



2026

A serious Case:

Police priorities in criminal investigations



Netherlands
Court of Audit

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1.

Executive summary

In 2025, almost 3 million people in the Netherlands fell victim to traditional forms of crime such as violence, sexual offences and property crimes, while 17% were victims of online crime (Statistics Netherlands, 2026). In 2024, the year of our audit, the police recorded over 791,000 new cases of crime.

One of the police's statutory tasks is to investigate crime and those suspected of committing it. The police are also responsible for maintaining public order, assisting people in need and performing other law enforcement tasks. In 2024, the police spent € 8.1 billion on performing these statutory tasks.

In this audit, the Netherlands Court of Audit calculated the amount of public money and police capacity used for these statutory tasks. We also audited the extent to which police investigation priorities take account of crimes' societal harm.

Investigation priorities only partly targeted at serious crime

Investigation priorities are determined by the Minister of Justice and Security and the Public Prosecution Service. The Court of Audit devised a Crime Harm Index (CHI) to investigate whether these priorities matched the crimes considered to be of greatest severity and that, therefore, cause the highest degree of societal harm. We concluded that this was only partly the case. The Minister of Justice and Security, for example, has prioritised cybercrime and other online crimes, whereas these crimes have only low or moderate CHI scores. The same applies to certain crimes that undermine society, or where perpetrators are caught in the act, and that have been prioritised by the Public Prosecution Service, such as shoplifting and the possession of hard or soft drugs.

Crime Harm Index

The Crime Harm Index (CHI) is one way of indicating crimes' relative severity, based on the sentences imposed on *first-time offenders* under adult criminal law. The method used to create the index expresses the severity of a crime as the average (median) number of days of detention imposed for committing that crime. In other words, a crime's severity is based on judgments issued by a court or the public prosecutor. More serious crimes attract higher sentences and, therefore, a higher CHI score.

The severity of the crime is multiplied by the number of reported cases of that crime to calculate its total societal harm. An explanation of the methodology used for the CHI can be found in Appendix 1.

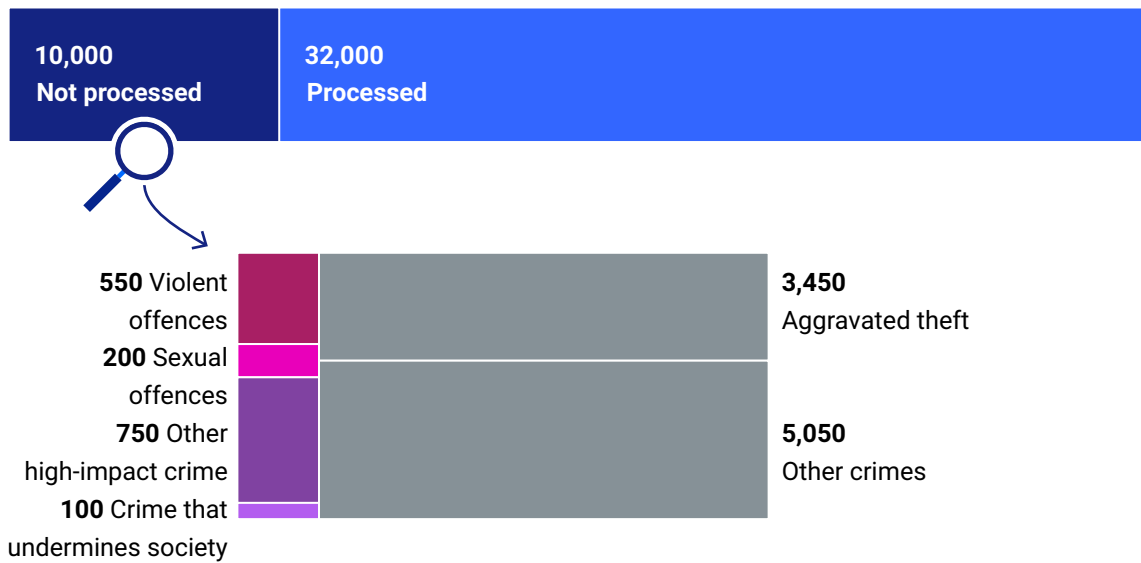
10,000 serious crimes reported were not processed, even if prioritised

The Court of Audit concluded that, in 2024, over 10,000 reported crimes regarded by the CHI as serious were not processed by the police. Of these, 1,600 had been prioritised by the Public Prosecution Service or the minister. Prioritised crimes that were not processed included 550 violent crimes, 200 sexual crimes, 750 other *high-impact crimes* and, lastly, 100 cases of crimes that undermine society. In addition, certain serious crimes were not regarded as a priority, including 3,450 cases of aggravated burglary and 5,050 other crimes such as identity fraud, arson and blackmail (see figure 1).

Of the 10,000 reported cases of serious crimes, 7,000 were immediately dismissed. In addition, the police discontinued processing a further 3,000 cases at an early stage owing to a lack of capacity at the police or the Public Prosecution Service. We also note certain regional differences. The Rotterdam police, for example, immediately dismissed a relatively high number (19%) of serious crimes reported in comparison with their counterparts in East-Netherlands (12%) and Limburg (11%). The opposite applied with regard to serious crimes reported that were not investigated owing to a lack of capacity. This occurred most frequently in Limburg (13%), less frequently in East-Netherlands (8%) and least of all in Rotterdam (7%). The extent to which the police processed or were able to process a crime report consequently varied, depending on the unit to which the crime was reported.

Figure 1 Handling of reports of serious crimes, based on CHI (2024)

Almost a quarter of serious crimes reported are not processed



As the figures are rounded to the nearest 50, the total of the individual numbers differs from the total number of crime reports that were not processed.

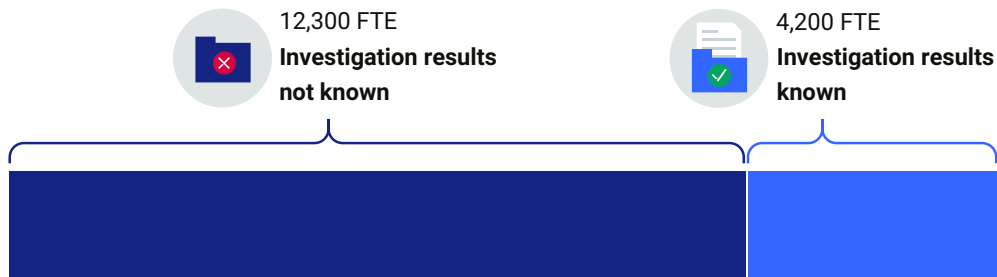
Source: Police, BOSZ Registration System (2024); Research and Data Centre (WODC) and Netherlands Court of Audit: CHI, as modified by the Court of Audit.

Some investigation results unknown

The police have no information available on the outcomes of the 11,500 major national or international criminal investigations carried out by over 12,300 FTE at district, regional and national criminal investigation units (figure 2). The relevant registration system cannot generate management information on the type of crimes investigated, on the required or deployed capacity or on the results achieved, or not achieved, by the police. The Court of Audit is surprised that the police do not have access to such basic information, given that assessing efficiency and effectiveness is largely impossible without this information.

Figure 2 Management information available on capacity deployed (2024)

Little insight into investigation results



As the FTE figures for each police investigation team are rounded off to the nearest 100, the total of the individual FTE differs from the total of 16,600 FTE primarily deployed in investigations.

Source: Police, BOSZ 2024 and Summ-IT 2024; Personnel and Financial Administration [Personele en financiële administratie], as modified by the Court of Audit.

Serious crimes assigned to frontline teams

Owing to a lack of capacity at district, regional and national criminal investigation units, responsibility for investigating serious crimes is increasingly being assigned to frontline teams. This includes reports of high-impact crimes such as home burglaries, robberies, sexual offences and violent crimes. The Justice and Security Inspectorate (2025) previously concluded that the frontline teams were not properly equipped to handle these more serious, complex forms of crime.

Insufficient insight into police spending on each statutory task

The police's administration system does not break down the costs of performing each separate statutory task. The Court of Audit estimates that the police spent € 3.3 billion (41%) on criminal investigations, € 2.6 billion (33%) on maintaining public order and safety, € 1.9 billion (24%) on assisting people in need and € 0.3 billion (4%) on other judicial tasks. This estimate is higher than the figures previously reported (see section 5.3). It is concerning that neither the minister nor the commissioner can state or establish how much public money is spent on each of these statutory tasks separately. This applies both with a view to deploying the police strategically and efficiently, and the need for the budget to be subject to proper parliamentary scrutiny.

Choices without insight

Investigation priorities are determined by the Minister of Justice and Security and the Public Prosecution Service. Within these frameworks, the police then have freedom to make choices. However, putting these priorities into operational practice can be difficult for the police: not only do they have to decide what to investigate, but

also whether to focus on criminal investigations or on other statutory tasks. Their choices can include deciding, for example, to have more police on street surveillance or to focus on identifying and arresting suspects. The Court of Audit questions how the various authorities can make effective and efficient decisions if they lack insight into the results of criminal investigations and into how personnel and resources are deployed in performing statutory tasks.

Our recommendations

Based on our audit, we make the following recommendations:

- **To the Minister of Justice and Security and the Board of Procurators General (Public Prosecution Service):** Reconsider and, wherever possible, simplify the priorities set for criminal investigations by, for example, standardising the definitions used. Ensure that serious crimes, such as violent and sexual offences, are prioritised more frequently, even if this is at the expense of crimes caught in the act of being committed or, for example, shoplifting or possession of hard or soft drugs, all of which ultimately cause less societal harm. Investigate whether the Crime Harm Index can be of added value from a prioritisation perspective.
- **To the Commissioner:** Improve the recording of criminal investigations, both from a financial and an organisational perspective. This is a prerequisite for ensuring efficient and effective investigations.
- **To the Minister of Justice and Security, the Board of Procurators General (Public Prosecution Service) and the Commissioner:** Provide an annual account of the results of and priorities set for criminal investigations, including the associated costs, and explain how responsibility for these activities is structured within the police force.
- **To the Minister of Justice and Security:** Break down budget article 31 for the police (currently shown as a single amount) into its constituent parts so as to enable the budget to be subject to proper parliamentary scrutiny and to improve the financial reporting information. This recommendation is widely supported by parliament.

2.

About this audit

Crime victims in the Netherlands

In 2025, almost 3 million people in the Netherlands fell victim to traditional forms of crime such as violence, sexual offences and property crimes (Statistics Netherlands, 2026). A further 17% were victims of one or more online crimes, primarily scams and deception (Statistics Netherlands, 2026). However, by no means everyone reports these crimes to the police. In 2024, the year of our audit, the police recorded over 791,000 new cases of crime, of which 11% related to online crime. The willingness to report crimes varies considerably from one crime to another: while the number of incidents reported is relatively low in the case of violent crimes (approximately 17%), it is particularly high in the case of crimes against property (approximately 40%) (Statistics Netherlands, 2026).

Police

One of the police's statutory tasks is to investigate crimes and those suspected of committing them. Besides criminal investigations, the police are also tasked with maintaining public order and safety and assisting people in emergencies, such as in traffic accidents. Lastly, the police perform various other law enforcement duties, including escorting detainees to court.

