

Reference: 2024-050

Thank you for your email in which you requested the following information under the Freedom of Information Act 2000 (FOIA):

1. Allegations and Fraud Reports: A comprehensive report detailing all allegations or fraud reports submitted to the SFO that have not been acted upon over the last ten years. I request this information to be structured year by year, including:

- a) The number of reports received each year.
- b) A summary of the nature of the allegations.
- c) The reasons for not taking action on each reported allegation, if available.

2. Post Office Reports: An additional request for data specifically related to the Post Office. Please provide the number of fraud reports or allegations surrounding the Post Office that have been submitted to the SFO over the last 15 years. This should include:

- a) A breakdown of allegations received year by year.
- b) Any actions taken or reasons for inaction regarding these reports.

3. Comparison with Local Law Enforcement: Any existing data or reports that illustrate the relationship between local law enforcement and the SFO concerning the handling of fraud cases. This should include:

- a) Instances where local law enforcement referred cases to the SFO and the outcomes of those referrals.
- b) Any documented communication or agreements between local law enforcement agencies and the SFO regarding fraud investigations.

4. Performance Metrics: Information on the SFO's performance metrics related to fraud reporting and investigation, including:

- a) The proportion of fraud cases acted upon versus those reported over the last ten years.
- b) Any analyses or studies conducted to assess the effectiveness of the SFO in addressing fraud allegations in comparison to local law enforcement.

Response

Please see below our response to your questions in the order asked.

Question 1a)

Please see our Annual Report and Accounts for information relating to the number of reports received per year ([Annual Report & Accounts 2023-24 - Serious Fraud Office \(sfo.gov.uk\)](#)).

Questions 1b), 1c), 3a), & 4

The SFO does not hold this information.

Question 3b)

We publish our Memorandum of Understandings (MoUs) with some law enforcement agencies on our website here: [Codes and protocols - Serious Fraud Office \(sfo.gov.uk\)](#).

Question 2

The Serious Fraud Office (SFO) neither confirms nor denies whether it holds information falling within the description specified in your request. The duty in Section 1(1)(a) of the FOIA does not apply, by virtue of sections 30(3) of that Act. Nothing in my reply should be taken as an indication that the information you requested is or is not held by the SFO.

Section 30(3) provides that:

The duty to confirm or deny does not arise in relation to information which is (or if it were held by the public authority would be) exempt information by virtue of subsection (1) or (2).

Section 30(1) provides that:

- (1) *Information held by a public authority is exempt information if it has at any time been held by the authority for the purposes of—*
- (a) *any investigation which the public authority has a duty to conduct with a view to it being ascertained—*
 - (i) *whether a person should be charged with an offence, or*
 - (ii) *whether a person charged with an offence is guilty of it,*
 - (b) *any investigation which is conducted by the authority and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct,*
 - or (c) *any criminal proceedings which the authority has power to conduct.*

How the exemption is engaged

Section 30(1) exempts any information held by a public authority if it has at any time been held by the authority for the purposes of (b) any investigation which is conducted by the authority, and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct.

Section 30(3) allows the respondent to “neither confirm nor deny” whether any information is held in relation to the question where the requested information, if held, is described by section 30(1).

It is clear that your questions relate to information that you believe may be held by the SFO for the purposes of criminal investigations, as set out in section 30(1)(b), meaning the SFO must neither confirm nor deny whether the information is held in accordance with S30 of the FOIA (2000).

The public interest test

Section 30(3) is a qualified exemption and requires consideration of whether, in all the circumstances of the case, the public interest in maintaining the exclusion of the duty to confirm or deny outweighs the public interest in disclosing whether the public authority holds the information. More information about exemptions in general and the public interest test is available on the ICO’s website at www.ico.org.uk

It is recognised that there is a general public interest in publicising the work of the SFO, so that the public knows that serious fraud, bribery and corruption are being investigated and prosecuted effectively and so that the public can be reassured about the general conduct of our organisation and how public money is spent. The SFO takes steps to meet this interest by publishing casework information on its website where appropriate.

However, it is also recognised that it is in the public interest to safeguard the investigative process and that investigating bodies should be afforded the space to determine the course of any investigation. On some occasions, releasing information about what is held or not held by law enforcement bodies would be detrimental to that process. To confirm or deny whether the information you have requested is held (if held) would, for reasons outlined earlier, be likely to prejudice the SFO’s conduct of any criminal investigation/ability to tackle and prevent serious crime. This would not be in the public interest as the right of access to information should not undermine the investigation and prosecution of criminal matters.

Having considered the opposing arguments, it is clear that the benefits of confirming whether or not the information is held are outweighed by the disbenefits and thus the public interest favours maintaining the exclusion of the duty to confirm or deny whether information is held.