number 27 for the amount of \$25,800.00, of Qarcia Barristers and Solicitors Trust Account number 9804945369 held at Westpac Banking Corporation, into his Bred Bank account number 00103019010 and withdrawing monies thereafter.

#### **NINTH COUNT**

##### **Statement of Offence**

**PERVERTING THE COURSE OF JUSTICE**: Contrary to Section 190 (e) of the Crimes Act 2009.

##### **Particulars of Offence**

**SEMI TITOKO** on or about the 3<sup>rd</sup> of April 2018 at Rakiraki in the Western Division attempted to obstruct or prevent the course of justice by having Tara Devi sign a withdrawal letter to withdraw her complaint against him to the Chief Registrar.

10. Ms. Tara Devi, now 60 years old, had engaged the law firm Qarcia Barristers and Solicitors some time in the middle to late 2017. The law firm was engaged to facilitate [conveyancing] the sale of her land or property for \$232,000 to a Ms. Monisha Kumar. Ms. Devi only received part of the purchase price although the full purchase price was deposited into the law firm's trust account by the buyer Ms. Kumar. Ms. Devi has only received \$112,000 with the balance of \$120,000 yet to be paid or released to her from the law firm's trust account.
11. The balance of \$120,000 was not transferred to Ms. Devi's personal bank account or released to her, instead, the money was withdrawn from the law firm's trust account gradually in intervals over the months of September to December of 2017.
12. The 1<sup>st</sup> Defendant Mr. Semi Titoko who was the sole signatory to the law firm's trust account, signed the cheques for the withdrawals of the \$120,000 and those monies were deposited into the personal bank account of the 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau. These were at the direction and knowledge of the 1<sup>st</sup> Defendant. The 2<sup>nd</sup> Defendant then withdrew those monies and used some of them for his personal use,

to pay bills and salary for the other employees at the law firm and most of the money was given to the 1<sup>st</sup> Defendant.

13. Ms. Devi made several enquiries at the law firm personally and saw the 1<sup>st</sup> Defendant about her unpaid balance but was essentially given the 'run around'. For instance, sometime in April or May 2018, Ms. Devi was given a cheque signed by the 1<sup>st</sup> Defendant in the sum of \$130,000 [although \$120,000 is owed to her] and Ms. Devi was told not to cash the cheque until she was told to so by the 1<sup>st</sup> Defendant.
14. Ms. Devi did not follow that direction and in June 2018 on her birthday, she went to cash the cheque but the cheque 'bounced' or could not be honoured as there was insufficient balance in the law firm's trust account from where those funds were to be withdrawn from.
15. Ms. Devi eventually made a complaint against the 1<sup>st</sup> Defendant being a legal practitioner, to the Legal Practitioners Unit [LPU] under the auspices of the Chief Registrar of the High Court of Fiji.
16. During the enquiry by the LPU into the complaint against the 1<sup>st</sup> Defendant, the 1<sup>st</sup> Defendant submitted information to LPU some of which were contradictory and bizarre such as suggesting that that Ms. Devi's balance had been paid or the balance was retained to purchase another property for Ms. Devi.
17. Also in the course of LPU's enquiry, a 'withdrawal letter' was submitted to LPU sometime in May of 2018 essentially asking for her complaint to be withdrawn as she had 'settled the matter' with the 1<sup>st</sup> Defendant.
18. Ms. Devi did sign that withdrawal letter but she was induced by the 1<sup>st</sup> Defendant to sign the letter on the false promise that her unpaid balance which she was lawfully entitled to, would be paid to her if she withdrew her complaint.
19. Ms. Devi was in need of cash at the time as she was looking after her adult daughter who is epileptic.
20. The Independent Legal Services Commission [ILSC] in January 2022, found the 1<sup>st</sup> Defendant guilty of professional misconduct and the 1<sup>st</sup> Defendant has been disbarred indefinitely. The ILSC ordered that Ms. Devi be compensated \$130,000 out of the Fidelity Fund pursuant to section 23 of the **Trust Account Act (Trust Account Amendment) Act 2009**.
21. Ms. Devi confirms receiving the \$130,000 paid out to her by the State.

