

# Case Screening Summary

Total cases screened: 57 | Passed pre-screen: 45 | Used in final output: 15

Case Name	Citation	Passed Pre-Screen	Reasoning	Used in Final Output
<i>R v Macleod</i>	2017 ABQB 722	Yes	This decision is highly relevant as it provides an extensive analysis of the principles governing conditional sentences for white-collar fraud involving a breach of trust, specifically citing and applying the Alberta Court of Appeal's guidance in <i>R v Fulcher</i> regarding the necessity of incarceration for such offences. It also explicitly addresses and distinguishes various precedents where conditional sentences were granted versus rejected, providing a framework for evaluating the client's request.	No
<i>R. v. Naugler</i>	2011 NSPC 68	Yes	This decision is highly relevant as it provides a detailed analysis of the principles of denunciation and deterrence in the context of a significant breach of trust fraud. It explicitly reviews and distinguishes several Canadian precedents regarding the appropriateness of conditional sentences for white-collar crime, which directly addresses the researcher's need for comparable case law.	Yes
<i>R. v. Davies</i>	2016 ONCJ 427	Yes	This decision is highly relevant as it provides a comprehensive analysis of the legal principles governing sentencing for breach of trust fraud, specifically addressing the tension between general deterrence and the potential for a conditional sentence. It includes a detailed list of comparable case law and identifies specific aggravating and mitigating factors that are directly applicable to the research question.	No
<i>R. v. Bandiera</i>	2012 ONSC 6015	Yes	This decision is highly relevant as it provides a detailed analysis of the factors courts use to reject a conditional sentence in cases of large-scale fraud involving a breach of trust by a bookkeeper, specifically applying the principles from <i>R. v. Bogart</i> and <i>R. v. Wismayer</i> . It directly addresses the tension between the offender's personal mitigating circumstances and the necessity of general deterrence in white-collar crime.	No
<i>R v Roy</i>	2024 ABKB 142	Yes	This decision is highly relevant as it provides a detailed analysis of the principles of denunciation and deterrence in the context of white-collar fraud involving a breach of trust. It explicitly reviews and distinguishes numerous precedents where conditional sentences were either granted or rejected, providing a clear framework for assessing the viability of a conditional sentence for your client.	No

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<i>R. v. Smith</i>	2015 BCSC 1267	Yes	This decision directly addresses the legal principles of sentencing for breach of trust fraud, specifically analyzing whether a gambling addiction constitutes a mitigating factor and whether a conditional sentence is appropriate in the face of strong arguments for denunciation and deterrence. It provides a detailed review of case law regarding when incarceration is required versus when a conditional sentence may be considered in white-collar crime.	No
<i>R. v. Husband</i>	2013 ABPC 67	Yes	This decision is highly relevant as it provides a comprehensive analysis of the legal principles governing conditional sentences for white-collar fraud involving a breach of trust, specifically addressing the "exceptional circumstances" threshold and the tension between the Supreme Court's Proulx decision and appellate-level sentencing ranges. It explicitly reviews numerous precedents where conditional sentences were considered or rejected, offering a framework directly applicable to the researcher's request.	No
<i>R. v. Frijters</i>	2012 ABPC 182	Yes	This decision is highly relevant as it provides a comprehensive list of appellate authorities that consistently reject conditional sentence orders for white-collar fraud involving a breach of trust, specifically citing the need for denunciation and deterrence. It directly addresses the legal threshold for when a conditional sentence is considered inappropriate in cases involving significant financial loss and positions of trust.	No
<i>R v Pandit</i>	2023 ABPC 6	Yes	This decision directly addresses the legal principles of sentencing for white-collar fraud involving a breach of trust, specifically analyzing the criteria for when a conditional sentence order (CSO) is appropriate versus when incarceration is required for general deterrence. It provides a detailed discussion of how courts weigh mitigating factors like restitution, guilty pleas, and personal circumstances against the gravity of the offence.	No
<i>R. c. Thibault</i>	2015 QCCQ 8910	Yes	This decision directly addresses the legal principles of sentencing for fraud involving a breach of trust, specifically analyzing the criteria for rejecting a conditional sentence in favor of incarceration to satisfy the objectives of denunciation and general deterrence.	No
<i>R v Dyke</i>	2025 ABCJ 29	Yes	This decision directly addresses the legal principles of sentencing for employee fraud involving a breach of trust, specifically analyzing the "exceptional circumstances" required to justify a conditional sentence over incarceration. It provides a detailed discussion of how mitigating factors—such as mental health, guilty pleas, and restitution—are weighed against the primary objectives of denunciation and deterrence in the context of current sentencing law.	Yes