While arresting suspects and performing other law enforcement duties fall under the responsibility of the public prosecutor, the police report to the relevant mayor with regard to their duties to maintain public order and safety and to assist people in need.

Figure 3 General overview of police structure (2024)

Police organisational structure

Operating nationally

- Management
- National Investigation and Interventions
- National Expertise and Operations
- Police Service Centre
- National Police Control Centre



Operating regionally

- 10 regional units,
at each regional unit:
- Regional Support staff
 - Services
 - Districts
 - Frontline teams

The police operate through 10 regional units, as well as various units operating nationally, such as the National Expertise and Operations Unit and the National Investigation and Interventions Unit (figure 3). Each regional unit is subdivided into districts and frontline teams, as well as certain specialised services, including the regional investigations unit.

Criminal justice system starts with the police

The police play an important role in the criminal justice system. It is up to the police to decide whether to pursue a case (if, for example, it is a priority) or to discontinue an investigation (if, for example, too little evidence is available). If the police arrest someone on suspicion of committing a criminal offence, it is up to the public prosecutor to decide whether to prosecute them. Prosecution will be followed by a court judgment and, if applicable, the imposition of a penalty or other measure. In other words, the criminal justice system starts with the police. Therefore, the choices made by the police – whether under the responsibility of the public prosecutor or otherwise – have far-reaching consequences for every organisation in the criminal justice system, including the Public Prosecution Service, the courts, the Custodial Institutions Agency (DJI) or the Central Fine Collection Agency (CJIB).

This audit follows on from previous audits by the Court of Audit. In the past, for example, we audited police response times for crimes likely to be solved (Netherlands Court of Audit, 2017), the lack of insight into undesirable outflows from

the criminal justice system (Netherlands Court of Audit, 2012) and the lengthy periods taken to process criminal investigations (Netherlands Court of Audit, 2025). The most recent of these audits also examined the Minister of Justice and Security's lack of coordination of performance in the criminal justice system, resulting in a shortcoming in the ministry's 2024 Accountability Audit.

2.1 What did we audit?

Police costs in 2024 totalled € 8.1 billion, representing 32% of total Ministry of Justice and Security expenditure. This audit investigated the amount of public money and police capacity used for each of the police's statutory tasks. The statutory tasks of the police are to investigate crime, to maintain public order and safety, to provide assistance to people in need and to perform other law enforcement duties. We also audited the extent to which police investigation priorities take account of crimes' societal harm.

2.2 How did we perform this audit?

Our audit used a variety of methods, including interviews with people working in various parts of the police force, with representatives of the Ministry of Justice and Security and the Public Prosecution Service, and with several regional or other mayors. In addition, we analysed documents and the police's financial and personnel administration for 2024, as well as using data in the police's system for registering crime reports to examine decisions taken in response to crime reports. We also conducted case studies at the regional police units in Limburg, East-Netherlands and Rotterdam and at the National Investigation and Interventions Unit. Details of the methodology can be found in Appendix 1.

2.3 Police responsibilities

Political responsibility for the police is vested in the Minister of Justice and Security. Under the Police Act 2012, the minister may give the commissioner both general and specific instructions and has specific responsibility within the police force for funding, management and organisational structure. This includes, for example, responsibility for the budget and the operational capacity assigned to the various regional and national police units. Lastly, the minister is responsible for the police's national policy objectives, which are set every 4 years.

With regard to performance of day-to-day tasks, the police operate under the combined responsibility of the public prosecutor and the relevant mayor. Local priorities are set by the public prosecutor, the mayor and the police in tripartite consultations. The steering provided by the minister at a national level and the powers vested at a local level are supplemented by regional consultations between the chief public prosecutor, the regional mayor and the police. Discussions at a national level are channelled through the National Consultation on Security and Police (LOVP), where the minister, the president of the Board of Procurators General (Public Prosecution Service), the regional mayors and the commissioner consider police management and performance from the perspective of their own roles and responsibilities.¹

The commissioner is responsible for leadership and management and reports on performance to the Minister of Justice and Security.

2.4 Format of this report

Chapter 3 starts with details of the numbers of crimes reported to the police and the societal harm and costs attributable to these crimes, while we also consider the various priorities set for the police's criminal investigations. Chapter 4 examines how these priorities translate into practice, while chapter 5 details the extent to which these priorities are influenced by the police's operational management and organisation. We present our conclusions and recommendations in chapter 6. Lastly, the report closes in chapter 7 with a summary of the responses by the Minister of Justice and Security and the commissioner and an afterword by the Court of Audit.

3.

Police priorities

Citizens and businesses that are victims of crime can report the crime to the police. In this chapter we describe how the police select which reported crimes to process. We then outline the investigation priorities applied by the Public Prosecution Service, the minister and the police and examine the scope for including local aspects in these priorities. Lastly, we calculate which crimes cause the greatest societal harm and the extent to which these match the investigation priorities that have been set.

3.1 Inflow and throughput of crime reports

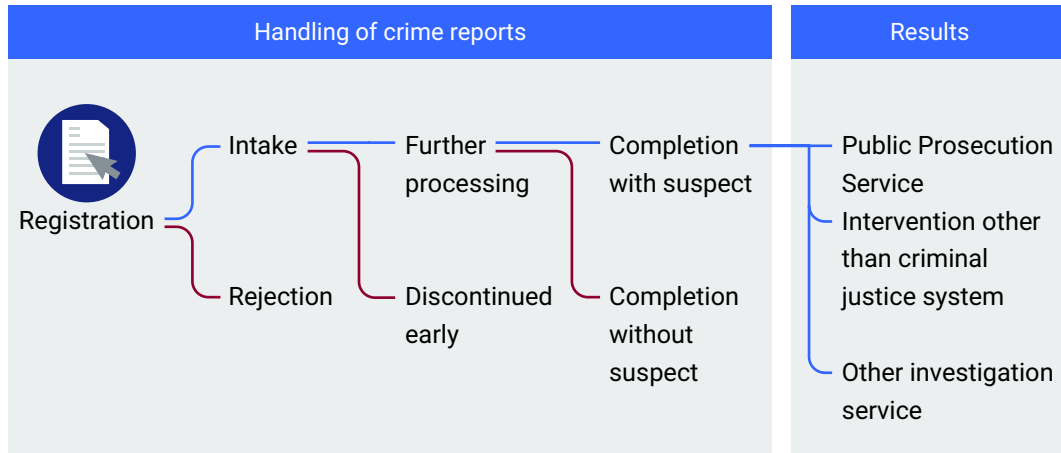
The police have to make choices on which crime reports to investigate and which not to investigate. This report uses the following definitions:

- Crime reports: crime incidents reported to the police online or otherwise by citizens and businesses and reports on crimes caught in the act of being committed;
- Suspect: a person on whom the police holds information identifying them as suspected of committing a crime.

The choices made by the police in this respect are made under the Public Prosecution Service's responsibility. Owing to a lack of investigating capacity, the police and the Public Prosecution Service have no option but to operate selectively. The various steps in the process of selecting which crime reports to process are shown below in figure 4.

Figure 4 How the police select which crime reports to pursue

General steps in selecting crime reports



Source: Public Prosecution Service and Police (October 2021). *Framework for screening and selecting crimes*.

The selection is based on various criteria, including the opportunities for investigating the case efficiently, the severity of the crime, the likelihood of a conviction, the interests of the victim, and who the suspect is. It may be decided not to process or continue processing a crime report because the police or Public Prosecution Service have chosen to deal with it other than through the criminal justice system. This means opting for a different form of intervention, such as mediation, issuing a warning or referring the person to an organisation able to provide assistance. This option also remains available after the case against a suspect has been completed by means of a referral, for example, to HALT (an agency working to combat youth crime), a reprimand, a police penalty order or a youth case consultation. The capacity available at the police and the Public Prosecution Service plays a role at every stage of the process.

3.2 Public Prosecution Service priorities

In its 2013 Investigation Guidelines [*Aanwijzing voor de opsporing*], the Public Prosecution Service specified 3 types of crime where all reported incidents should be processed:

- **Crimes caught in the act of being committed:** These are crimes where the suspect's identity is known to the reporter or easy to establish;
- **High-impact crimes:** These are often crimes closely relating to local policy on citizen safety or to national priorities such as violent crime, sexual offences and street robbery. These crimes have a major and direct impact on victims and on citizens' sense of safety;

- **Crimes that undermine society:** These are forms of organised crime with a disruptive impact on society, and where substantial financial interests are at stake, such as money laundering, drug production and the possession of hard drugs.

The Public Prosecution Service's prioritising of cases also takes account of the **probability of detection** and **provability**.

3.3 Minister of Justice and Security priorities

The Minister of Justice and Security sets the national policy objectives for the police in the Security Agenda. These policy objectives address issues of national or international importance and issues that transcend individual units or require coordination at a national level. The minister's Security Agenda 2023-2026 set the following 3 priorities:

- Crime that undermines society and organised crime;
- Human trafficking;
- Cybercrime and other online crime, including online sexual abuse of children (Ministry of Justice and Security, 2022).

3.4 Local aspects in police priorities

The priorities set by the Minister of Justice and Security and the Public Prosecution Service provide direction for the choices to be made in criminal investigations. These priorities allow scope for local aspects to be taken into account in the priorities set at a regional or local level. The police also use this freedom in their internal processes for selecting which crime reports to pursue.

The Rotterdam police, for example, operates a policy of 'dynamic steering', whereby cases under investigation can be paused, and cases being handled by a frontline team can be transferred to the local investigation team, or vice versa, depending on the case's priority and the capacity available at the relevant unit. By contrast, the East-Netherlands police uses a system of operational-coordination points, where trained case screeners aim to ensure that police investigation choices are consistent.

The Court of Audit finds that the priorities set by the Public Prosecution Service and the Minister of Justice and Security allow the police scope to make choices of their own. The various police units interpret and apply this scope differently.

3.5 Crime severity: the Crime Harm Index

One way to set priorities is to allow them to be determined by the severity of the crime (Sherman et al, 2016). Several countries use a Crime Harm Index (CHI) for this purpose. In the case of the Netherlands, this represents a new way to measure the relative severity of crimes and follows the example set by certain other countries that have developed such an index to express the relative severity of crimes (Barnes et al, 2020; Basford et al, 2021; Bland et al, 2021; College of Policing, 2022, 2025; Swedish Police, 2022; Leicestershire Police, 2025).

Crime Harm Index in an international perspective

In the United Kingdom, a CHI has been gradually implemented at some regional police forces and is being used both to determine the budgets to be allocated to various activities and to identify crime hotspots for deploying additional police capacity. Sweden and Australia, too, use their CHI to identify crime hotspots.

In the CHI, as we define it, the severity of crimes is based on the sentences imposed for certain criminal offences under adult criminal law, specifically the sentences imposed by the public prosecutor or a court on first-time offenders. Under this method, the severity of a crime is expressed as the average (median) number of days of detention imposed for committing that crime.

