| Police Scotland logo | Freedom of Information Response Our reference: FOI 25-0177  Responded to: 11 February 2025 |
| --- | --- |

Your original correspondence has been split into several individual requests due to wide scope and variety of subject matter therein.  The remainder of your request will be answered separately.

Your recent request for information is replicated below, together with our response.

## The number of investigations initiated by Police Scotland within the last five years for alleged complex fraud or economic crime.

## A breakdown of whether these investigations were carried out internally (e.g., by specialised units) or in conjunction with other agencies (e.g., Crown Office & Procurator Fiscal Service, Serious Fraud Office).

## Summaries of outcomes (cases concluded, referred for prosecution, etc.), with any publicly available information on major or high-profile investigations.

Unfortunately, I estimate that it would cost well in excess of the current FOI cost threshold of £600 to process your request. I am therefore refusing to provide the information sought in terms of section 12(1) of the Act - Excessive Cost of Compliance.

By way of explanation, Police Scotland have no definition of the term “complex” as such each record of fraud and economic crime would need to be manually assessed to identify any considerations of complexity.

To be of assistance you can view published data at the link below.

[How we are performing - Police Scotland](https://www.scotland.police.uk/about-us/what-we-do/how-we-are-performing/)

## Annual budget and staffing allocations specifically assigned to financial crime or fraud investigation units over the last five years.

Unfortunately, I estimate that it would cost well in excess of the current FOI cost threshold of £600 to process your request. I am therefore refusing to provide the information sought in terms of section 12(1) of the Act - Excessive Cost of Compliance.

While Police Scotland does have an Economic Crime Unit, not all frauds are managed by the unit, for example, some are managed by response policing, as such all recorded crimes of fraud would need to be assessed to determine if costs could be extracted. Notwithstanding, we are generally unable to provide the true cost of any police investigation. The nature of policing means that officers are deployed to wherever their services are most required, and the number of officers required throughout will fluctuate.

## Any internal or external audit reports discussing the adequacy of these resources.

## Details of any internal memoranda, audits, or external reports highlighting significant deficiencies in detecting, investigating, or prosecuting complex fraud or economic crime.

## Details of any internal memoranda, audits, or external reports highlighting significant deficiencies in detecting, investigating, or prosecuting complex fraud or economic crime.

## Action plans or recommendations made and whether these have been implemented.

In response to the 4 questions above, unfortunately, I estimate that it would cost well in excess of the current FOI cost threshold of £600 to process your request. I am therefore refusing to provide the information sought in terms of section 12(1) of the Act - Excessive Cost of Compliance.

There is no way to determine if any audit reports discuss the adequacy of fraud investigation resources or any deficiencies without a manual assessment of each relevant report. As noted above fraud is investigated by the different areas of the organisation, as such all-audit reports for the specialised crime division as well as local policing would need to be assessed.

To be of assistance, you may find the SPA annual report useful.

[2024/25 Annual Report and Accounts Published | Scottish Police Authority](https://www.spa.police.uk/news-insights/news/2024-25-annual-report-and-accounts-published/)

You can request a review of this response within the next 40 working days by [email](mailto:foi@scotland.police.uk) or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](https://www.foi.scot/appeal), by [email](mailto:enquiries@foi.scot) or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.