| Police Scotland logo | Freedom of Information Response Our reference: FOI 23-3103  Responded to: 22nd December 2023 |
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Your recent request for information is replicated below, together with our response.

## Number of ‘Theft By An Employee’ offenses (Home Office Code 41) recorded for 2021, 2022 and to date 2023, broken down by each year.

Home Office Codes do not extend to Scotland, and as such, in terms of Section 17 of the Freedom of Information (Scotland) Act 2002, this represents a notice that the information you seek is not held by Police Scotland.

Crimes in Scotland are recorded in accordance with the Scottish Government Justice Department offence classification codes, however there is no equivalent Scottish crime classification.

If you require any further assistance please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by [email](mailto:foi@scotland.police.uk) or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](http://www.itspublicknowledge.info/Appeal), by [email](mailto:enquiries@itspublicknowledge.info) or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.