No CHI was previously available for the Netherlands. The Court of Audit therefore developed a CHI for this country in liaison with the Research and Data Centre (WODC), which previously published a related measure, the Crime Punishment Index (WODC, 2015). Recently, the Netherlands Institute for the Study of Crime and Law (NSCR) developed a similar model, the Crime Severity Index (CSI) (NSCR, 2025). An explanation of the methodology used to develop our CHI can be found in Appendix 1.

Which crimes are serious and which are not? To provide an overview, we first divided the various crimes into 3 categories of severity: low, medium and high. We then grouped them under various general crime headings (Table 1). The majority of recorded crime (approximately 80%, or 610,000 reported incidents) was in the low-level category, while around 15% related to moderate-level crime (102,000 reported incidents), and 5% (or almost 42,000 reported incidents) was in the high, or most severe, category.

Table 1 Examples of crime severity according to the CHI

	Low CHI < 18	Medium CHI 18–39	High CHI 40 and higher
Commonly committed crimes	<ul style="list-style-type: none"> Leaving the scene of a traffic accident Theft 	<ul style="list-style-type: none"> Theft out of/from a car Theft in/from a garage or business 	<ul style="list-style-type: none"> Aggravated theft/burglary Certain vehicle theft
High-impact crime	<ul style="list-style-type: none"> Threatening behaviour Offensive behaviour 	<ul style="list-style-type: none"> Aggravated theft from a residential property Crimes against personal liberty 	<ul style="list-style-type: none"> Aggravated assault Stalking Street robbery
Crime that undermines society	<ul style="list-style-type: none"> Possession of certain weapons Possession of hard drugs/bezit harddrugs 	<ul style="list-style-type: none"> Production of soft drugs Issuing counterfeit money 	<ul style="list-style-type: none"> Trading of hard drugs Money laundering Bombing
Online crime	<ul style="list-style-type: none"> Online trading fraud Fraud involving telephone helpdesks 	<ul style="list-style-type: none"> Cybercrime Fraud involving request for assistance 	<ul style="list-style-type: none"> Child pornography
Other crimes	<ul style="list-style-type: none"> Investment fraud Possession/production of fireworks 	<ul style="list-style-type: none"> Fatal traffic accidents Healthcare fraud 	<ul style="list-style-type: none"> Identity fraud Arson

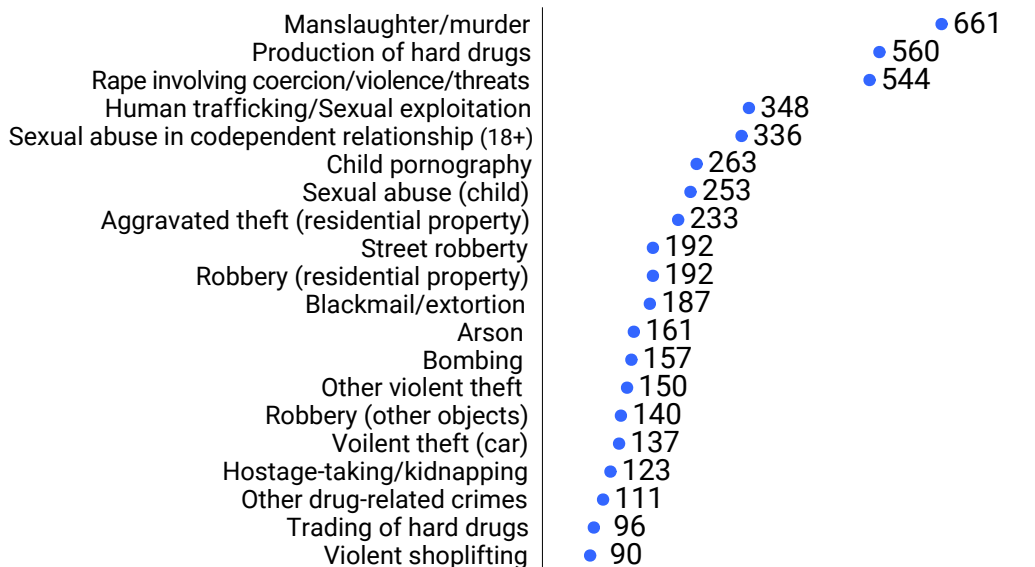
Source: WODC and Netherlands Court of Audit CHI, as modified by the Court of Audit.

Figure 5 shows the 20 most serious crimes according to the CHI: manslaughter/murder (actual or attempted) is the most serious of these crimes, followed by the production of hard drugs and violent rape. The lowest position in this ‘top 20’ is for shoplifting involving violence, which has a CHI of 90 days of detention.

Figure 5 The 20 most serious crimes (CHI per crime)

Top 20 most serious crimes according to the Crime Harm Index

- Days of detention



Source: WODC and Netherlands Court of Audit CHI, as modified by the Court of Audit.

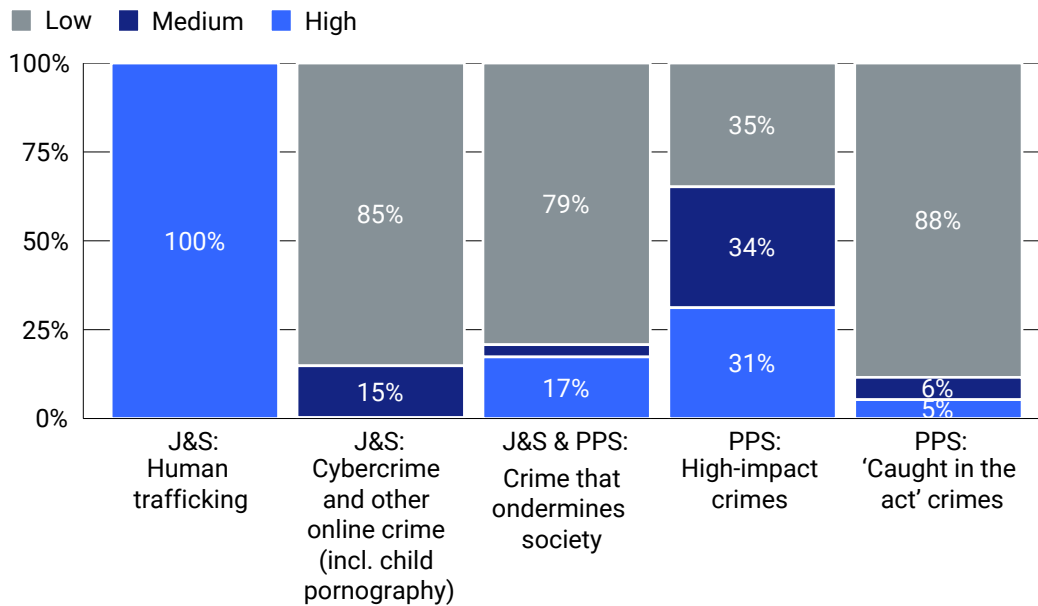
Priorities only partly targeted at serious crime

We calculated that the priorities set by the Public Prosecution Service (section 3.2) and the Minister of Justice and Security (section 3.3) only partly targeted the crimes with the highest CHI scores (see figure 6). The Minister of Justice and Security, for example, has prioritised cybercrime and other crimes involving digital technology, whereas these crimes have only a low or moderate CHI score. These priorities were found to relate primarily to the major national or international investigations usually launched by the police themselves (see section 5.1) and generally conducted by regional and national investigation units.

The same applies to certain ‘caught in the act’ crimes and crimes that undermine society that the Public Prosecution Service has prioritised, such as shoplifting or the possession of hard or soft drugs. On the other hand, 3% of the crimes reported and not prioritised are serious crimes according to the CHI, including arson and identity fraud.

Figure 6 Policy priorities with a CHI-score

Many policy priorities have a low CHI score



Source: Politie, *BOSZ Registration System (2024)*; WODC and Netherlands Court of Audit: *CHI*, as modified by the Court of Audit.

The CHI can be used to show the overall societal harm associated with reported crimes. The severity of the crime is multiplied by the number of reported incidents of that crime to produce an estimation of the total harm attributable (see also section 4.2).

Alternative ways of calculating societal harm

Another way to calculate crimes' societal harm is to ask victims of crime to fill in a questionnaire about the harm they have experienced. This method collects information independently of police figures on recorded crime and so also provides information on the perception of harm attributable to non-recorded incidents. It is, however, limited to offences including a direct financial component of harm, such as theft or fraud. Statistics Netherlands (2024a) used this method to calculate the financial harm suffered by citizens as a result of crimes against property: in 2023, 4.7 million crimes accounted for total financial harm of € 3.2 billion. However, this method disregards other costs, such as healthcare costs or loss of income attributable to violent crime.

4.

Results of criminal investigations

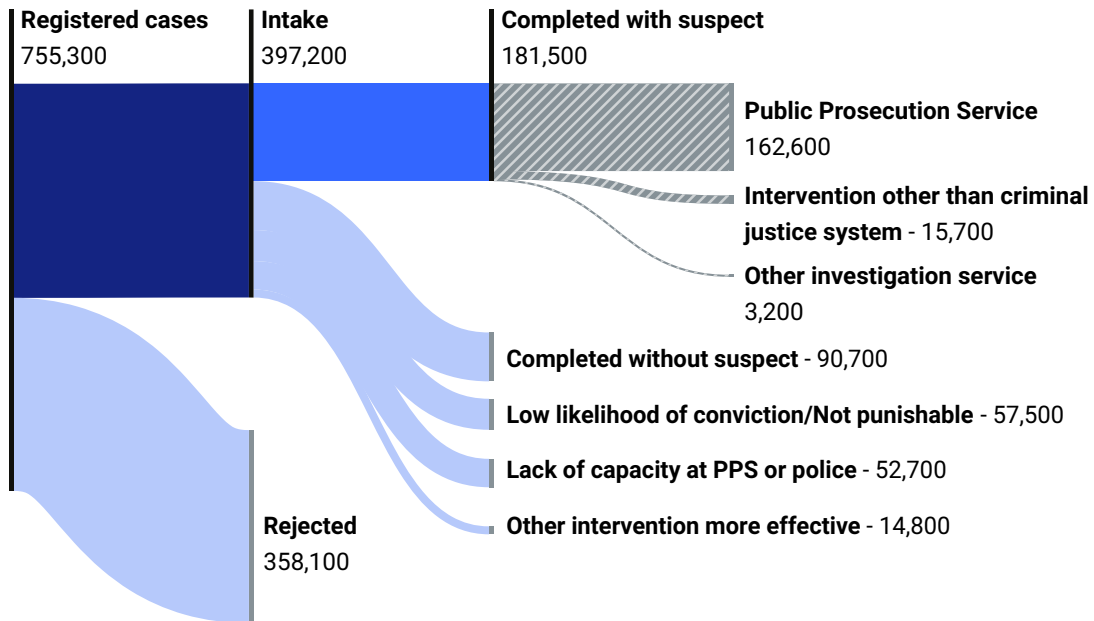
This chapter focuses on criminal investigations in practice. We first describe what happens after the police receive a crime report. We then analyse the extent to which crimes causing the greatest degree of societal harm are given priority over and above crimes of relatively lesser severity, and the extent to which these choices align with the priorities that have been set for criminal investigations. Lastly, we discuss the results of investigations, specifically whether crime reports supposed to be prioritised are actually given priority, and how this works in practice.

