



# HM Revenue & Customs

J. Ferguson Steele

By email: [request-578833-a9f98fdb@whatdotheyknow.com](mailto:request-578833-a9f98fdb@whatdotheyknow.com)

**Freedom of Information Team**  
S1715  
6 Floor  
Central Mail Unit  
Newcastle Upon Tyne  
NE98 1ZZ

**Email** [foi.request@hmrc.gsi.gov.uk](mailto:foi.request@hmrc.gsi.gov.uk)

**Web** [www.gov.uk](http://www.gov.uk)

Date: 22 July 2019  
Our ref: FOI2019/01453

Dear J. Ferguson Steele

## **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 21 June, for the following information:

"I clarify the address as: 2. Queensway House, Stewartfield Way, East Kilbride – G79 1AA"

This request is linked to your previous FOIA request, reference number FOI2019/01256. The questions you asked during this request are as follows:

Please provide information on the following:

"1. the number of reports of Internal fraud that have been reported within HRC Centre 1 Tax Office East Kilbride (I am not looking for any personal details just qualitative data) - the time period is between 2015 and today's day and date

2. the gender of the people being reported for internal fraud

3. the outcomes of these reports - how they were dealt with? disciplined, sacked, moved or no action taken?

4. How many Higher Officers (HOs) have been warned / disciplined / investigated within East Kilbride, Centre 1, Tax Office/ HMRC for posting sectarian comments online/ the internet?

5. The number of staff that have whistle blown reported wrongdoing/ fraud at work in HMRC East Kilbride/ Centre 1

6. The number of staff that have reported being bullied/ victimized at work as a result of reporting fraud and or wrong doing at work within HMRC East Kilbride/ Centre 1?

7. How many staff have been placed on a 'Must Improve' as a result of them having reported wrong doing by a colleague to an HO within HMRC East Kilbride, Centre 1

8.a. How many grievances have been taken out against HOs/ Senior managers/ Managers within Centre 1 Tax Office, HMRC East Kilbride?

8. b. and what has been the outcomes of these grievances? - for the same time period as above.”

I can confirm that HMRC holds information that falls within the scope of your request. I will answer your questions in the order they have been raised.

1. Between April 2015 and May 2019 there were 42 reports of internal fraud. Please note data is provided to full months.
2. Between April 2015 and May 2019 there were the following reports for internal fraud by gender:
  - Male – 28
  - Female – 14
3. Between April 2015 and May 2019 currently known outcomes for numbers of reports detailed in question one.
  - Dismissed – 9
  - Final Written Warning – 6
  - First Written Warning – 8
  - NFA – 6
  - No Case to Answer – fewer than 5
  - Resigned – fewer than 5

If a request is made for information and the total figure amounts to five people or fewer, then HMRC must consider whether this could lead to the identification of individuals and whether disclosure of this information would be in breach of our statutory obligations under the Data Protection Act 1998 (DPA). The first data protection principle requires that personal information is processed fairly; processing includes disclosure. For information to be processed fairly, individuals should be aware of the purposes for which their personal information may be used or disclosed and should be made aware of any “non obvious” purposes. HMRC employees would reasonably expect that their personal data would be held in confidence and not disclosed to the public under the FOIA. Disclosure would therefore breach the first data protection principle as it would be unlawful.

We believe that the release of some of this information would risk identification of the individuals concerned. For this reason, HMRC has chosen not to provide an exact figure where the true number falls between one and five. Such information is exempt from disclosure under section 40(2) of the Freedom of Information Act 2000 (FOIA), by virtue of s40 (3) (a) (i). This part of the s40 exemption is an absolute exemption and I am not therefore required to consider any public interest arguments for and against disclosure.

4. Any request for case specifics which could potentially serve to identify an individual or individuals will not be provided on the grounds of sensitivity.
5. Fraud and whistleblowing were not recorded in the same place therefore we cannot cross reference this data prior to April 2018. Between April 2018 to May 2019 – fewer than 5
6. Any request for case specifics which could potentially serve to identify an individual or individuals will not be provided on the grounds of sensitivity.

With regards to questions 7, 8.a and 8.b I can confirm HMRC holds information falling within scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request. Consequently, under section 12(1) of the FOIA, HMRC is not obliged to comply with your request and we will not be processing it further.

Normally, HMRC would explore with you how you might be able to narrow or refine your request so that it did not exceed the FOIA cost limit. However, in this case, I cannot see any scope for doing this.

The data you have requested for questions 7, 8.a and 8.b is not stored centrally. In order to provide the data for question 7 we would need to contact each manager in each business area within our Queensway House office in East Kilbride and ask them to provide this

information. In order to provide the information requested in question 8.a and 8.b each grievance case would need to be reviewed in order to provide the information. Also please note that any request for case specifics which could potentially serve to identify an individual or individuals will not be provided on the grounds of sensitivity.

I have established that the time necessary to complete this task would exceed the cost limit by some way.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#)

Yours sincerely,

Freedom of Information Team