22. Since the inception of the case in court, both the defendants have been and are still on bail.
23. The 1<sup>st</sup> Defendant Mr. Semi Titoko has filed written mitigation and declined to submit any mitigation orally.
24. In his written mitigation, the 1<sup>st</sup> Defendant argues for a non-conviction as well as a suspended sentence. He argues that he has good mitigation such as being a first offender and good character. He has been without employment since 2018. He has been disbarred, his reputation has been affected even a prominent newspaper in 2018 had published that he had taken the sum of \$130,000 and was at the Police Station. He provides pro-bono legal advice to his 'Vanua'. He was the former President of a prominent political party and is a religious person. The 1<sup>st</sup> Defendant asserts that the medical documents provided by the State regarding Ms. Devi's health 'is a paid medical papers' by a private hospital.
25. For his mitigation, the 2<sup>nd</sup> Defendant submits that he is 34 years old, he is the sole breadwinner. He supports his siblings. He accepts that that he was the chief clerk at the law firm at the material time. He took out the money expecting that the money will later be given to Ms. Devi. He is a youth leader. He is currently working in another law firm in Rakiraki. His culpability in the matter is low. He also seeks a non-conviction. Has cooperated with the State giving evidence on behalf of the prosecution. He seeks leniency, is remorseful. He is a first offender and seeks a non-custodial sentence and a non-conviction.
26. The prosecution has filed their sentencing submission where they attach the medical documents of Ms. Devi illustrating that she suffers amongst other things from hypertension and vertigo. The prosecution submit that there was a breach of trust. That there has been no remorse shown by the 1<sup>st</sup> Defendant. There has been no restitution by either of the defendants.

#### **INSTINCTIVE SYNTHESIS APPROACH AND AGGREGATE SENTENCE**

27. An instinctive synthesis approach will be adopted when sentencing each of you.
28. There are some factors worth mentioning and or emphasising before your final sentence is summarised to each of you.
29. The offences too are part of a series or founded on the same facts.

30. For the conversion counts against the 1<sup>st</sup> Defendant Mr. Semi Titoko, you will receive an aggregate sentence for all these conversion counts. The ninth count of perverting the course of justice, you will receive a separate sentence as that offence although related, is still a distinct offence on its own and merits a separate punishment.
31. The 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau, you will receive an aggregate sentence for all the aiding and abetting counts.

### **MAXIMUM IMPOSABLE TERM**

32. For the offence of conversion, it attracts a maximum imprisonment term of up to 7 years imprisonment.
33. Aiding and abetting the offence of conversion attracts the same maximum imprisonment term.
34. For perverting the course of justice, it attracts a maximum imprisonment term of up to 5 years imprisonment.

### **TARIFF**

35. The maximum imprisonment term under the repealed **Penal Code Cap 17** was 7 years imprisonment which is the same maximum imposable under the incumbent **Crimes Act 2009**.
36. The tariff for the offence of conversion or dishonesty or fraud offences was established in cases where the defendants were charged under the **Penal Code** Cap 17, see for example, **Vunibola v Fiji Independent Commission Against Corruption** [2010] FJHC 380; HAA019.2010 (3 September 2010); **State v Kumar** [2005] FJHC 477; HAC0005T.2005S (7 October 2005) and **Thaggard v Fiji Independent Commission Against Corruption** [2019] FJHC 1162; HAA7.2019 (22 November 2019).
37. The accepted sentencing tariff or range was between 18 months to 3 years imprisonment.
38. On another front, the House of Lords in **Barrick** (1985) 81 Cr App R 78 upheld the 2 year concurrent imprisonment term imposed on the Appellant for offences of false accounting, obtaining by deception and theft. The Appellant was found guilty and sentenced after a trial.



39. The Appellant Barrick was hired as a manager for a company which provided loans and in the course of a little of over a year, he stole approximately 9,000 pounds [this being between 1982 and 1983].
40. In a direct and pointed tone, the House of Lords said that immediate imprisonment is inevitable, save in very exceptional cases or where the value or money involved is small. Despite the punishment that offenders bring upon themselves, usually these can be offenders of impeccable character, the Courts should pass a substantial term of imprisonment to mark publicly the gravity of the offence.
41. Any guilty plea, the quality and degree of trust reposed on the offender including the offender's rank, the period over which the fraud or theft was perpetrated, the use to which the property or money taken was put, the impact on the victim, the impact of the offence on the public and the impact on the public confidence, the effect on co-workers or partners, the effect on the offender, the offender's history and any special mitigation are some factors that can be considered during sentence.
42. For perverting the course of justice, the recommended tariff is 6 months to 3 years imprisonment see for example **Fiji Independent Commission Against Corruption [FICAC] v Mohammed** [2015] FJHC 479; HAC349.2013 (24 June 2015)

