# ANNEX A

### Specialist Fraud Division Referral Consideration

Cases falling into any of the following complex criteria should be referred to SFD.

* + - Where a corporate entity could be investigated with a view to prosecution particularly if there is a question of a deferred prosecution agreement.
    - The criminality has the potential to undermine the UK economy or major financial interests. This includes the manipulation of financial or other international markets, or where the statutory or regulatory regime engaged by or linked to the misconduct is novel or complex. This could include economic crime where there has been insolvency (corporate or personal) and tax-related investigations.
    - The investigation includes a possible breach of fiduciary duty by any individual or group in which a high degree of trust has been placed. This could include lawyers, accountants, directors, trustees, doctors or senior public servants.
    - The allegation includes all possible bribery and/or corruption cases, including bribery of public officials or linked to publicly funded contracts.
    - The investigation includes individuals overseas or high profile foreign individuals, diplomats or corporates.
    - The investigation is classified by the investigator as organised crime including known organised crime groups and/or prominent individuals on a national or international scale or there are particular sensitivities around those suspected.
    - The actual or potential financial loss and/or economic harm is significant/high value or has a disproportionate impact on a vulnerable targeted group including those with protected characteristics and is on a national or international scale.
    - There is significant reputational risk to the UK Government or publicly funded body including the CPS.
    - The investigation has or could be sub-contracted (in whole or part) to private investigators or legal representatives.
    - Extensive pre-charge investigative advice is required including the use of compulsory powers, parallel regulatory investigations or proceedings, disclosure notices, immunities and undertakings.
    - The investigation includes challenging international aspects, including the creation of a joint investigation team and/or overlapping jurisdictions.
    - The investigation includes national or international Non-Governmental Organisations or charities.
    - It could be appropriate to hold a Prosecutors Convention meeting. This will arise where the investigation involves more than one Government department, regulator, and/or investigator.
    - The investigation is industry funded, or there is any reason to believe there may be accusations of conflict of interest.
    - All intellectual property investigations.
    - Cases in which, because of widespread public concern or the unusual methodology of the fraud, a co-ordinating and/or standard setting role is needed.
    - Specialised knowledge is needed, involving for example, Stock Exchange practices, Regulatory bodies, complex banking issues, shipping law, onshore and offshore trusts, tax or excise fraud or computer misuse in perpetrating the fraud.
    - All cases involving offshore, corporate and wealth fraud, and overseas corruption.
    - Where there is a requirement for the prosecutor to have unlimited access and ownership to Secret or Top Secret material.
    - Complex disclosure issues which include linked cases and cases that involve more than one Government Agency/investigation body.