4.1 Crime report routing

A total of 791,000 new reports of crimes were recorded by the police in 2024; of these, the police finished processing approximately 755,300 during that year. This is the crime reports workflow examined in this audit. The relatively limited numbers of crime reports (35,600) where handling was not completed during 2024 were disregarded as they fell outside the scope of the audit. We based our analysis on the throughput and outflow of crime reports recorded by the police. In our analysis, we accepted the stated reasons for outflows and did not analyse any files to assess whether these reasons were valid.

Figure 7 Handling of crime reports (2024)

Half of all crime reports are processed and a quarter end with a suspect



Source: Police: BOSZ Registration System (2024), as modified by the Court of Audit.

Of the 755,300 crime reports received by the police in 2024, over 358,000 (47%) were immediately rejected (numbers rounded off to the nearest thousand) (figure 7). The other crime reports, totalling over 397,000 (53%), were channelled through various other routes. In almost 53,000 cases, it was decided not to process the crime report owing to a lack of capacity at the Public Prosecution Service or the police. In around one quarter of cases (181,500 crime reports), the police procedures ended with a suspect being arrested.

No insight into undesirable outflow

The Court of Audit has concluded on more than one occasion in the past (see Netherlands Court of Audit 2012, 2025) that some of the outflow from the criminal justice system was undesired. This included cases where the outflow was not in line with legislation and regulations, where the police did not process a prioritised crime report or where an investigation took too long (and sometimes far too long) to complete. The Minister of Justice and Security does not yet record the extent of the undesired outflow (Netherlands Court of Audit, 2025).

4.2 Crime report processing discontinued at early stage

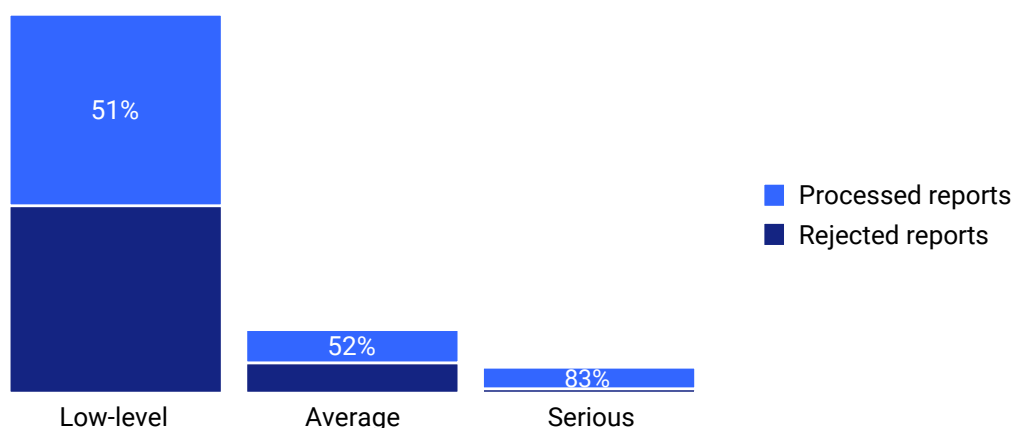
Do the police always process reports of serious crimes, or are these reports sometimes rejected immediately? To answer this question, we divided the audited workflow of 755,300 crime reports in 2024 into 3 categories, based on the CHI:

- Crime reports of **low-level** offences, with a CHI of no more than 18 days of detention;
- Crime reports of offences of **average** severity, with a CHI of between 19 and 39 days of detention;
- Crime reports of **serious** offences, with a CHI of at least 40 days of detention.

The crime reports relatively most likely to be rejected at the start of the selection process were those relating to low-level crimes: 49% of these crime reports were rejected (Figure 8). This is because, in the case of these crimes, the selection takes more account of the likelihood of finding a suspect and the capacity available at the police or Public Prosecution Service. The selection process in the case of serious crimes is less strict: in the vast majority (83%) of cases, the crime reports were processed. At the same time, however, this means that the selection process immediately rejected 17% of serious crimes reported (or 7,000 reported incidents).

Figure 8 Percentages of crime reports by the police in 2024, based on severity categories

Reports of serious crimes relatively more likely to be processed



Source: Police: *BOSZ Registration System (2024)*; WODC and Netherlands Court of Audit: *CHI*, as modified by the Court of Audit.

Lack of capacity at the police or Public Prosecution Service, for example, may also be a reason for deciding to discontinue processing of a crime report at a later stage. While we would have expected this, too, to occur relatively more often in the case of

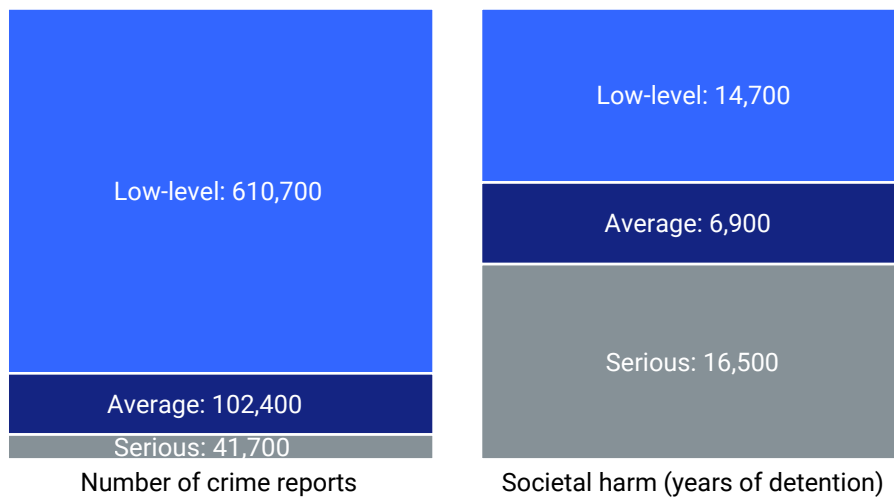
low-level crimes than serious crimes, this was not found to be the case: early outflows for capacity reasons occurred equally frequently – in other words, in 7% of cases – regardless of whether the crime was of low, moderate or high severity. In the case of serious crimes, this amounted to around 3,000 reported incidents.

Serious crimes are low in number, but high in terms of societal harm

A total of 81% of crime reports in 2024 related to low-level crimes. These accounted for 39% of the total societal harm caused by recorded crime incidents, as estimated by the CHI (14,700 of the total of 38,000 years of detention). A total of 5% of crime reports – or 41,700 (rounded off to 42,000) – related to serious crimes. While small, this group nevertheless contributes the most – 43% (or 16,500 years of detention) – to total societal harm (figure 9).

Figure 9 Crime reports classified according to crime severity (2024)

Serious crimes fewer in number, but cause more harm



Source: Police: BOSZ Registration System (2024); WODC and Netherlands Court of Audit: CHI, as modified by the Court of Audit.

4.3 Are prioritised cases processed more often?

Our audit examined the extent to which crime categories prioritised on paper by the Public Prosecution Service and the Minister of Justice and Security were actually given priority in practice. The categories are discussed in more detail in Appendix 1:

Table 2 Investigation priorities

Minister of Justice and Security priorities	Public Prosecution Service priorities
1. Organised crime and crime that undermines society	1. 'Caught in the act' crimes
2. Human trafficking	2. High-impact crimes
3. Cybercrime and other online crime, including online sexual abuse of children	3. Crime that undermines society <ul style="list-style-type: none">• Crime that undermines society and involves drugs• Crime that undermines society and involves money laundering• Crime that undermines society and involves human trafficking• Crime that undermines society and involves weapons or bombings

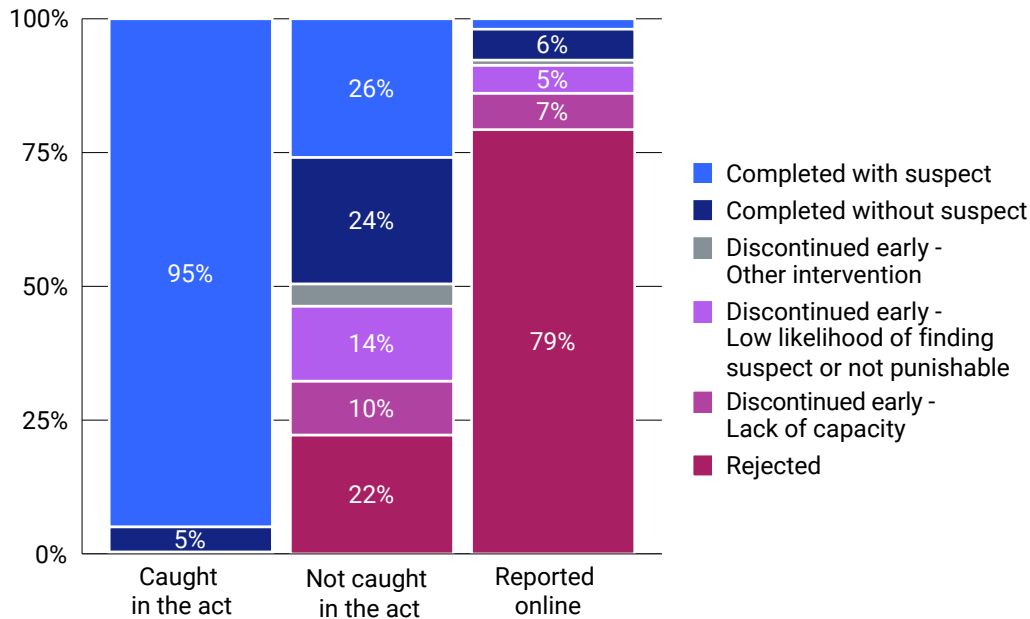
Serious crimes not necessarily prioritised

'Caught in the act' crimes versus other crimes

A total of 15% of crime reports (i.e. more than 100,000 reports) relate to crime caught in the act of being committed. All these reports were processed, and 95% resulted in the arrest of a suspect. These were generally forms of low-level crime, where suspects could be apprehended quickly. This was in contrast to other crimes, where 22% of crime reports were rejected immediately and 10% were discontinued at an early stage owing to a lack of capacity at the police or the Public Prosecution Service. Where crimes were reported online (most of these reports also related to low-level crime), 79% of the reports were rejected immediately and 7% were discontinued at an early stage owing to a lack of capacity (figure 10).

Figure 10 *Crime reports processed (for each type of inflow)*

‘Caught in the act’ crime reports always processed



Source: Police, BOSZ Registration System (2024), as modified by the Court of Audit.

The Justice and Security Inspectorate (2025) recently stated that one of the effects of prioritising ‘caught in the act’ crimes was that less capacity was then available for dealing with other (often more serious) crimes. According to the Inspectorate, arrests of suspects caught in the act of committing a crime (including low-level crimes) is an automatic response in frontline teams and consumes relatively high amounts of police time. The factors driving this trend include, for example, self-checkouts in shops, which increase the opportunities for shoplifting and mean more suspects being caught in the act.

The Inspectorate also noted that assigning capacity to ‘caught in the act’ crimes at the expense of other crimes was also the result of agreements with the Public Prosecution Service on the type of cases to be prioritised. The police could not simply decide to put ‘caught in the act’ crimes on a back burner so as to devote more attention to other crimes, given that this would go against the instructions set out in the Investigation Guidelines (see also section 3.2).