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<i>R. v. Leo</i>	2017 BCPC 303	Yes	This decision is relevant because it directly addresses the sentencing principles for employee fraud involving a breach of trust, specifically analyzing the tension between the offender's good character and the necessity of denunciation and general deterrence. It also provides a useful comparison by citing other Canadian precedents where conditional sentences were considered or imposed for similar white-collar crimes.	No
<i>R. v. Klyne</i>	2017 BCPC 26	Yes	This decision is highly relevant as it directly addresses the court's analysis of whether a conditional sentence is appropriate for a significant breach of trust (employee fraud/embezzlement) involving mitigating factors such as a guilty plea, lack of prior criminal record, and mental health issues (specifically gambling disorder and depression). The judgment provides a detailed review of case law regarding the tension between general deterrence and the use of conditional sentences in white-collar crime.	Yes
<i>R. v. Martin</i>	2023 ABCJ 122	Yes	This decision is highly relevant as it directly addresses the court's analysis of whether a conditional sentence is appropriate for a significant breach of trust fraud, specifically weighing mitigating factors like guilty pleas and personal circumstances against the principles of denunciation and deterrence. It provides a clear example of how courts apply appellate guidance to reject conditional sentences in favour of incarceration for white-collar crimes.	Yes
<i>R. v. Stirling</i>	2010 ABPC 142	Yes	This decision is highly relevant as it explicitly addresses the tension between the need for general deterrence in breach-of-trust fraud cases and the potential for a conditional sentence. It provides a detailed analysis of mitigating factors—such as restitution, guilty plea, lack of criminal record, and personal circumstances—and discusses the application of <i>R. v. Proulx</i> and <i>R. v. Watkinson</i> in determining whether a conditional sentence is appropriate for this type of offender.	Yes
<i>R. v. Tran</i>	2021 ONSC 1888	Yes	This decision is highly relevant as it explicitly analyzes the criteria for granting a conditional sentence in a case of significant fraud (over \$290,000), discussing the balance between deterrence, denunciation, and the offender's personal mitigating circumstances, including family responsibilities and the absence of a prior criminal record.	No
<i>R. v. Andrew</i>	2017 BCSC 2288	Yes	This decision is highly relevant as it explicitly reviews and compares multiple sentencing precedents regarding the availability of conditional sentences for white-collar fraud involving breach of trust, specifically weighing factors such as restitution, guilty pleas, and the offender's personal circumstances.	No

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<i>R v Bharwani</i>	2024 ABCJ 171	Yes	This decision is highly relevant as it provides a detailed analysis of the principles governing conditional sentences for breach of trust fraud, specifically addressing the impact of mental health, restitution, and guilty pleas on the court's decision to grant a CSO despite the paramountcy of denunciation and deterrence. The included appendix provides a valuable list of comparable case law that directly aligns with the researcher's need for precedents involving similar white-collar offences.	Yes
<i>R. v. Chung</i>	2021 ONSC 6267	Yes	This decision is highly relevant as it provides an extensive review of the legal principles governing sentencing for white-collar crimes involving a breach of trust, specifically addressing the tension between general deterrence and the availability of conditional sentences. It explicitly cites and discusses numerous precedents regarding the weight to be given to mitigating factors like guilty pleas, restitution, and personal circumstances in the context of large-scale fraud and theft.	No
<i>R. v. Miles</i>	2011 ABCA 133	Yes	This decision is highly relevant as it directly addresses the high threshold for granting a conditional sentence in cases of employee embezzlement involving a breach of trust. It provides a critical analysis of when mitigating factors—such as a guilty plea, lack of criminal record, and partial restitution—are insufficient to constitute the "truly exceptional circumstances" required to avoid actual incarceration.	Yes
<i>R. v. Fulcher</i>	2007 ABCA 381	Yes	Leading Alberta Court of Appeal authority on sentencing for employee embezzlement. Crown appealed CSO of 2 years less a day for 33-year-old insurance employee who embezzled \$268,948 via 40 forged transactions over 13 months. Court allowed appeal and substituted 2 years actual imprisonment. Established the "absent truly exceptional circumstances" rule for embezzlement/breach of trust cases, holding that denunciation and deterrence demand imprisonment rather than a CSO. Key holdings: (1) good character is almost always present in embezzler cases and carries little mitigating weight; (2) guilty plea and cooperation carry limited weight when discovery was inevitable; (3) nominal/token restitution (e.g., \$250/month on \$269K debt) is a "polite fiction" not genuine restitution; (4) mental health must be causally linked to offending to carry weight; (5) sentencing court erred by treating banks as less-deserving victims. This is the foundational Alberta precedent binding lower courts on CSO availability in breach of trust fraud.	Yes

