



HM INSPECTORATE OF CONSTABULARY IN SCOTLAND

Crime audit 2026

- Terms of Reference

August 2026

Improving Policing Across Scotland



HM Inspectorate of Constabulary in Scotland

HM Inspectorate of Constabulary in Scotland (HMICS) is established under the Police and Fire Reform (Scotland) Act 2012¹ and has wide ranging powers to look into the 'state, effectiveness and efficiency' of both the Police Service of Scotland (Police Scotland) and the Scottish Police Authority (SPA).

We have a statutory duty to ensure that the Chief Constable and the SPA meet their obligations in terms of best value and continuous improvement. If necessary, we can be directed by Scottish Ministers to look into anything relating to the SPA or Police Scotland as they consider appropriate. We also have an established role in providing professional advice and guidance on policing in Scotland.

- Our powers allow us to do anything we consider necessary or expedient for the purposes of, or in connection with, the carrying out of our functions
- The SPA and the Chief Constable must provide us with such assistance and co-operation as we may require to enable us to carry out our functions
- When we publish a report, the SPA and the Chief Constable must also consider what we have found and take such measures, if any, as they think fit
- Where our report identifies that the SPA or Police Scotland is not efficient or effective (or best value not secured), or will, unless remedial measures are taken, cease to be efficient or effective, Scottish Ministers may direct the SPA to take such measures as may be required. The SPA must comply with any direction given
- Where we make recommendations, we will follow them up and report publicly on progress
- We will identify good practice that can be applied across Scotland
- We work with other inspectorates and agencies across the public sector and co-ordinate our activities to reduce the burden of inspection and avoid unnecessary duplication
- We aim to add value and strengthen public confidence in Scottish policing and will do this through independent scrutiny and objective, evidence-led reporting about what we find.

¹ [Chapter 11, Police and Fire Reform \(Scotland\) Act 2012.](#)



Our approach is to support Police Scotland and the SPA to deliver services that are high quality, continually improving, effective and responsive to local needs.²

This audit will be undertaken by HMICS under section 74(2)(a) of the Police and Fire Reform (Scotland) Act 2012 and will be laid before the Scottish Parliament under section 79(3) of the Act.

² HMICS, [Corporate Plan 2021-2024](#), February 2022.



Our audit

Introduction

1. HM Inspectorate of Constabulary in Scotland (HMICS) has committed to undertaking a statutory audit of Police Scotland's crime recording arrangements as part of its [HMICS Scrutiny plan 2025-28](#). Our most recent [Crime audit](#) was published in March 2021.

Aim

2. The aim of this audit will be to assess the state, efficiency and effectiveness of crime recording within Police Scotland, and the extent to which recording practices comply with the [Scottish Crime Recording Standard and Counting Rules](#) (SCRS).
3. This audit will also consider a number of related issues, including;
 - the use of the cybercrime marker;
 - crime detection and detection rates;
 - crime recording governance, management and audit arrangements; and
 - the processes for reviewing and filing completed crime reports.

Background

4. Recorded crime statistics are an essential source of information for understanding the nature, extent and trends of crime across Scotland. These statistics support the Scottish Government, local authorities and criminal justice agencies, including the police in targeting resources effectively and developing policies to improve public safety. The public also relies on these statistics to understand crime levels in their local area and stay informed about community safety issues. It is therefore vital that crimes are recorded ethically, consistently and accurately by Police Scotland and that users have confidence in the crime statistics published by the Scottish Government.
5. The Scottish Government publishes these official statistics through its 'Recorded Crime in Scotland' series. The most recent annual publication relates to crime and offences recorded by Police Scotland in 2025-2026; [Total Recorded Crime - Recorded Crime in Scotland, 2025-26](#).



6. These statistics are assessed by the Office for Statistics Regulation as Accredited Official Statistics. This accreditation serves as a recognised mark of quality and demonstrates that statistics have been independently assessed as complying with the standards set out in the [Code of Practice for Statistics](#). By undertaking an independent Crime audit, HMICS contributes directly to maintaining confidence in, and supporting the continued accreditation of, Scotland's recorded crime statistics.
7. Crime recording practice is governed by the SCRS. The SCRS provides a national framework for determining when an incident should be recorded as a crime, the crime classification that should be applied and how many crimes should be counted. Crime recording should be undertaken in accordance with the Police Scotland [Code of Ethics for Policing in Scotland](#). Responsibility for ensuring compliance with the SCRS rests with the Chief Constable.
8. The 2020 HMICS Crime audit found that Police Scotland's overall level of compliance with SCRS was generally good exceeding 90%. However, this fell short of Police Scotland's internal target of 95% compliance. The audit found that 91.4% of incidents had been closed correctly and 90.8% of crime was counted and classified correctly. Significant variation in compliance rates between policing divisions was also identified, reflecting findings from previous audits conducted in 2013, 2014 and 2016. The audit noted a modest improvement in the timeliness of crime recording, with the proportion of crimes recorded within 72 hours of being reported to the police increasing from 90.8% in 2016 to 91.1% in 2020. It also concluded that the absence of a national crime recording system limited consistency in processes and highlighted the need to establish clear business processes to support the anticipated implementation of a national crime recording system.



