



FOLKETINGET
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FOLKETINGET
RIGSREVISIONEN

May 2026
– 15/2025

Extract from Rigsrevisionen's report
submitted to the Public Accounts Committee

The police's discontinuation of cases concerning financial crime

1. Introduction

1.1. Purpose and conclusion

1. This report concerns the police's discontinuation of cases concerning financial crime. The police's handling of a report of crime may lead to the corresponding case being discontinued or to a perpetrator being charged with having committed the crime. When the police discontinue a case, this means that, as a general rule, they do not investigate it any further.

Financial crime can be committed both with and without the use of IT and can affect public authorities, businesses and citizens. Financial crime includes, for example, tax and duty fraud, emails or text messages with false demands for payment, and fraud in which citizens are deceived when buying and selling goods to each other. From 2019 to the first half of 2025, approx. 513,000 cases concerning financial crime were reported and approx. 236,000 cases were discontinued.

2. Police investigations of cases are regulated by the Police Act and the Administration of Justice Act. Under section 2 of the Police Act, the police are tasked, among other things, with *"bringing criminal activity to an end and investigating and prosecuting criminal offences"*. In addition, section 742(2) of the Administration of Justice Act states that *"following a report on crime or on its own initiative, the police shall initiate an investigation when there are reasonable grounds to suspect that a criminal offence subject to public prosecution has been committed"*. If the police discontinue cases without attempting to solve them, this may affect victims' and the public's sense of justice, just as it may have consequences for the level of crime in society if criminals learn that they are not punished for breaking the law.

3. The Danish Public Accounts Committee has requested Rigsrevisionen to examine whether the police discontinue cases without sufficient investigation, and the extent to which this occurs.

A study in which we are to identify whether the police have failed to take relevant investigative steps is difficult. This is because what we are looking for is, to some extent, something that is not there and therefore will not be documented. Our approach is therefore to examine whether there are signs that the police have an inappropriate practice that means that fewer criminal cases are registered, for example because the police do not register all reports of crime, and that registered cases in which investigation has been initiated are discontinued without investigative steps being taken. This may, for example, happen as a result of internal instructions in the police districts stating that cases must be discontinued according to fixed criteria without any further assessment of the circumstances of the cases. Both inappropriate practice for receiving reports and unclear instructions may impair the possibility that cases are investigated and solved.

We use four different sources which, taken together, shed light on police practice. These are:

- data from the police's records and case management system POLSAS
- the police's written guidelines, orders and instructions
- police case information from selected cases in POLSAS (case review)
- police employees' experiences with inappropriate practice, which we have collected in an anonymous questionnaire survey.

We compare the different sources to shed light on whether the police have an inappropriate practice. We therefore do not examine whether the police, in all crime areas, do what they are required to do under the guidelines, but we look across the different sources for areas where there are indications that the police have an inappropriate practice.

4. The Administration of Justice Act and the Police Act are broadly worded. This means that the police have wide discretionary powers in relation to assessing whether an investigation should be initiated, the form in which it should be initiated, and when cases can be discontinued. This means that, in some cases, our study can only indicate, but not prove, that cases are, for example, not registered, investigated or discontinued correctly.

5. The purpose of the study is to assess whether the police's practice for handling a number of matters concerning cases of financial crime is satisfactory. We answer the following questions in the report:

- Do the police refrain from registering cases even though there are reasonable grounds to suspect that a criminal offence has been committed?
- Do the police discontinue cases with investigative potential without investigating them?
- Do the police discontinue cases that they are not authorised to discontinue?

The study takes into account that, under the multiannual agreement for 2021-2023 (extended to 2025), the police were given the possibility, under certain conditions, to refrain from investigating less serious cases concerning financial crime. With the approval of the Ministry of Justice, the Danish National Police and the Director of Public Prosecutions have implemented this in a centrally determined specific monetary threshold, so that cases below this amount can be discontinued without investigation. The monetary threshold is confidential.

Rigsrevisionen initiated the study in March 2025 at the request of the Danish Public Accounts Committee. The Danish Public Accounts Committee's questions also cover crime against the person. Crime against the person is addressed in the *report on the police's discontinuation of cases concerning crime against the person*, which is submitted at the same time as this report.

Conclusion

Rigsrevisionen finds the police’s practice for discontinuing cases concerning financial crime highly unsatisfactory. Several police districts have established internal instructions for discontinuing cases involving significantly larger losses than the centrally determined monetary threshold. Particularly since 2022, the police have discontinued many cases above the threshold without investigating them. In addition, police employees in all districts have, contrary to the rules, discontinued cases that may only be discontinued by the prosecution service. The consequence of the described practice may be that fewer cases concerning financial crime are solved.

Inquiry case

The police initially register a report as an inquiry case in POLSAS if, during the initial assessment, it is unclear whether the reported matter is a criminal offence and/or which provision of the Criminal Code may have been violated. The report only includes figures for inquiry cases concerning possible money laundering.

There are indications that the police to some extent refrain from registering cases concerning financial crime

13% of the police employees who work with financial crime have stated that they have refrained from registering cases concerning financial crime. It is not possible to calculate how many cases are involved. At the same time, the police’s registration practice means that it is not possible to provide an overall picture of the extent of reports concerning financial crime, as the police register some of the reports as so-called inquiry cases in a shared category with cases concerning, for example, burglary and theft. The inquiry cases are not included in the police’s statistics. Rigsrevisionen finds it inappropriate that the police cannot clearly calculate the extent of cases concerning financial crime. The consequence is that data from the police, including information provided to the Folketing, underestimate the extent of financial crime.

The police discontinue cases involving large amounts without investigation

Since 2022, the police districts have discontinued more than twice as many cases without investigation as previously. This applies both to cases involving losses below and above the monetary threshold. The police districts have also, to a wide extent, established local criteria for discontinuing cases that go beyond what the Ministry of Justice has stated falls within the framework of the Administration of Justice Act.

In addition, some police districts extensively discontinue cases without investigating them, even though the Danish National Police’s specialist units for money laundering and IT-related financial crime have assessed that there was potential to investigate them. Furthermore, two police districts have had a practice of discontinuing cases because the cases are expected to become time-barred in the future.

Finally, we have calculated that, in approx. 7,100 cases, the police informed the injured party that they had initiated an investigation, even though, in our assessment, no investigative steps had been taken.

There is no clear definition of what constitutes an investigative step, and we therefore recommend that the Ministry of Justice ensure that clearer frameworks are drawn up for this.

The police discontinue cases that they are not competent to decide

Across all police districts, police employees have discontinued several hundred cases where the loss per case exceeded DKK 500,000, even though cases of this size must be regarded as serious crime and must therefore always be decided by the prosecution service.

Across the areas examined, there are considerable differences between the police districts in relation to whether investigations are initiated and cases discontinued. The legislation gives the police wide discretionary powers, but we encourage the Ministry of Justice to monitor the area more closely to ensure that citizens across the country are treated consistently.