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<i>R. v. Bunn</i>	2000 SCC 9	Yes	SCC dismissed Crown's appeal from Manitoba Court of Appeal's imposition of CSO (2 years less a day with house arrest) for lawyer convicted of breach of trust (\$86,000 via 145 transactions over 3.5 years). Majority held that post-sentencing introduction of Bill C-41 conditional sentencing regime constituted a potential mitigation warranting re-sentencing on appeal. Court found that the ruin and humiliation brought upon the accused and his family, combined with loss of professional status, could provide sufficient denunciation and deterrence when coupled with a restrictive CSO. Key mitigating factors: sole caregiver for disabled wife in wheelchair, sole provider for teenage daughter, loss of 20-year legal career, financial hardship. Critical SCC authority: (1) CSO can be appropriate for breach of trust where exceptional personal circumstances are present; (2) courts should consider whether incarceration is truly necessary in light of all s.718-718.2 principles; (3) loss of professional status, public humiliation, and family caregiving responsibilities are relevant mitigating factors. Dissent (Bastarache J.) provides the counter-argument that denunciation/deterrence for breach of trust by professional demands incarceration absent truly exceptional circumstances.	Yes
<i>R. v. Steeves</i>	2005 NBCA 85	Yes	New Brunswick Court of Appeal — directly on point as the leading NB appellate authority on employee theft/breach of trust sentencing. Crown appealed suspended sentences (probation only) for two Sears employees who stole ~\$535 via fraudulent returns over several months. Court allowed appeal and substituted 6-month CSOs (at Crown's request). Key holdings: (1) absent "exceptional circumstances," general deterrence demands incarceration for employee theft in breach of trust; (2) sentencing principles under ss.718-718.2 did not displace this traditional rule; (3) s.718.2(a)(iii) aggravating factor for abuse of trust reinforces incarceration norm; (4) concept of "exceptional circumstances" is "elastic" but courts have "wisely refrained from attempting to precisely delineate its reach." This is the direct NB Court of Appeal authority that will govern client's sentencing, though amounts here far smaller than client's case. The court's endorsement of CSO at Crown's request in a small-amount case illustrates that NB CA does not categorically bar CSOs in breach of trust cases.	Yes

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<i>R. v. Chaulk</i>	2005 NBCA 86	Yes	New Brunswick Court of Appeal companion case to Steeves (2005 NBCA 85), decided the same day by the same panel. Allowed Crown appeal from conditional discharge for 20-year-old seasonal grocery employee who stole \$4,210 over 3 months. Court substituted 6-month CSO at Crown's request. Confirms the core NB principle: absent exceptional circumstances, imprisonment is required for employee theft involving breach of trust. Key holdings directly applicable to client: (1) youth and fear of criminal record do not constitute exceptional circumstances — "the exception would become the norm for all first offenders"; (2) full confession and cooperation argue for leniency but not for avoiding imprisonment; (3) "exceptional circumstances" typically relate to mitigating factors that lessen guilt or the seeming seriousness of the offence, and "more often than not...have to do with the offender's motive"; (4) where sole motive is greed and dishonesty extends over considerable period, exceptional circumstances have "rarely, if ever" been found. Together with Steeves, this forms the binding NB appellate framework for client's sentencing.	Yes
<i>R. v. Fraser</i>	2007 ABCA 386	Yes	Alberta Court of Appeal allowed appeal from 12-month prison sentence and substituted 12-month CSO for bookkeeper who embezzled \$132,161 via 43 forged cheques over ~2 years. Full restitution made (\$150,000 including more than charged), guilty plea, no prior record, 4-year delay in prosecution, marriage destroyed upon charging, mental health fragility (depression/anxiety since 1987), psychiatric hospitalization on day of arrest, single mother. Key holdings: (1) no category of offence is categorically excluded from CSO per Proulx; (2) "rarity" of CSOs in this category is not a penological principle but a summary of experience; (3) combination of full restitution + inordinate non-offender-caused delay + demonstrably destructive effect on offender's life = extraordinary/exceptional; (4) it is not merely cooperation or delay alone that is decisive — it is the cumulative combination of factors. This is the primary example of a successful CSO appeal in the Alberta breach of trust jurisprudence, and every subsequent case has distinguished it. Directly cited in Bharwani, Dyke, Pandit, Husband, Miles as the benchmark for what "truly exceptional" looks like. Critical weakness for client: full restitution (not partial) and extraordinary 5-year delay were decisive; client has made only partial restitution and 14-month delay is modest by comparison.	Yes
<i>R. v. Schriver</i>	(no citation)	Yes	This decision is highly significant as it provides a detailed analysis of the "exceptional circumstances" threshold required to avoid a custodial sentence in cases of employee breach of trust. It explicitly discusses the weight courts give to factors such as full restitution, the absence of a victim impact statement, and the presence of mental health issues (major depressive disorder) in determining whether a conditional sentence is appropriate.	No