Terms of Reference

Scope, objectives and outcomes

9. This inspection will be undertaken by HMICS in terms of Section 74(2)(a) of the Police and Fire Reform (Scotland) Act 2012.
10. The objectives for our Crime audit 2026 are to;
 - test the accuracy of incident and crime recording by Police Scotland, and to assess arrangements for the management, governance and auditing of crime recording.
 - provide the public and key stakeholders with information on which to base their assessment of the reliability and validity of crime statistics;
 - highlight to Police Scotland areas of good practice or areas for improvement and/or increased audit and scrutiny;
 - assess the extent to which recommendations made in our 2020 audit of incident and crime recording have been implemented; and
 - continue to address the need for comprehensive, independent audits of crime data as highlighted by the UK Statistics Authority.
11. In deciding what to audit we have consulted with key stakeholders and several factors have been taken into account, including areas of high risk or emerging concern and areas which have not been subject to independent audit.
12. HMICS has also considered the incident and crime types assessed in previous audits and proposes to include many of the same categories in the 2026 Crime audit thus providing a basis for comparison, including:
 - Sexual crime
 - Violent Crime
 - Domestic Crime.



13. Non-Crime related incidents (i.e. incidents that were potentially crime-related but which were eventually closed as being non-crime related).
14. In addition a limited number of other areas have been identified for audit and inspection in the Crime audit 2026.
15. We will therefore audit records relating to:
 - Sexual crime
 - Violent crime
 - Domestic abuse
 - Fraud
 - Non-crime related incidents (i.e. **incidents** that were potentially crime-related but which were eventually closed as being non-crime related)
 - Detected crime.

Cybercrime and fraud

16. An increasing proportion of crime is now committed online or has a digital footprint. In response to this growth and the complexity of the associated demand, Police Scotland established a dedicated Cyber and Fraud Unit (CAFU) in April 2025. Prior to this, Police Scotland had introduced a cyber 'marker' on both incident and crime recording systems to identify cyber-enabled or cyber-dependent crimes and incidents and provide a more accurate assessment of the scale of cybercrime.
17. Cybercrime is not a specific crime category in itself but rather a characteristic that can apply to various crime types. The recording of cybercrime relies on the cyber 'marker' being correctly applied within the crime recording system. Police Scotland reported that there were 11,747 crimes with the cyber 'marker' applied in 2025-26, a decrease of 12.5% (-1,679 crimes) compared to the 13,426 crimes recorded in 2024-25. Police Scotland believes that the decrease is primarily attributed to inconsistent application of the cyber 'marker' rather than an actual reduction of cybercrime.³ Scottish Government estimates that approximately 14,200 cyber-crimes were recorded by the police in Scotland during 2025-26.⁴ Cybercrime figures are not currently classified as official statistics.

³ SPA, Policing Performance Committee - [Item 3.4: Cyber and Fraud Annual Report](#), 10 June 2026.

⁴ Scottish Government, [Recorded Crime in Scotland](#), 2025-26.



18. Fraud is the crime type most commonly associated with a cyber 'marker' attached. Over the ten-year period from 2016-17 to 2025-26, recorded fraud increased by 97%, rising from 7,811 to 15,364 crimes. A significant proportion of this increase is attributable to crimes with a cyber element. Cyber-enabled and cyber dependent crimes are estimated to account for around half (47%) of all fraud offences recorded in 2025-26.
19. Whilst fraud is the most common crime type involving a cyber element, it is not the only one. Of the crime types selected for this audit, both sexual crimes and non-sexual crimes of violence have relatively high estimated proportions of offences involving a cyber-element. In 2025-26, an estimated 27% of sexual crimes and 86% crimes of Threats and extortion (a category within non-sexual crime of violence) recorded by police were cybercrimes.
20. HMICS considers that an accurate assessment of cybercrime is essential to ensuring that resources are allocated appropriately and that opportunities for prevention are identified. As part of this audit, HMICS will therefore examine how cyber markers are being applied and assess their accuracy within the crime types under review.