#### **AGGRAVATING FEATURES**

43. Both of you were in positions of trust. More so for the 1<sup>st</sup> Defendant as he was the principal at the law firm.
44. The offence was committed by both of you. The 1<sup>st</sup> Defendant Mr. Titoko, you are the principal offender.
45. The amount involved which is \$120,000 is significant.
46. The conversion or siphoning off the money took place over the months of September to December of 2017.
47. Ms. Devi who was rightly entitled to those monies, she needed that money to support her sickly daughter.
48. Neither of you have made any application to have Ms. Devi re-appear to be cross-examined based on the medical documents provided by the prosecution in their sentencing submission. In her evidence in chief during the hearing, she has also relayed the stress or anguish she faced when she was not provided her balance and

her constant plea coming to the law firm and to see both of you regarding her unpaid balance. She was not challenged on that point. The court accepts the psychological impact it must have had on her.

49. \$130,000 has been paid to Ms. Devi out of the fidelity fund. This is a significant loss to the State directly attributable to both your actions.
50. The 1<sup>st</sup> Defendant Mr. Semi Titoko, you issued a cheque in the sum of \$130,000 to Ms. Devi to be drawn from the law firm's trust account when there was insufficient funds in the trust account. This was misleading and dishonest. It also provided false hope to her.
51. You also tried to mislead the LPU during their enquiry giving further false information such as the balance was being kept to purchase another property for Ms. Devi.
52. The funds were withdrawn from the trust account and deposited into the personal bank account of the 2<sup>nd</sup> Defendant Mr. Ratuveikau. You both are responsible for giving further false information to the bank that the funds were for the use of the 'mataqali' in-order to have the money withdrawn from the 2<sup>nd</sup> Defendant's bank account.
53. Not all professions have solemn and some might say flamboyant admissions of new practitioners of the art. As legal practitioners, we even have our oath or affirmation which we take when getting admitted to the bar. It signifies the gravity of what the profession entails. Personal and privileged information will be exchanged even properties of extravagant value will come into our possession or under our trust. We have duties to the court, to our clients and our fellow practitioners. For the 1<sup>st</sup> Defendant you were a legal practitioner and you failed in your oath and your duty. Lawyers or our profession has been the butt of many jokes for years and are sometimes distrusted. Your crime only adds to the distrust and erodes the confidence of the community in the profession.
54. For the ninth count of perverting the course of justice, you had Ms. Devi sign the withdrawal letter which contained false information. You falsely promised her she will be paid her balance or used her unpaid balance which she was entitled to as of right, as leverage. You again abused your position of trust. It was a continuation of your deception in a series of deceptions.

**MITIGATION**

55. Good character claims needs to be supported by evidence. This cannot be considered as mitigation. The 1<sup>st</sup> Defendant Mr. Titoko, you have not provided any personal or family circumstance to be considered as mitigation. For the 2<sup>nd</sup> Defendant Mr. Ratuveikau, you claim you support your siblings but the court will require more details regarding this in-order that it be considered as mitigation.
56. However, both in your favour, you are first offenders.
57. Both of you are ultimately responsible for the social and economic consequences of your criminal actions. For the 1<sup>st</sup> Defendant Mr. Titoko, it is unlikely you will be re-admitted into legal practice again in the near future or forever. The years, sacrifice and expenses in getting your law qualifications is now redundant. Despite being the author of your misfortune, the loss of a reliable income and the undoing of all the work you did to get to where you were being the principal of your law firm, will be considered as mitigation in your favour.
58. The 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau, you are now engaged working in another law firm, it appears you are again working as a clerk. This is fortunate considering the breach of trust you have demonstrated. However, the court is mindful that your chances of finding employment will be significantly and negatively affected which would mean loss of income to you. This will also be considered as mitigation in your favour.
59. Despite there being no restitution, the court finds and accepts that the 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau is remorseful. You have cooperated with the police during your police interview and you have given evidence as a prosecution witness. This is strong mitigation.
60. The court accepts too that you were following the lead and directions of the 1<sup>st</sup> Defendant Mr. Titoko who was your employer at the material time.