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<i>R v Tran (A)</i>	(no citation)	No	This decision concerns sentencing for drug trafficking rather than white-collar fraud or breach of trust, and it focuses on the specific, distinct legal threshold of "exceptional circumstances" required to avoid incarceration in drug-related offences. While it discusses general sentencing principles, it does not provide the specific analysis of conditional sentences in the context of fraud or breach of trust that your research requires.	N/A
<i>Murdoch v. R.</i>	(no citation)	Yes	This decision is highly significant as it provides a comprehensive review of the "abuse-of-trust" sentencing guideline in New Brunswick, explicitly detailing the criteria for "exceptional circumstances" and providing a table of comparable sentencing decisions for employee fraud that will be directly applicable to your research.	No
<i>Veno v. R.</i>	(no citation)	Yes	This decision provides a detailed analysis of the distinction between a formal "breach of trust" (s. 718.2(a)(iii)) and a "breach of confidence/reliance," which is highly relevant to your client's situation as a former controller. It also explicitly discusses the criteria for rejecting a conditional sentence in favor of incarceration for white-collar/theft-related offences where deterrence is a primary objective.	No
<i>R. v. Oguntinyinbo</i>	(no citation)	No	While the decision discusses the principles of conditional sentencing, it involves a serial offender with over 70 convictions and flagrant breaches of release orders, making it factually and legally distinct from the client's profile as a first-time offender. The court's rejection of a conditional sentence is based on the defendant's specific history of non-compliance rather than an analysis of the mitigating factors relevant to a first-time white-collar offender.	N/A
<i>R. v. Chung</i>	(no citation)	Yes	This decision provides a comprehensive analysis of the principles governing conditional sentences in cases of breach of trust and white-collar crime, specifically citing and applying leading authorities (such as <i>R. v. Williams</i> and <i>R. v. Atwal</i> ) that delineate when a conditional sentence is appropriate versus when a custodial sentence is required. It directly addresses the tension between general deterrence and mitigating factors, which is central to your research question regarding the viability of a conditional sentence for your client.	No
<i>R v. Durette-Acker</i>	(no citation)	Yes	This decision provides a detailed analysis of the factors courts use to reject conditional sentences in fraud cases, specifically distinguishing between cases involving a breach of trust and those that do not. It also offers a helpful list of comparable sentencing precedents and discusses the interplay between restitution orders and the length of custodial sentences.	No

