

Date 8 July 2026
Your Ref FOI-2026-3396
Our Ref FOI-2026-3396

Enquiries to psd.foi@nhs.scot

Dear [REDACTED],

Freedom of Information Reference FOI-2026-3396

I refer to your Freedom of Information (Scotland) Act 2002 (FOISA) request that we received on 19 June 2026 requesting the following information:

For each of the last five full financial years, please provide statistics relating to NSS Counter Fraud Services:

- The number of fraud allegations/referrals received.**
- The number of investigations opened and completed.**
- The number of cases resulting in substantiated fraud findings.**
- The estimated financial losses identified.**
- The number of referrals to Police Scotland or other law enforcement agencies.**
- Counter-fraud staffing levels (FTE) and annual budget.**

We have now completed a search of our records and can confirm that Public Services Delivery Scotland (PSD Scotland) holds the following information.

Please note that the figures provided below relate only to fraud cases that progressed to referral to the Crown Office and Procurator Fiscal Service (COPFS). As such, they represent a subset of overall Counter Fraud Services (CFS) activity. These figures do not fully reflect the breadth and scale of work undertaken by CFS, which includes:

- Prevention, deterrence, and awareness activity across NHS Scotland
- Intelligence development and risk assessment
- Early intervention and non-criminal case resolutions
- Disciplinary and civil outcomes managed at Health Board level

Chair Mr Keith Redpath
Chief Executive Professor Karen Reid

- Work undertaken by the Patient Claims Team, which addresses a significant volume of patient related fraud or error matters, the majority of which are resolved without referral to court proceedings.

Accordingly, the data below should not be interpreted as a comprehensive measure of fraud activity or CFS operational output, but rather as a specific subset of cases meeting the criminal threshold for prosecution consideration.

A substantiated case is defined as one where sufficient evidence exists to the criminal standard of proof to conclude that fraud has occurred. Therefore, only cases progressing to COPFS are included in this dataset.

Loss values represent estimated financial impact associated with cases reported to COPFS. Total system wide losses prevented or recovered through CFS activity (including deterrence and non-prosecuted cases) are significantly higher.

No.	Question	2021/22	2022/23	2023/24	2024/25	2025/26	Total
1	The number of fraud allegations/ referrals received	335	373	496	516	565	2285
2	The number of investigations opened	16	28	21	11	11	87
3	The number of investigations completed	16	28	21	11	4	80
4	The number of cases resulting in substantiated fraud findings	9	14	9	15	3	50
5	The estimated financial losses identified	£31,679.22	£200,424.00	£224,799.86	£539,722.37	£512,919.65	£1,509,545.10
6	The number of referrals to Police Scotland or other law enforcement agencies	60	60	68	96	81	365
7	Counter fraud staffing levels (FTE)	27.96	30.52	30.83	30.20	34.43	153.94
8	Counter fraud annual budget	£1,990,542.71	£2,089,511.08	£2,359,207.30	£2,432,264.23	£2,697,124.85	£11,568,650.17

While the figures above provide insight into the number of cases reaching the criminal justice system, it is important to reiterate that:

- Only a proportion of referrals received result in a full criminal investigation, and fewer still meet the evidential and public interest thresholds for referral to COPFS
- A significant volume of cases are resolved through administrative, disciplinary, or civil processes, which can deliver recovery and sanction outcomes without criminal proceedings
- The Patient Claims Team manages a high volume of cases annually, particularly in relation to patient exemption fraud or error; these cases are resolved outside the criminal justice pathway and are therefore not captured in the PF referred dataset.
- CFS delivers substantial preventative and deterrence activity, which reduces fraud risk but is not reflected in case-based statistics.

I trust you will find the information of assistance and if you require any further information, please do not hesitate to contact me using the email address psd.foi@nhs.scot

It is important to note that from 1 April 2026, NSS and NHS Education for Scotland (NES) joined to form Public Services Delivery Scotland (PSD Scotland), enabling transformation in health, social care, and the wider public sector. The new direct PSD Scotland FOI email address is now psd.foi@nhs.scot

More information regarding PSD Scotland can be found at the following URL: [Public Services Delivery Scotland \(PSD Scotland\)](#)

If you are unhappy with any aspect of how we have dealt with your request, you can make representations to us asking us to review the handling of your request. Please write to the Associate Director Governance Corporate Governance using the email address psd.foi@nhs.scot within 40 working days of the date of this correspondence.

If after a review you are still unhappy, you also have the right to apply to the Scottish Information Commissioner, who can be contacted at Kinburn Castle, St Andrews, Fife, KY16 9DS, or via their [online Appeal form](#).

Yours sincerely,

