

**NEW ZEALAND LAWYERS AND  
CONVEYANCERS DISCIPLINARY TRIBUNAL**

[2014] NZLCDT 27

LCDT 033/13

**IN THE MATTER**

of the Lawyers and Conveyancers  
Act 2006

**BETWEEN**

**AUCKLAND STANDARDS  
COMMITTEE No. 3**

Applicant

**AND**

**ALEXANDRA RUVE CLARE  
HOLLAND**

Practitioner

**CHAIR**

Judge D F Clarkson

**MEMBERS OF TRIBUNAL**

Mr W Chapman

Mr G McKenzie

Ms C Rowe

Mr W Smith

**HEARING** at the Auckland District Court

**DATE OF HEARING** 15 April 2014

**APPEARANCES**

Mr R McCoubrey for the Standards Committee

No appearance for the respondent

**DECISION OF NEW ZEALAND LAWYERS AND  
CONVEYANCERS DISCIPLINARY TRIBUNAL**  
**(ON PENALTY)**

[1] Ms Alexandra Holland faces one charge that in the course of her employment by practitioners namely the partners of Carter and Partners, the employee engaged in conduct that would, if it were conduct of a practitioner, render the practitioner liable to have his or her name struck off the roll, namely while employed in an administrative role by the firm, the employee misappropriated funds belonging to Carter Bloodstock Limited.

[2] Ms Holland is currently a sentenced prisoner and has not taken any steps following service upon her of these proceedings late last year and there has been no appearance entered on her behalf today.

[3] The facts supporting the charge and the particulars relied upon by the Standards Committee are:

1. At all material times between June 2008 and June 2012 the Employee was employed by the firm as an administrative assistant.
2. During this period her hours of work varied, initially working full time and later part time.
3. In her role, she conducted work for Carter Bloodstock Limited and other related companies and entities on behalf of the director, Norman John Carter.
4. Her responsibilities included administrative roles such as secretary, typist, personal assistant and a semi-legal executive. She was also responsible for arranging payments to creditors by cheque and maintaining the accounting records for Carter Bloodstock Limited on the MYOB electronic accounting system, which was set up on her work computer.
5. When a payment was required to be made to a creditor by Carter Bloodstock Limited, an invoice was issued to the company which the Employee referred to Mr Carter for authorisation.
6. Mr Carter would authorise the Employee to arrange payment, by writing "pay" and his initials on the respective invoice or statement.

7. Having received authorisation to make a payment, the Employee would then complete a cheque from the Carter Bloodstock Limited cheque book and submit it to Mr Carter for signing.
8. Having received the signed cheques, the Employee would then arrange payment to the creditor.
9. As Mr Carter both authorised payments and signed the cheques he assumed he had total control over the company bank account.
10. During the period of the offending the Employee used 177 cheques from the Carter Bloodstock Limited ASB bank account and defrauded the company out of \$445,643.05. The money was used by the Employee for her personal benefit, either by being paid into her own accounts or, to pay her personal creditors.
11. The Employee would use a variety of means to carry out this fraud – forging Mr Carter's signature or altering the details on the cheque once it had been signed.
12. The Employee concealed her fraudulent offending by making false entries on the relevant cheque butts and the MYOB accounting system.
13. The Employee was charged and pleaded guilty on 7 May 2013 to three representative offences under s 228(b) Crimes Act 1961 (dishonest use of a document) and one representative offence under s 260(a) Crimes Act 1961 (false accounting).
14. An offence under s 228(b) Crimes Act 1961 is punishable by seven years' imprisonment. An offence under s 260(1) Crimes Act 1961 is punishable by ten years' imprisonment.
15. On 27 September 2013 the Employee was sentenced to three years and four months' imprisonment for this offending.
15. The amount of the Employee's fraudulent offending was \$445,623.41. On 16 August 2012, judgement (sic) was entered against the Employee, by consent, at the High Court in Auckland for \$445,623.41.

[4] The Tribunal has reached the view that without doubt the circumstances disclosed by the offending of this employee would certainly have led to strike-off had she been a lawyer and therefore the charge is made out.

[5] The background described demonstrates calculated dishonesty on a huge scale; in total \$445,623 was stolen from her employer. This theft took place over an extended period from January 2010 until June 2012. The offending involved alteration or forgery of 177 cheques.

[6] There was further dishonesty to falsify the accounts in order to disguise the theft and as a further aggravating feature, Ms Holland was in the position of a trusted employee.

[7] All of these matters were undoubtedly reflected in the lengthy term of imprisonment imposed: Three years and four months imprisonment was the sentence that she received when the matter came before the Court in September 2013 and we note that she had previously offended in a similar way. Clearly Ms Holland is not a person who can safely be employed within the legal profession given the high degree of integrity and trustworthiness required of any employee of a legal firm.

[8] We note from the evidence provided by the Standards Committee and confirmed in Mr McCoubrey's submissions that reparation has already been dealt with by way of a consent order made in the High Court in August 2012 and so that matter need not be addressed.

[9] The orders that we now make are these:

- (1) Pursuant to s 242(1)(h)(ii) there will be an order that no practitioner or incorporated firm employ Alexandra Ruve Clare Holland in connection with the practitioner's or the incorporated firm's practice so long as the order remains in force.
- (2) There will be an order for costs pursuant to s 249 in favour of the Standards Committee, such costs to be submitted to the Tribunal and approved by the Tribunal in due course. (Now seen and approved).
- (3) There will be an order pursuant to s 257 that the costs of the Tribunal be met by the New Zealand Law Society. These costs are certified at \$1,453.
- (4) There will be an order pursuant to s 249 that Ms Holland is to reimburse the New Zealand Law Society for those s 257 costs.

**DATED** at AUCKLAND this 15<sup>th</sup> day of April 2014

Judge D F Clarkson  
Chair