Although the prioritising of high-impact crime (HIC) and crime that undermines society included many serious crimes, by no means all reported incidents of such crimes constituted serious crimes. Indeed, 35% of HIC cases reported related to low-level offences, while the number in the case of crime that undermines society was as high as 78%. Reports of these low-level offences were rarely rejected during investigations: this applied to only 3% of cases constituting low-level HIC and less

than 0.1% of cases involving crime that undermines society. Similarly, it was very rare for processing of such prioritised cases to be discontinued at an early stage owing to a lack of capacity at the police or Public Prosecution Service, even if they involved low-level crimes.

Priorities versus serious crimes

In 2024, a total of 10,000 reported incidents of serious crimes were not processed by the police. Of these, 1,600 related to crimes prioritised by the Public Prosecution Service or the Ministry of Justice and Security. These included 550 incidents of violent crimes, 200 sexual crimes, 750 other high-impact crimes and, lastly, 100 cases of crime that undermines society. Non-prioritised crimes included 3,450 cases of aggravated burglary and 5,050 other crimes such as identity fraud, arson or blackmail.

4.4 Regional differences

As explained in chapter 3, the priorities set by the minister, the Public Prosecution Service and the police on paper allow scope for regional and local variation. To see whether this scope is also reflected in practice, we audited 3 regional police units: Limburg, East-Netherlands and Rotterdam. Rotterdam received a relatively higher number of crime reports in the moderate or serious categories (see Table 3).

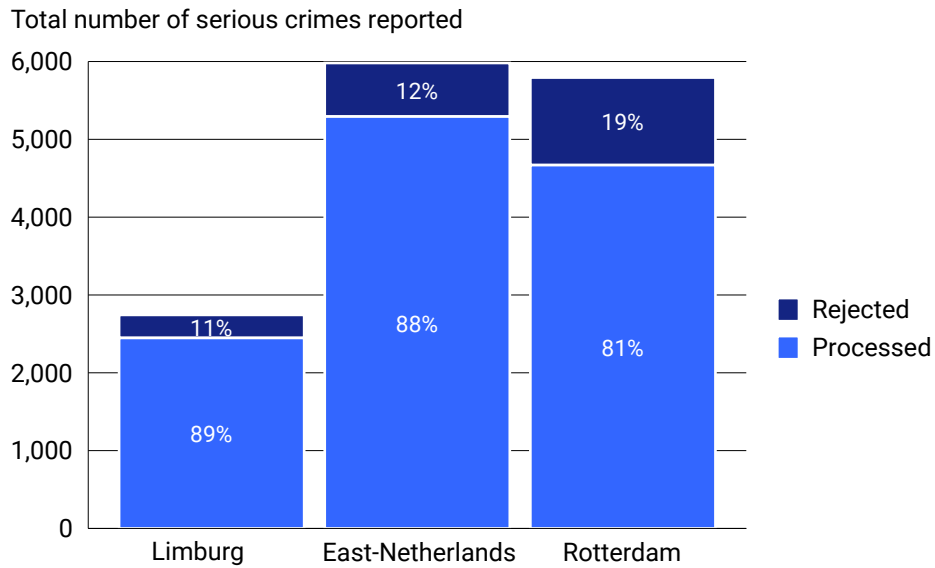
Table 3 *Regional break-down of crime reports, based on crime severity (2024)*

Regional unit	Total	CHI Low (< 18)	CHI Moderate (≥ 18 & < 40)	CHI High (≥ 40)
Limburg	44,000	80%	14%	6%
East-Netherlands	105,900	82%	13%	6%
Rotterdam	84,300	77%	16%	7%
Netherlands	755,300	81%	14%	5%

Source: Police: *BOSZ Registration System (2024)*; WODC and Netherlands Court of Audit: *CHI*, as modified by the Court of Audit.

In relative terms, Rotterdam had the highest number of crime reports that were rejected immediately: 19% compared with 11% and 12%, respectively, in the other 2 regions (figure 11). By contrast, decisions to discontinue investigations at an early stage were seen most frequently in Limburg: 13%, compared with 8% in East-Netherlands and 7% in Rotterdam.

Figure 11 Rejection of serious crimes reported to 3 regional police units
Rotterdam rejects highest percentage of serious crimes reported



Source: Police, BOSZ Registration System (2024); WODC and Netherlands Court of Audit: CHI, as modified by the Court of Audit.

Among other things, these regional differences reflect the scope available to the police to make what they regard as appropriate choices, possibly in response to regional and local priorities set by the Public Prosecution Service or mayors (see section 3.4). The Court of Audit queries, however, whether the location of a crime should be so important in determining whether it is investigated, given that the impact of the crime on citizens and businesses is broadly similar.

In summary

- Of the 755,300 crime reports received and processed by the police in 2024, 358,000 (47%) were rejected immediately. Almost 53,000 crime reports (7%) were not processed any further owing to a lack of capacity at the police or the Public Prosecution Service.
- Reports of serious crimes (as defined in the CHI) were processed by the police more often (83%) than reports in the low-level (51%) or moderate (52%) categories.
- At the same time, however, this meant that the selection process rejected 17% (i.e. 7,000 cases) of serious crimes reported. On top of that, the processing of 3,000 crime reports involving serious crimes (i.e. 7% of serious crimes reported) was discontinued at an early stage owing to a lack of capacity.
- Crimes prioritised by the Public Prosecution Service or the minister (such as 'caught in the act' crimes, crime that undermines society and high-impact crime) were more likely to be dealt with and processed by the police. However, by no means all these cases constituted serious crimes.
- The frequency with which reports of serious crimes were rejected varied from region to region, with Rotterdam having the highest percentage score of the 3 audited regions. How often it was decided to discontinue an investigation at an early stage owing to a lack of capacity also varied, and occurred most frequently in Limburg.

5.

To measure is to know

As mentioned in the previous chapter, 10,000 reports of serious crimes in 2024 were not processed by the police despite being prioritised. We also find differences between regional police units in the extent to which they choose to investigate serious crimes. This chapter examines various operational and organisational shortcomings affecting the ability to achieve the objectives set for criminal investigations.

5.1 Registration system shortcomings

If the police are to base their management on the investigation priorities that have been set, they need to have insight into the inflow and number of crime reports received. The police have 2 registration systems available for this purpose: BOSZ and Summ-IT.

Results of criminal investigations cannot be traced back to priorities

Crimes reported by citizens or businesses are registered by the police in the BOSZ system. The number of new reported crimes in 2024 totalled 791,000; of these cases, the police completed the handling of 755,300 during the year. Excluding crimes reported online, most of these crime reports were dealt with by 4,200 FTE in the frontline teams. However, the BOSZ system does not enable all investigation priorities to be monitored. Instead, the only types of crimes it distinguishes are high-impact crimes and crimes that undermine society. All other cases are assigned to the category of 'other crimes'. On top of that, even the information available on high-impact crimes and crimes that undermine society is less than optimal, given that BOSZ uses different definitions from those used by the Public Prosecution Service

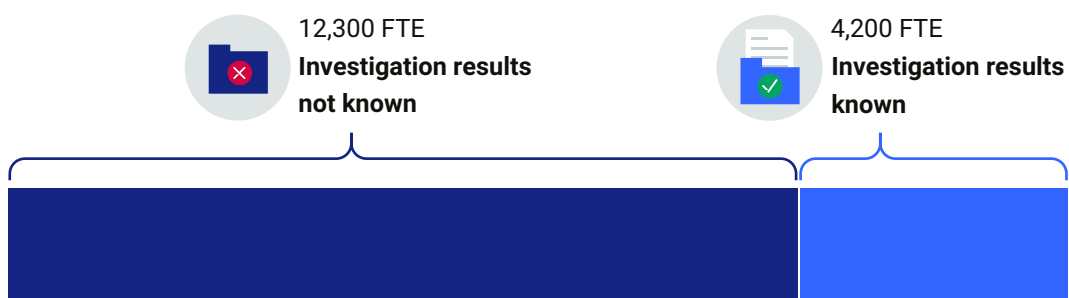
for the priorities set in the latter's Investigation Guidelines. In many cases, therefore, the registration system makes it impossible to monitor the extent to which police investigation results align with priorities.

Results of criminal investigations not always known

All major national or international criminal investigations launched by the police, often without a crime report being submitted, are registered in Summ-IT. These include investigations by a Large-scale Criminal Investigations Team, which are launched in the event of serious crimes such as murder or manslaughter, and investigations based on police intelligence. These investigations are conducted by the 12,300 FTE available at the district, regional and national criminal investigation units operating under the authority of the Public Prosecution Service. In 2024, the police registered 11,500 investigations in this system. However, the system does not provide the police with information about crimes being investigated and whether these match with the priorities. This also applies in respect of information on throughput times, on capacity needed or already deployed and on the results of investigations. The Court of Audit is surprised that the police do not have access to this management information, particularly given that these investigations consumed a considerable share of total capacity available for investigations (see figure 12). The Court of Audit holds the commissioner and, by extension, the Minister of Justice and Security responsible for the fact that they are in the dark when it comes to assessing investigation teams' efficiency and effectiveness.

Figure 12 Management information available on capacity deployed (2024)

Little insight into investigation results



As the FTE figures for each police investigation team are rounded off to the nearest 100, the total of the individual FTE differs from the total of 16,600 FTE primarily deployed in investigations.

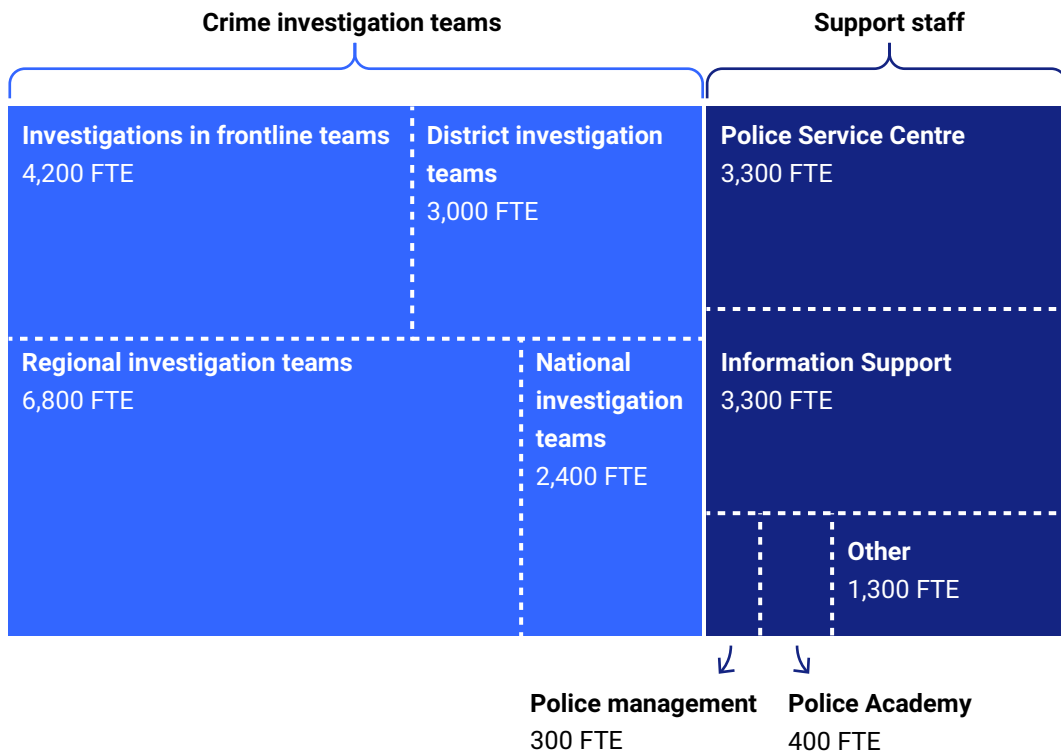
Source: Police, BOSZ 2024 and Summ-IT 2024; Personnel and Financial Administration [Personele en financiële administratie], as modified by the Court of Audit.

