Reference: 2026-045

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

Please confirm whether Serious Fraud Office holds any recorded information (including policies, guidance, procedures, or legal framework documents) which establishes:

1. Whether the SFO has any legal, statutory, or procedural obligation to receive, assess, or act upon credible evidence of police or institutional fraud, misconduct or corruption submitted by a member of the public;

2. Whether the SFO has any obligation to refer such evidence to another authority (for example, the police, oversight bodies, or regulators), and if so, the source of that obligation;

3. Any policies or guidance describing how such allegations are to be handled, escalated, or referred.

Response

Please see below our response to your questions.

Question 1

The SFO has statutory obligations under the Criminal Justice Act 1987 to investigate serious or complex fraud, bribery and corruption. All referrals received by the SFO are subject to an intelligence assessment process. Cases are only accepted for investigation (i.e. progress from intelligence to the casework stage) when they meet the criteria set out in the Director's Statement of Principle and the Code for Crown Prosecutors: SFO Statement of Principle - GOV.UK & The Code for Crown Prosecutors | The Crown Prosecution Service.

Further information about the types of cases the SFO investigates is available on our website: Serious Fraud Office - GOV.UK

Question 2

We provided a response to this question in our correspondence dated 21 April 2026, issued in response to your FOI request of 23 March 2026. Please refer to that response for the information requested.

Question 3

Information about how to report matters to the SFO, and the regulatory framework within which we operate, is available at the following links:

- SFO Reporting Portal.
- Guidance and regulation - GOV.UK

The SFO accepts reports on serious bribery and corruption offences from members of the public, including whistleblowers, and from corporate entities either directly or via their legal representatives.

For fraud offences, the SFO only accepts reports from:

- Corporate entities (either directly or via their legal representatives)
- Whistleblowers (current or former workers of the organisation they are reporting on)

If a member of the public wishes to report a fraud that does not fall within these categories, they can do so by contacting Report Fraud, the UK's national reporting centre for fraud and cyber crime. The SFO works closely with Report Fraud, and any allegations received by Report Fraud that fall within the SFO's remit will be referred to us.

If you wish to request an update on a referral you have already submitted to the SFO, please email **makeareport@sfo.gov.uk** using the same email address from which the original referral was submitted.