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<i>R. v. Sharma</i>	(no citation)	No	This decision focuses on the constitutionality of mandatory minimum sentences and the sentencing of an Indigenous offender under the Gladue framework. It does not provide comparable sentencing analysis for white-collar fraud or breach of trust cases, which are the core of your research question.	N/A
<i>R. v. Schriver</i>	2016 NBCA 13	Yes	New Brunswick Court of Appeal dismissed Crown's appeal from 10-month CSO for 56-year-old employee who stole \$2,675 from employer over 2 months. Court upheld finding of "exceptional circumstances" based on cumulative effect of: (1) full restitution made despite modest means; (2) employer declined to file VIS (tacit signal favouring non-custodial sentence); (3) depression diagnosed as contributing factor at time of offence; (4) vulnerability to pressure from mentally ill son. Critical NB CA authority confirming that "exceptional circumstances" finding is owed appellate deference if not unreasonable or product of error; sets out four-factor cumulative analysis. Quoting <i>Murdoch v R</i> , 2015 NBCA 38 at para 44: restitution under financial hardship "may, in conjunction with other compelling circumstances, justify a finding of exceptionality." Major Depressive Disorder confirmed at hearing was decisive for the mental health component. Directly governs client's case as the binding NB CA precedent on what combination of factors can constitute exceptional circumstances in the breach-of-trust employee theft context.	Yes
<i>Murdoch v. R.</i>	2015 NBCA 38	Yes	New Brunswick Court of Appeal allowed appeal from 6-month jail term and substituted 73-day intermittent sentence for cashier who embezzled \$1,555 via 12 fictitious returns over 6 weeks. Guilty plea, no prior record, first pregnancy at time of offence, eating disorders, financial stress. Crown sought 6 months; defence sought 4-month CSO. Court upheld no-exceptional-circumstances finding but found error in failure to consider intermittent sentence. Critically important for client's case as the most recent and comprehensive NB CA authority on the "exceptional circumstances" test, containing: (1) the most complete listing of NB abuse-of-trust sentencing precedents; (2) authoritative statement that exceptional circumstances are "somewhat elastic by design"; (3) confirmation that restitution under hardship + other compelling circumstances can justify exceptionality finding; (4) confirmation that mental illness contributing to offence can be exceptional; (5) confirmation that financial stress/lifestyle needs are never sufficient alone; (6) the NB precedent table at para 27 showing that 47-year-old accountant defrauding ~\$250K in NB received 2 years actual incarceration ( <i>R v Tardif</i> , 2014). The NB table is directly on point for client's range. Importantly, court emphasizes that "exceptional circumstances" finding by sentencing judge is owed appellate deference if not unreasonable.	Yes

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<i>Veno v. R.</i>	2012 NBCA 15	Yes	New Brunswick Court of Appeal dismissed appeal from 9-month imprisonment for break-enter-theft by employee who stole \$10,000 from employer's home. Guilty plea, remorse, restitution offer. Court found no s.718.2(a)(iii) "abuse of trust" (Adler principle) but upheld sentence anyway on deterrence grounds. Limited direct relevance as this is break-and-enter not embezzlement. Primarily useful for confirming that NB CA applies the same deterrence/denunciation imperative across trust-adjacent offences, and that restitution orders factor into sentence length. The citation of Steeves and Connors reinforces that those cases remain the governing NB authority. Previous criminal record and B&E into dwelling distinguished from client's facts.	No
<i>R v. Durette-Acker</i>	2023 NBPC 2	Yes	New Brunswick Provincial Court (Miramichi) sentenced 40-year-old woman who defrauded online romance victim of \$144,164 over ~8 months via 191 e-transfers. Guilty plea (very early), no prior record, family hardship (4 children, sick son, cares for elderly father), remorse, willingness to pay restitution. Crown sought 12-18 months jail; defence sought CSO in that range. Court rejected CSO and imposed 12 months jail + 18 months probation + \$133,000 restitution (reduced from 18 months on account of restitution order). Not an employment breach of trust case but directly cites Steeves, Chaulk, Murdoch as governing NB authority. Confirms that in NB, even early guilty plea + no record + family hardship do not constitute exceptional circumstances sufficient to displace denunciation/deterrence imperative. Court expressly applied Adler (NB CA) which converted a CSO to jail in comparable circumstances. Excellent for confirming current NB sentencing range. The restitution analysis at paras 47-53 is also valuable for client's civil repayment agreement argument.	No
<i>R v Isaac</i>	(no citation)	No	This decision concerns sentencing principles for drug trafficking offences under the Controlled Drugs and Substances Act and the procedural application of conditional sentence orders in that specific context. It does not address white-collar fraud, breach of trust, or the specific sentencing considerations relevant to your client's case.	N/A
<i>Vandal c. R.</i>	(no citation)	Yes	This decision provides a recent, detailed analysis of the principles governing the imposition of a conditional sentence versus incarceration in a case involving a breach of trust (theft by an administrator), specifically addressing the application of the "restraint" principle and the factors that justify a conditional sentence in the community despite the gravity of the offence.	No