5.2 Serious crimes assigned to frontline teams

Various organisational units within the police are involved in criminal investigations (figure 13). Of the police's 64,900 FTE, over 25,200 FTE (39%) are involved in investigating crimes and those suspected of committing them. For two thirds of these officers (16,600 FTE), criminal investigations represent their primary task. These organisational units vary in size from 2,400 FTE (national crime investigation teams) to 6,800 FTE (regional investigation teams). The other 8,600 FTE provide support services, such as obtaining and analysing information on new and ongoing investigations and arranging for specific material to be made available.

Figure 13 Capacity allocated to teams (2024)

Regional investigation and frontline teams contribute most of capacity for criminal investigations



As the FTE figures for each police investigation team are rounded off to the nearest 100, the total of the individual FTE numbers differs from the total of 16,600 FTE primarily deployed in investigations.

Source: Police, *Personnel and Financial Administration 2024*; as modified by the Court of Audit.

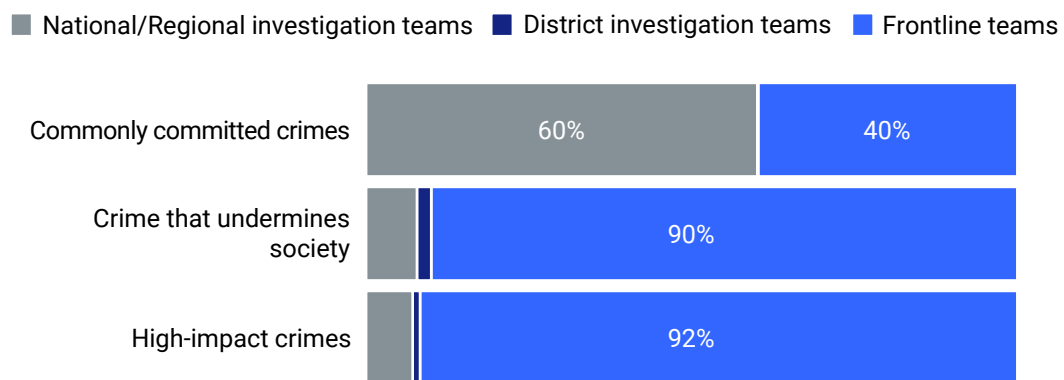
Workload means investigations increasingly assigned to frontline teams

Within criminal investigations, frontline teams' primary responsibility is to combat common types of crime, such as vandalism, theft and common assault. By contrast, high-impact crimes such as burglaries, robberies, more serious criminal offences

and crimes that undermine society should be assigned to investigation units at a district or regional level. However, these district or regional investigation teams' workload is so high that some of these cases end up being assigned to frontline teams (see figure 14). The fact that common types of crime may also be handled by national or regional investigation teams is because of how crimes are reported, and specifically because crimes reported online are automatically routed to these units rather than to frontline teams.

Figure 14 Organisational units' handling of crimes reported in 2024

Frontline teams often handle serious crime reports



Source: Police, BOSZ Registration System (2024), as modified by the Court of Audit.

Frontline teams insufficiently equipped to handle serious crimes

The Justice and Security Inspectorate concluded in 2025 that frontline teams were not properly equipped to handle more serious forms of complex crime such as crime that undermines society, aggravated assault and arson. These frontline teams lack the experienced staff and expertise needed to investigate those suspected of committing such crimes.

5.3 Moving from no insight to effective overview

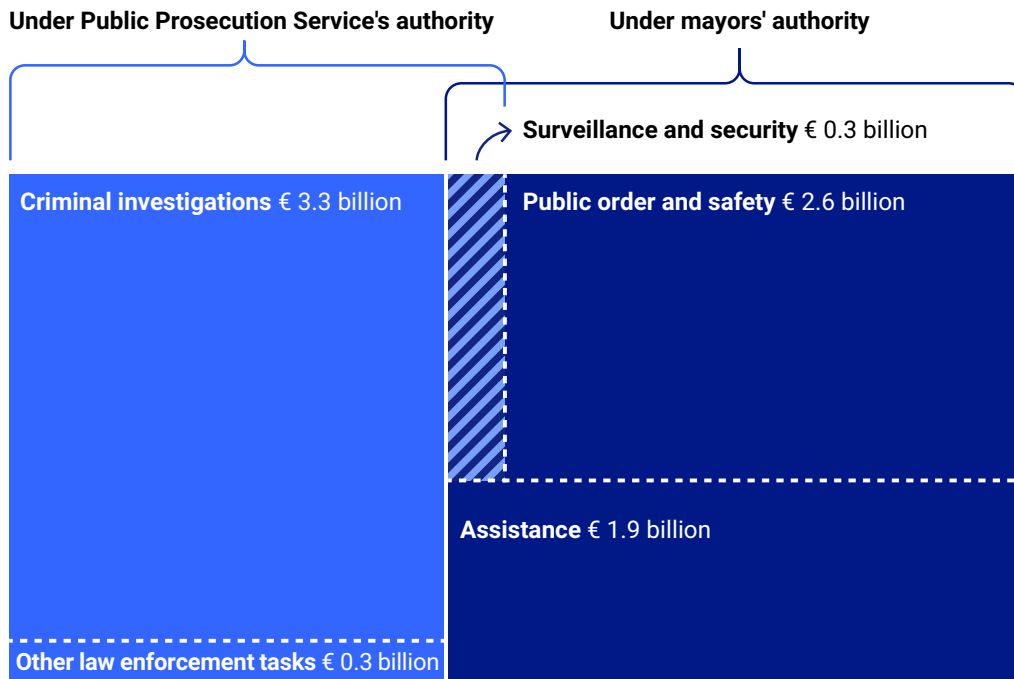
Police expenditure in 2024 totalled € 8.1 billion, representing 32% of the Ministry of Justice and Security's total budget. The largest individual expense item for the police was staff costs of € 6 billion. As the police's administration system does not separate out the costs of performing each statutory task, the amount spent on criminal investigations, for example, is unknown.

The Court of Audit estimates that the police spent the highest amount of their budget on criminal investigations, followed by maintaining public order and safety (figure 15). Adding up the costs of all 4 statutory tasks shows that the police spent

€ 3.6 billion (44%) under the authority of the Public Prosecution Service and € 4.5 billion (56%) under mayors' authority.

Figure 15 *Estimated costs per statutory task (2024)*

Criminal investigations account for highest estimated share of the costs of the 4 statutory tasks



Source: Police: *Financial Administration 2024*, as modified by the Court of Audit.

The estimated costs of criminal investigations were consequently higher than we estimated for 2023 (Netherlands Court of Audit, 2024), when we estimated that approximately 31% of police spending was attributable to criminal investigations. The fact that the current estimation for 2024 of 41% is considerably higher results from the different method of calculation that we decided to use after consulting the police (see Appendix 1). In addition, we gained new information from our audit of day-to-day practice at the 4 police units, while other new and sometimes external sources of information also became available. We therefore increased the estimated percentages accordingly.

The Court of Audit regards it as concerning that the police could not indicate or establish the costs of performing each statutory task. Furthermore, the police have little if any insight into the costs of criminal investigations or the capacity required to handle individual crimes (or categories of crimes). This basic information would obviously be useful for making strategic choices on deploying police capacity at a national, but also regional and local level.

Need for greater transparency in financial reporting and facilitating of right to approve and amend the budget

The Court of Audit believes that the way the police's budget is spent needs to be more transparent. We therefore reiterate our previous call for the police budget (included in the Ministry of Justice and Security's budget in view of parliament's right to approve and amend the budget) to be broken down into its constituent parts (Netherlands Court of Audit, 2019, 2022, 2023). This is because parliament can currently only approve or amend the entire budget, whereas we consider that the amounts involved (> € 8 billion) justify being specified in greater detail. Parliament would then be able to exercise its right to approve and amend the budget more effectively, while also more specifically calling the minister to account for performance. The House of Representatives (2024, 2026) has proposed this to the minister on several occasions. As we see it, there are 3 possible options for the budget:

- Alignment with management; in other words, the authority or the statutory task;
- Alignment with the organisational structure, as in the Police Act 2012;
- Alignment with the financial administration, being staff and material costs.

5.4 Competing priorities

The police's national investigation priorities are determined by the Minister of Justice and Security and the Public Prosecution Service. In addition, regional and local priorities may apply because the police have some scope to make their own choices as to which crime reports to process and which not to process (see sections 3.2 – 3.4). Being managed in this way can make prioritisation difficult for the police, given that their capacity is by definition limited. What, for example, should the police do if attention is simultaneously required for various cases that have all been prioritised? The Justice and Security Inspectorate recently stated (2025) that one of the effects of prioritising 'caught in the act' crimes was that this reduced the capacity available for dealing with other (often more serious) types of crimes (see section 4.3). The question, then, is how the police should respond in the event of competing priorities.

For frontline teams in particular, priorities set for criminal investigations are often set as part of a broader prioritising of police resources deployed on statutory tasks. This can include, for example, deciding to have more police on street surveillance or to focus on identifying and arresting suspects. On the one hand, this flexibility allows regional and local tripartite structures – comprising the mayor, public prosecutor and police – to respond to situational circumstances arising. On the other hand,

however, it also creates competition between various priorities, including those set for criminal investigations.

The Court of Audit questions the basis on which regional and local tripartite structures can effectively and efficiently manage operations if they lack information on the results of criminal investigations (see section 5.1) and the capacity (see section 5.2) and funding (see section 5.3) assigned to each separate statutory task.

6.

Conclusions and recommendations

6.1 Conclusions

Investigation priorities only partly targeted at serious crime

We devised a CHI to calculate which crimes cause the greatest degree of societal harm. This CHI was based on the sentences imposed by courts and public prosecutors on *first-time offenders* committing these crimes under adult law. The Court of Audit finds that the priorities set by the Minister of Justice and Security and the Public Prosecution Service only partly align with the crimes of greatest severity and causing the highest degree of societal harm. The Minister of Justice and Security, for example, has prioritised drug-related crime that undermines society, weapons-related crime that undermines society, and cybercrime and other online crime, whereas these crimes all have only low or moderate CHI scores. The same applies to certain 'caught in the act' crimes and crimes that undermine society that the Public Prosecution Service has prioritised, such as shoplifting and the possession of hard or soft drugs.