Detected crime

21. Detection rates are also commonly referred to as clear up rates or solvency rates, with the terms generally being used interchangeably.
22. A crime or offence is regarded as detected where there exists a sufficiency of evidence under Scots law to justify consideration of criminal proceedings notwithstanding that a report is not submitted to the procurator fiscal because either:
 - (i) by standing agreement with the procurator fiscal, the police warn the accused due to the minor nature of the offence, or
 - (ii) reporting is inappropriate due to the non-age of the accused, death of the accused or other similar circumstances.



23. Accurate detection rates are essential, as they provide a reliable measure of how effectively crimes are being investigated and resolved. Recording detection rates correctly ensures transparency, accountability and public confidence in the criminal justice system.
24. The Scottish Government publishes crime clear-up rates as Official Statistics; however, these are not currently designated as Accredited Official Statistics.
25. HMICS considered including an assessment of detections and detection rates within its 2020 Crime audit, with a view to supporting the future accreditation of these statistics. However, at that time, Police Scotland was introducing a new detections recording process and undertaking the phased implementation of the UNIFI national crime recording system. Given the significant changes to crime recording practices, a decision was made not to progress this assessment during the 2020 audit. The UNIFI national crime recording system was rolled out across all Police Scotland divisions and became fully operational in 2023. As part of this audit, HMICS will assess the accuracy of crimes recorded as detected and the robustness of the associated recording processes.

Final filing of crimes

26. The final filing of crimes within a crime recording system is a critical stage in ensuring the accuracy, integrity and completeness of crime data. Correct final filing determines the ultimate outcome of an investigation and ensures that crimes are recorded as detected, undetected or otherwise disposed of in accordance with the Scottish Crime Recording Standard (SCRS). Accurate final filing supports the reliability of management information, performance reporting and published crime statistics.
27. The classification and disposal of a crime may change during the course of an investigation as additional information and evidence become available. It is therefore essential that the final filing decision accurately reflects the circumstances of the case and complies with the SCRS. As part of this audit, HMICS will assess the effectiveness of the final filing process and the accuracy of crime outcomes recorded within the crime recording system.



Outwith scope

28. Our Crime audit 2026 will only assess incident and crime recording by Police Scotland and not any other police service. The scope of the audit does not extend to any other police service operating within Scotland.
29. During this Audit HMICS will not assess the recording of no-crimes (i.e. incidents that were originally thought to be a crime and **a crime report was created**, but which were later re-designated as not being a crime following additional investigation). The no-crime process was examined during previous HMICS crime audits and was found to be supported by robust supervisory and quality assurance arrangements. Police Scotland's Crime Registrars continue to maintain strong oversight of no-crime decisions and associated processes, providing assurance that such determinations are subject to appropriate scrutiny and governance.

Methodology

30. We will use the HMICS Inspection Framework which is based on the European Foundations for Quality Management (EFQM) Excellence Model and Best Value Characteristics.
31. The Crime audit 2026 will be conducted in two concurrent phases.

Phase 1

32. Phase 1 will involve HMICS testing the accuracy of crime recording through a detailed audit of incident and crime records. The audit will examine a sample of records created between 1 January 2026 and 31 March 2026 which will enable HMICS to report compliance rates and detect statistically significant results at national and division levels, and by crime category. The selected audit period mirrors that used in previous crime audits, supporting consistency and comparability of finding over time.



33. The incidents and crimes to be audited will be randomly selected from those recorded by Police Scotland during the period 1 January 2026 and 31 March 2026. In assessing compliance with the SCRS, we will review the incident and crime records. Where the records have been created as a result of a call to the police via 999 emergency or 101 non-emergency number, HMICS will, where necessary, listen to original call recordings to establish the information available to officers and staff at the time of recording and to assess whether the appropriate crime recording decisions were made.

Phase 2

34. Phase 2 will involve a qualitative assessment of the arrangements for the management, governance and auditing of crime recording by Police Scotland. This work will include the review of relevant policies, procedures and guidance; observation of key meetings, decision-making forums and quality assurance processes; and interviews with police officers and police staff with responsibilities for crime recording, supervision and audit.

Publication and reporting timescales

35. HMICS will begin examining records and interviewing officers and staff in August 2026.
36. We anticipate publishing our findings in February 2027. Our report will be published in terms of Section 79 of the Police and Fire Reform (Scotland) Act 2012. A copy of the report will also be provided to the Chief Constable, the Scottish Police Authority and the Cabinet Secretary for Justice and laid before the Scottish Parliament. A copy will also be made publicly available on the HMICS website.
37. For further information about the HMICS Crime audit 2026 please contact:
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