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<i>R v Burnett</i>	(no citation)	No	This decision concerns a violent offence (breaking and entering to steal a firearm) and focuses on the "exceptional circumstances" doctrine and the principles of re-incarceration, rather than the specific sentencing considerations for white-collar fraud or breach of trust. It does not provide a comparable analysis for your client's situation, as it explicitly distinguishes its facts from commercial fraud cases.	N/A
<i>R. v. Schriver</i>	(no citation)	Yes	This decision is highly significant as it provides a detailed analysis of the "exceptional circumstances" threshold required to avoid a custodial sentence in cases of employee breach of trust. It specifically discusses the weight to be given to factors such as full restitution, the absence of a victim impact statement, and the presence of mental health issues (major depressive disorder), which are directly applicable to your client's situation.	No
<i>R. v. Oakes</i>	(no citation)	Yes	The decision provides a detailed analysis of the conditional sentence regime under s. 742.1 of the Criminal Code, specifically addressing the court's refusal to grant a conditional sentence in a significant fraud case involving a breach of trust. It offers a comprehensive discussion on balancing sentencing objectives, such as denunciation and deterrence, against the offender's personal circumstances, which is directly applicable to your research question.	No
<i>R v Vicaire</i>	(no citation)	No	This decision concerns sentencing for drug trafficking offences under the Controlled Drugs and Substances Act, not white-collar fraud or breach of trust. While it discusses the general principles of conditional sentences and "exceptional circumstances," it does not provide the specific comparative analysis of fraud-related sentencing precedents required for your research.	N/A
<i>R v. Durette-Acker</i>	(no citation)	Yes	This decision provides a detailed analysis of the factors courts use to reject conditional sentences in fraud cases, specifically distinguishing between cases involving a breach of trust and those that do not. It also offers a helpful list of comparable sentencing precedents and discusses the interplay between restitution orders and the length of custodial sentences.	No
<i>R. v. Leo</i>	(no citation)	Yes	This decision is significant because it explicitly addresses the sentencing range for breach of trust fraud and provides a list of comparable authorities (including <i>R. v. Steeves</i> and <i>R. v. Chaulk</i> ) that specifically analyze the appropriateness of conditional sentences for offenders of good character in similar white-collar contexts.	No

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<i>Vandal c. R.</i>	2024 QCCA 1496	Yes	Quebec Court of Appeal dismissed appeal from 6-month CSO for 48-year-old condo syndicate administrator who stole ~\$12,000-\$45,000 over 7 years. Court upheld CSO as appropriate given 2022 Criminal Code amendments restoring CSO availability, denunciation/deterrence satisfied by restrictive conditions, guilty plea, no prior record, low recidivism risk. Critically confirms: (1) R v Chaulk (2005 NBCA 86) is applicable in Quebec as well — court cited it approvingly; (2) 2022 amendments restored CSO availability and courts must now genuinely consider them; (3) CSO upheld where abuse of trust + long duration but amounts were relatively modest and no medical link to offending established; (4) absence of medical evidence linking mental health to offending was an aggravating factor on facts. Useful as a recent Court of Appeal decision upholding a CSO in an abuse-of-trust case post-2022 amendments.	No
<i>R. v. Oakes</i>	2024 PESC 11	Yes	Prince Edward Island Supreme Court sentenced 71-year-old funeral home owner who misappropriated \$425,215 in prepaid funeral trust funds over 20+ years from 66 victims. Guilty plea, no prior record, advanced age, serious health issues (heart disease, diabetes, kidney disease). Crown sought 3.5 years; defence sought 2-year-less-a-day CSO alternatively 8 months. Court rejected CSO and imposed 2 years less a day + 18 months probation + restitution. Key Atlantic Canada authority: court applied Chaulk (NB CA) and confirmed denunciation/deterrence paramount in breach of trust fraud across Atlantic provinces. Court rejected CSO finding it inconsistent with fundamental purpose and principles of sentencing despite advanced age and health. Distinguished Bunn on basis that Oakes' offending spanned decades and involved 66 victims. Excellent survey of PEI comparable cases at paras 216-230, and comprehensive treatment of conditional sentence regime post-2022 amendments. Court's finding that sentence of 2 years less a day was appropriate despite \$425K+ loss is directly relevant for arguing client's \$280K fraud should attract a sentence in the sub-2-year range.	Yes
<i>Choucair c. R.</i>	(no citation)	No	This decision concerns a motion to extend time to appeal a sentence for drug trafficking and does not address the sentencing principles for white-collar fraud or breach of trust. While it references the availability of conditional sentences, it does so in the context of a repeat offender with a criminal record, which is factually distinct from your client's situation.	N/A