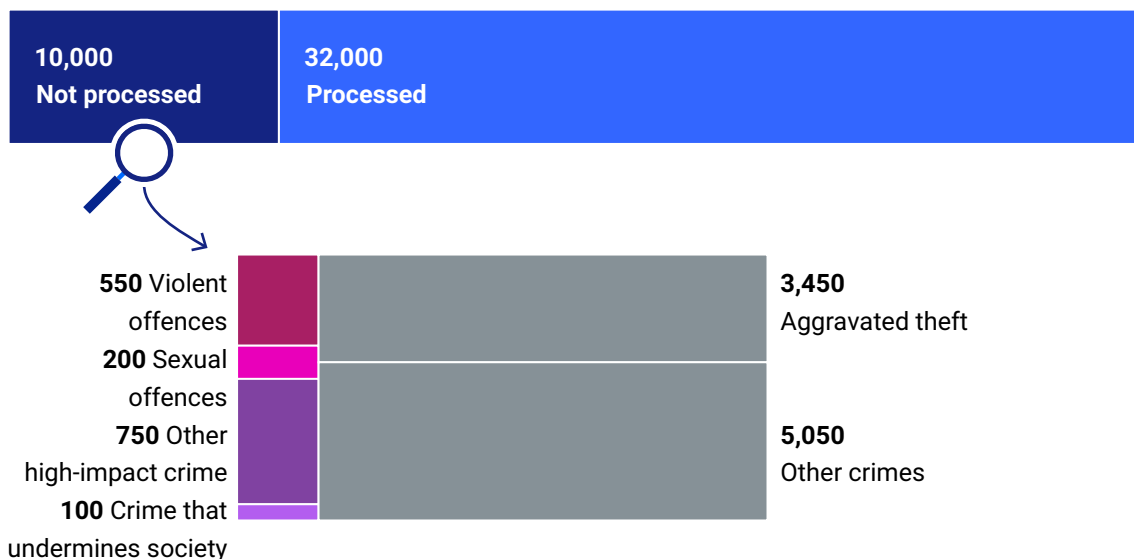
10,000 serious crime reports were not processed despite prioritisation

The Court of Audit concluded that, in 2024, over 10,000 reports of crimes regarded in the CHI as serious were not processed by the police. Of these, 1,600 had been prioritised by the Public Prosecution Service and/or the minister. Prioritised crimes that were not processed included 550 violent crimes, 200 sexual crimes, 750 other *high-impact crimes* and, lastly, 100 cases of crimes that undermine society (see figure 16). On top of that, some serious crimes were not regarded as a priority, including 3,450 cases of aggravated burglary and 5,050 other crimes such as identity fraud, arson and blackmail.

Of the 10,000 reported cases of serious crimes, 7,000 were immediately rejected, while a further 3,000 were discontinued at an early stage owing to a lack of capacity at the police or the Public Prosecution Service. We also note differences between the regional police units audited. The Rotterdam police, for example, immediately chose not to investigate a relatively high number (19%) of serious crimes reported in comparison with their counterparts in East-Netherlands (12%) and Limburg (11%). The opposite applies with regard to reported incidents of serious crimes that were not investigated owing to a lack of capacity. This occurred most frequently in Limburg (13%), less frequently in East-Netherlands (8%) and least of all in Rotterdam (7%). The extent to which the police processed or could process a crime report consequently varied, depending on the police unit to which it was reported.

Figure 16 *Handling of reports of serious crimes, based on CHI (2024)*

Almost a quarter of serious crimes reported are not processed



As the figures are rounded to the nearest 50, the total of the individual numbers differs from the total number of crime reports that were not processed.

Source: Police, *BOSZ Registration System (2024)*; Research and Data Centre (WODC) and Netherlands Court of Audit: *CHI*, as modified by the Court of Audit.

Some investigation results are unknown

The police register cases in 2 different systems. Crimes reported by citizens or businesses are registered in the BOSZ system. In 2024, the police registered 791,000 cases in this system and finished processing 755,300 of them during the same year. Excluding crimes reported online, most of these crime reports were handled by 4,200 FTE in the frontline teams.

Criminal investigations launched by the police, often without a crime report being submitted, are registered in Summ-IT. These include investigations involving a Large-scale Criminal Investigations Team and investigations based on police intelligence. A total of 11,500 such cases were registered by the police in 2024. These major national or international investigations are handled by over 12,300 FTE in the district, regional or national crime investigation teams. However, the overall results of these investigations are unknown because Summ-IT cannot generate management information on the type of crimes investigated, on required or deployed capacity, or on results achieved or not achieved by the police. Similarly, no information is available on forecast throughput times or on capacity required or deployed. The Court of Audit is surprised that the police do not have access to such basic information, given that assessing police efficiency and effectiveness is essentially impossible without this information.

Serious crimes assigned to frontline teams

Owing to a lack of capacity at the district, regional and national criminal investigation units, responsibility for investigating serious crimes is increasingly assigned to frontline teams. This includes reported high-impact crimes such as home burglaries, robberies, sexual offences and violent crimes. The Justice and Security Inspectorate (2025) had previously concluded that the frontline teams were not properly equipped to handle these more serious, complex crimes.

Insufficient insight into police spending on individual statutory tasks

Police spending in 2024 amounted to € 8.1 billion, with the largest individual expense item being staff costs of € 6 billion (74%). The police's administration system cannot distinguish the costs of performing each statutory task separately. The Court of Audit estimates that the police spend € 3.3 billion (41%) on criminal investigations, € 2.6 billion (33%) on maintaining public order and safety, € 1.9 billion (24%) on assisting people in need and € 0.3 billion (4%) on other tasks. Because we adjusted the method used for calculating spending, the estimated costs of conducting criminal investigations are higher than we previously calculated. Both from a perspective of ensuring that the police are deployed strategically and efficiently, and given the need to ensure the budget is subject to proper parliamentary scrutiny, it is concerning that neither the minister nor the commissioner can state or establish how much public money is spent on each of these statutory tasks.

Choices without insight

Investigation priorities are determined by the Minister of Justice and Security and the Public Prosecution Service. Within these frameworks, the police then have

freedom to make choices. The East-Netherlands and Rotterdam regional units, for example, use additional selection processes to determine which crimes to prioritise, although one unit may have more formalised procedures than another. Putting these priorities into operational practice can be difficult for the police. For frontline teams in particular, priorities set for criminal investigations are often also set as part of a broader prioritising of resources available for the police's statutory tasks. This can include, for example, choosing to assign more police to street surveillance or to focus on identifying and arresting suspects. The Court of Audit queries how the police authorities can make effective and efficient choices if they lack insight into the results of investigations and into the assigning of personnel and financial resources to statutory tasks.

6.2 Recommendations

Based on our audit, we make the following recommendations:

- **To the Minister of Justice and Security and the Board of Procurators General (Public Prosecution Service):** Reconsider and, wherever possible, simplify the priorities set for criminal investigations by, for example, standardising the definitions used. Ensure that investigations of serious crimes, such as violent and sexual offences, are prioritised more frequently. This applies even if it is at the expense of investigating crimes caught in the act of being committed or, for example, shoplifting or possession of soft drugs, which ultimately cause less societal harm. Investigate whether the Crime Harm Index can be of added value for setting priorities.
- **To the Commissioner:** Improve the recording of criminal investigations, both from a financial and an organisational perspective. This recommendation is a prerequisite for ensuring investigations are managed efficiently and effectively.
- **To the Minister of Justice and Security, the Board of Procurators General (Public Prosecution Service) and the Commissioner:** Provide an annual account of the results of and priorities set for criminal investigations, including the associated costs, and explain how these activities are organisationally structured within the police force.
- **To the Minister of Justice and Security:** Break down budget article 31 for the police (currently shown as a single amount) into its constituent parts so that the budget can be subject to proper parliamentary scrutiny, and improve the financial reporting information. This recommendation is widely supported in parliament.

7.

Responses of the minister and commissioner and the Court of Audit's afterword

The draft report was presented to the Minister of Justice and Security and the police commissioner. Their joint response, which we received on 21 April 2026, included the views of the Public Prosecution Service and the regional mayors because our recommendations are also of relevance to them. The Board of Procurators General of the Public Prosecution Service also sent a letter, setting out their response, to the Minister of Justice and Security. This is enclosed as an appendix to the minister's response. These letters can be found on our [website](#).

This chapter provides a summary of the Minister of Justice and Security's response, followed by our afterword.

7.1 Responses of the minister and commissioner

The minister's response to our draft report was also sent on behalf of the commissioner, the Public Prosecution Service and the regional mayors. In his response, the minister asked for note to be taken of the response by the Public Prosecution Service. The minister began by thanking all those involved in investigating criminal offences and thanking the Court of Audit for its work.

The minister and the commissioner agree that criminal investigations and the choices made need to be improved and reinforced. Steps have already been taken in this respect, and the minister and commissioner regard our audit as important in encouraging these steps to continue. The minister also shares the ambition to increase insight into police expenditure and the results achieved. The minister and

commissioner have already taken action to this effect in 2026 and are exploring opportunities to continue this process.

The minister emphasises that criminal investigations are complex and wide-ranging and that the capacity available to the police for performing this statutory task is limited. However, a nuanced view is needed, not least because of how responsibilities and powers within the police force are divided. The minister's detailed response to the individual recommendations arising from the audit conclusions should consequently be viewed with these aspects in mind.

Recommendation 1: Priorities and choices in criminal investigations: Crime Harm Index

Criminal investigation priorities are set at various levels and in a multi-faceted context and are intended to achieve objectives in a society operating under the rule of law. These priorities are set against a background of consultations and the need to weigh parties' varying interests. The minister regards the Crime Harm Index (CHI) as one-dimensional; although it provides interesting supplementary insight, it is ultimately of only very limited practical use for prioritising criminal investigations. The minister refers in this respect to the relevance of other criteria and interests to be taken into account, including regional differences and the fact that capacity is scarce. With regard to certain specific objections, the minister refers to the letter from the Public Prosecution Service and gives 3 examples to illustrate the limitations of the CHI.

Regardless of the CHI's limitations, there is a need to improve and reinforce criminal investigations. Capacity, which is by definition scarce, has to be used to investigate crimes with the greatest impact and where seeking recourse to criminal law can really make a difference. The Public Prosecution Service and the police are working to update the basis on which priorities are selected and choices made, while also allowing scope for local preferences. The Court of Audit's statement that 10,000 reports of serious crimes were not processed presents a somewhat distorted picture in that this figure covers not only crime reports, but also other reports, half of which could not be processed because of a lack of grounds to justify a criminal investigation. The minister also emphasises that effective procedures for dealing with sexual offences have been agreed upon.

The commissioner is making broad-ranging efforts to recruit new, high-quality staff for criminal investigations, while also ensuring a continuing focus on collaboration and cooperation between the various levels of responsibility and that cases are

handled at the appropriate level. Lastly, the commissioner is working with the various authorities on a future-proof vision for the police force and on putting this into operational practice. How criminal investigations should operate and be managed will be high on the agenda in the coming years.