**GUILTY PLEA**

61. Only the 2<sup>nd</sup> Defendant Mr. Ratuveikau has pleaded guilty.
62. The amended charge was filed on the 26-02-20, the 2<sup>nd</sup> Defendant pleaded not guilty to all to the respective counts against him on the 18-06-20. He changed his plea on the 29-02-22.

63. Despite not pleading guilty early, the 2<sup>nd</sup> Defendant's sentence will be reduced substantially for pleading guilty nonetheless.

**SUSPENSION , PAROLE, NON- CONVICTION, OBJECTIVE IN SENTENCING**

64. The court can suspend any imprisonment term either in whole or in part pursuant to section 26 (1) and (2) (b) of the **Sentencing and Penalties Act 2009** [SPA] if the imprisonment term does not exceed 2 years imprisonment.
65. If the offender is sentenced to more than 2 years imprisonment, it is mandatory that a non-parole period is imposed but as long as the non-parole period is 6 months less than the head sentence [section 18 (1) and (4) of the **SPA**].
66. In your mitigation, both of you have sought a non-conviction.
67. Section 16 of the **SPA** grants a discretion on the court regarding the recording of a conviction. The nature of the offence, your character and past history and the impact a conviction will have on your social and economic well-being and employment prospect must be considered.
68. Two of the factors are in your favour. You both are first offenders and a conviction will definitely impact your social and economic well-being and or employment prospect.
69. However, the nature of the offence is disturbing. Ms. Devi was a client of the law firm and vulnerable. Both of you are in positions of trust. The amount involved is significant. These are sufficient for a conviction to be entered against each of you.
70. The court has also considered the factors outlined in section 4 of the **SPA**.
71. The objective of both your sentence is prioritised as follows, it is aimed at deterrence [specific to you and general], denunciation, to punish each of you to an extent and manner which is just and to promote or facilitate your rehabilitation.

**SUMMARY**

72. The 1<sup>st</sup> Defendant Mr. Semi Titoko and the 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau, you each are found guilty and convicted of the offences respectively in your name or respectively against you as reflected in the amended charge.
73. The 1<sup>st</sup> Defendant Mr. Semi Titoko for the conversion counts, that is, the first, third, fifth and the seventh counts, you will receive an aggregate sentence.
74. For these counts, you are sentenced to an aggregate 2 years and 8 months imprisonment or 32 months imprisonment.
75. There has been no remorse demonstrated by you. The evidence too I find overwhelming against you. You have limited mitigation. There has been no recovery or restitution of the \$120,000.
76. I order that you serve 2 years and 2 months imprisonment before you are eligible for parole.
77. For the ninth count of perverting the course of justice, the 1<sup>st</sup> Defendant Mr. Semi Titoko, you are sentenced to 13 months imprisonment.
78. It is discretionary and the circumstance requires the fixing of a non-parole period for this imprisonment term and the non-parole period is 7 months imprisonment.
79. It is also appropriate and will not offend the totality principle if this 13 months imprisonment with a 7 month non-parole period is ordered to be served consecutively to your aggregate sentence for the offences of conversion. Overall, a consecutive sentence will meet the objectives of your sentence and adequately reflect the punishment deserving considering the circumstance of this case.
80. I order that you serve your 13 months imprisonment with a 7 month non-parole period for the ninth count, consecutively to your aggregate sentence for the conversion counts.

81. The 2<sup>nd</sup> Defendant Mr. Aporosa Ratuveikau, for the aiding and abetting counts, that is, counts two, four, six and eight, you will receive an aggregate sentence.
82. You are sentenced to an aggregate 1 year and 8 months imprisonment or 20 months imprisonment.
83. You have cooperated with police when interviewed, you gave evidence as a prosecution witness during the hearing which the court found to be truthful and you have pleaded guilty. These are the primary reasons why you will not serve all of your imprisonment term immediately. Your sentence will be partly suspended and this will meet the objectives of your sentence.
84. You will serve 10 months imprisonment and your remaining 10 months imprisonment will be suspended for the next 3 years.
85. You are not to commit any other offence [punishable with imprisonment] in the next 3 years because you risk having your 10 months imprisonment that is suspended, being activated.
86. 28 days to appeal.



.....  
Lisiate T.V. Fotofili  
**Resident Magistrate**

Dated at RAKIRAKI this 2<sup>nd</sup> day of June, 2023.