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<i>A.L. c. R.</i>	(no citation)	No	This decision concerns sentencing for criminal harassment and extortion motivated by personal vengeance, which is legally and factually distinct from the white-collar fraud and breach of trust context of your research. While it discusses the criteria for a conditional sentence, it does so in the context of a violent/harassment offence where the court found the need for denunciation and deterrence precluded a conditional sentence, offering little utility for your specific case.	N/A
<i>Ménard c. R.</i>	(no citation)	No	This decision concerns an appeal of convictions and sentences for 19 counts of armed robbery and firearms offences, which is entirely unrelated to the sentencing principles for white-collar fraud or the availability of conditional sentences for breach of trust.	N/A
<i>R. v. Soranno</i>	(no citation)	Yes	This decision provides a detailed analysis of the principles governing the imposition of a conditional sentence order (CSO) in the context of a serious offence, specifically applying the Proulx framework to determine when community-based sanctions are appropriate over incarceration. It is particularly useful for your research as it demonstrates how an appellate court balances the need for denunciation and deterrence against the principle of restraint for first-time offenders.	No
<i>R. v. Saini</i>	(no citation)	No	This decision concerns a sentencing for dangerous driving causing bodily harm, which is governed by different legal principles and sentencing ranges than the white-collar fraud and breach of trust case described in your research question. While it discusses the general principles of conditional sentences under <i>R. v. Proulx</i> , it does not provide any substantive analysis or comparable precedents for fraud-related sentencing.	N/A
<i>R. v. Singh</i>	(no citation)	Yes	This decision provides a detailed analysis of the criteria for imposing a conditional sentence in a significant fraud case, specifically addressing the tension between denunciation/deterrence and the principles of restraint and parity. It offers a useful comparative framework for your client's case by distinguishing between "large-scale" fraud and cases where mitigating factors—such as the absence of a criminal record and the offender's personal circumstances—justify a conditional sentence over incarceration.	No
<i>R. v. K.W.R.</i>	(no citation)	No	This decision concerns sentencing for sexual offences against minors, which involves entirely different legal principles (e.g., <i>Friesen</i> , <i>Gladue</i> ) and sentencing ranges than the white-collar fraud and breach of trust context relevant to your client. While the court discusses the availability of conditional sentences, it does so in the context of sexual assault, which is not comparable to the financial fraud scenario you are researching.	N/A

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<i>R v Singh</i>	(no citation)	No	This decision concerns a high-level drug trafficking sentencing and does not address white-collar fraud, breach of trust, or the application of conditional sentences in that context. It provides no guidance on the research question regarding sentencing for a controller who committed fraud.	N/A
<i>R. v. Soranno</i>	2024 BCCA 230	Yes	BC Court of Appeal allowed appeal from intermittent sentence and substituted 120-day CSO for animal rights activists convicted of break-and-enter and mischief at a hog farm. Court applied 2022 Criminal Code amendments restoring CSO availability. Not an embezzlement/breach of trust case. Limited relevance to client's situation. Only useful for its general confirmation at para 82 that CSOs can serve denunciatory and deterrent purposes, and the reference to s.718.2(e) restraint principle. The Bunn reference at para 73 (benefit of sentencing amendments on appeal) is noted but already known.	No
<i>R. v. Singh</i>	2025 ONSC 4875	Yes	Ontario Superior Court (2025) sentenced two truck driving school operators for MELT fraud (fraudulent training certificates, ~47-50 students each, ~\$200K-\$250K gross proceeds per offender). Not an employment breach of trust case. Crown sought 5 years; defence sought 12-18 month CSO. Court granted 2-year-less-one-day CSO + full house arrest for both offenders. Useful for confirming post-2022 amendment CSO availability and parity principle in fraud sentencing, but distinguishable on basis that this was not an employee/employer breach of trust case and victims suffered minimal actual financial loss. Most useful quote confirms deterrence/denunciation can be met by onerous CSO conditions.	No