Recommendation 2: Improve the recording of criminal investigations in the police registration systems

The Court of Audit concludes that shortcomings in the BOSZ and Summ-IT systems need to be rectified if investigations are to be managed efficiently and effectively. The minister states that the information available in Summ-IT is sufficient for selecting, managing and monitoring criminal investigations and for substantively managing progress and results. The minister refers to his response to the third and fourth recommendations, and specifically to his response regarding certain developments designed to enable more targeted management.

Recommendations 3 and 4: Accounting for results and providing a break-down of budget article 31

The minister shares the Court of Audit's ambition to increase the insight into police expenditure and the results achieved. The commissioner and the minister have consequently arranged for the ministry's 2026 budget to include additional information on the operational structuring of the 8 areas of police work, including criminal investigations. Efforts are also underway to follow up on the Michon-Derkzen motion submitted to parliament in 2026 and requesting more specific information on the police budget. The minister notes that the results of criminal investigations are published in the annual criminal justice system factsheet [*Strafrechtketenmonitor*], as well as in the annual reports of the Public Prosecution Service and the police. Efforts will be made over the coming years to establish how information in the police budget can be further improved by linking expenditure to objectives achieved and providing a more in-depth explanation of results. The regional mayors, too, see this as a prerequisite for better management and improved accountability.

However, the minister does not consider providing a break-down of article 31 to be an appropriate way to obtain greater insight into expenditure and results. The regional mayors and the Public Prosecution Service share his view. As they see it, this runs counter to a key principle underlying police activities, whereby management follows authority. This principle means it is up to the relevant authority to make choices and set priorities, while those in a position of authority also have the flexibility needed to perform their role. In addition, breaking down the information in

this way does not align with how the police force is currently structured from a management, organisational and financial perspective. According to the minister, it is important to avoid creating a false sense of precision.

The minister's letter ends with mention of certain developments within the police's operating organisation, whereby various projects are underway to help achieve clearer management and reporting lines, as well as more effective monitoring and control. New operating systems will also enable human and other resources to be linked. In this way, the minister and relevant authorities expect to obtain more detailed insight into results and resources, while also ensuring a balance between the need for insight and the need to retain flexibility with regard to the police budget.

7.2 Court of Audit's afterword

We thank the Minister of Justice and Security and the commissioner for their response.

Based on its audit, the Court of Audit found 10,000 reports of serious crimes not to have been processed, and that crimes of lesser severity (and sometimes of far less severity) had been given priority. We consider this to constitute grounds for the minister to reflect on investigation choices that have been made, and that the CHI developed and applied by the Court of Audit may prove useful in this respect. It is regrettable at this stage that the minister has already rejected the CHI as being of 'only very limited practical use'. The CHI is in fact a scientifically validated tool that has proven its value in several countries, including the United Kingdom and Denmark. Developing this index aligns with the aim for the Dutch police to operate along more evidence-based lines, an aim also supported both by the Ministry of Justice and Security and the police.

We are also surprised that the police have no insight at a national level into a large share of the results of the capacity deployed on criminal investigations. Given that around € 8.5 billion of public money is spent annually on the police force, it is essential for the relevant authorities to be transparent on and account for all the results achieved. There are 2 ways of doing this. The minister can liaise with the police and those in the relevant positions of authority to ensure that strategic choices are based more on facts than at present. Parliament can also arrange for questions on the extent to which objectives, resources and results are transparent to be included in its constitutional right to approve and amend the budget. While it is up to parliament itself to decide how the desired transparency and accountability

should be achieved, a break-down of article 31 (police) will be helpful in seeking to achieve greater value for citizens and businesses from public money, which is by definition a limited resource.

Appendices

Appendix 1 Methodology

Deze verantwoording bevat achtereenvolgens de wijze van:

This appendix provides:

1. Details of costs allocated to each statutory task
2. Analysis of crime reports
3. Explanation of how crimes are classified
4. Definition and calculation of the Crime Harm Index
5. Details of why and how we conducted our audit of day-to-day practice

1. Costs allocated to each statutory task

Police costs in 2024 were based on the police's 2024 Annual Report (*Jaarverantwoording 2024*) (Police, 2025). This was audited by the police's external auditors and included a positive audit statement. The financial and personnel figures we used aligned with this annual report.

We also used the organisational and functional structure outlined in the National Police Job Classification System [*Landelijk Functiegebouw Nationale Politie*] for 2024 and consulted police experts to gain insight into the jobs and organisational units so as to allocate costs and FTEs to the various statutory duties. Wherever possible, we also consulted publicly available sources, such as the Justice and Security Inspectorate's report on criminal investigations conducted by frontline teams: *Lokaal signaal; De praktijk van de opsporing door basisteams van de politie* (Justice and Security Inspectorate, 2025).

Our assumptions and apportionment ratios were based on a combination of these sources:

- The assumptions related to the extent to which organisational units performed one or more statutory tasks;
- The apportionment ratios related to the attributing of costs and FTE to statutory tasks.

We devised a method for preparing a substantiated estimation of costs. This method and the resultant outcomes were officially verified by the police, while the Ministry of Justice and Security officially checked their plausibility. The figures stated consequently represent a verified and reliable basis for our estimations.

Our calculations were performed as follows:

- We assumed organisational units to perform more or less the same statutory task(s);
- Total costs and FTE were assigned to cost centres, usually the organisational units;
- For each organisational unit, we divided the activities into 4 statutory tasks, with a specific focus on the frontline teams;
- Generic costs were divided between the statutory tasks.

2. Analysis of crime reports

The analysis of crime reports was based on the dataset in the police's BOSZ system [*Betere Opsporing door Sturing op Zaken* / Better Investigations through Targeted Case Management]. Criminal offences registered in this system include a description and a crime code, such as 'shoplifting', 'bicycle theft' or 'manslaughter/murder'. The BOSZ system groups criminal offences into what are referred to as 'societal categories'.

Each entry in BOSZ represents a crime committed by one suspect. If a person is suspected of committing more than one crime, an entry is made for each separate offence. If a crime has been committed by more than one suspect, an entry is made for each individual suspect. To avoid double-counting of crimes committed by more than one suspect, we set unique values for the dataset at the level of the offence. In other words, in the case of one offence with more than one suspect, we retained only the entry that reached the most advanced stage in the investigation process. Lastly, and for sensitivity reasons, no information was requested on offences committed in a police district on fewer than 5 occasions.

We analysed all the reported crimes committed in 2024 and where handling of the reports was completed that year. This provided insight into the overall workflow, starting with the police's registration of a crime report and ending with completion of its handling. This meant a total of 755,300 crime reports (submitted online or otherwise), notifications and reports of 'caught in the act' crimes. For reasons of simplicity we refer to these as 'crime reports'. We therefore disregarded:

- 11,400 crime reports registered in 2023 and where processing continued into 2024;
- 35,600 crime reports registered in 2024 and where processing continued into 2025.

As crime reports submitted before 2024 were not included in the dataset, the severity of the crimes that the police had to deal with in 2024 is underestimated to a certain degree. This is because the average severity score of crime reports submitted in 2024 was 18.4 days of detention, compared with an average of 18.1 days for those where handling was completed during the year. This was because more serious crimes often take longer to deal with. As a result, their handling was not completed during 2024 and so they were not included when calculating the average for the year.

This chosen approach means that the total number of unique crime reports used in this audit differed from the number of unique crimes reported in, for example, the Public Prosecution Service's reporting on the criminal justice system, on data.politie.nl and in the Court of Audit's 2025 Accountability Audit (Netherlands Court of Audit, 2025).

3. How crimes are classified

The police's BOSZ system distinguishes 2 types of crime: high-impact crime and crime that undermines society. In other words, it does not recognise common crimes as a separate category. The crimes in the above 2 categories also differ from those stated in the Public Prosecution Service's Investigation Guidelines [*Aanwijzing voor de Opsporing*]:

- Other serious crimes – specifically sexual offences, crimes against persons and violent theft – *are not* regarded as high-impact crimes by the police, but are regarded as such in the Investigation Guidelines;
- By contrast, the police regard common assault as a high-impact crime, whereas the Investigation Guidelines regard it as a commonly committed crime;
- The police assign a broad interpretation to 'crime that undermines society' by aligning with the definition used by the Ministry of Justice and Security in the *Security Agenda 2023-2026*. This includes, for example, the possession of soft or hard drugs, as well as the commonly committed crime of handling stolen goods.

Neither the Investigation Guidelines nor the BOSZ system define digital crime. Given their increasing importance, we chose to show these types of crimes as a separate category.

We grouped together various types of crimes shown in BOSZ so as to check them against the priorities set in the Investigation Guidelines. Wherever possible, these groups were aligned with the Investigation Guidelines so that we could determine whether the police's choices adhered to these guidelines (Table 4).

Table 4 Court of Audit's categorisation of types of crimes

Category	Crimes
Commonly committed crime (CCC)	<ul style="list-style-type: none"> • Non-violent theft • Pickpocketing • Breaking and entering (not residential properties) • Traffic offences • Issuing insults • Unlawful entry of residential premises • Trespassing • Vandalism • Embezzlement • Public order offences • Common assault
High-impact crime (HIC)	<ul style="list-style-type: none"> • Home burglary • Street robbery • Robberies • Violence against persons in a public place • Criminal threat • Crimes against personal liberty • Hostage-taking/kidnapping • Stalking • Doxing • Aggravated assault • All sexual offences • Other violent offences: <ul style="list-style-type: none"> • violent theft • manslaughter/murder • other life-threatening crimes
Digital crime	<ul style="list-style-type: none"> • Cybercrime, including <ul style="list-style-type: none"> • phishing • ransomware • Fraud involving online trading • Fraud involving telephone helpdesks • Online identity fraud • Payment product fraud • Fraud involving advances • Fraud involving request for assistance • Child pornography

Category	Crimes
Crime that undermines society	<ul style="list-style-type: none"> • Bombing • Possession of hard drugs • Production of hard drugs • Trading of hard drugs • Possession of soft drugs • Production of soft drugs • Trading of soft drugs • Other drug-related crimes • Human trafficking • Possession of firearms • Trading of firearms • Possession of other weapons • Crimes under the Betting and Gaming Act [Wet kansspelen] • Money laundering • Dumping chemical drugs waste • Issuing counterfeit money
Other crimes	<ul style="list-style-type: none"> • Environmental crimes • Fraud (not online) • Blackmail/extortion • Discrimination • Arson • Other crimes

4. Definition and calculation of the Crime Harm Index

The *Crime Harm Index* (CHI) expresses the severity of a crime in terms of the average number of days of detention imposed for that crime in the Netherlands. The Court of Audit developed a CHI for the Netherlands in liaison with the Research and Data Centre (*Wetenschappelijk Onderzoek- en Datacentrum/WODC*), an independent research institute operating under the Ministry of Justice and Security. To validate this index we:

- Consulted the research conducted by the WODC in 2015 and which included establishing the Crime Punishment Index (MSI). The WODC has since updated this index to include data for 2021 to 2023;
- Discussed our calculation methods and the quality of the results with colleagues from the WODC and the Netherlands Institute for the Study of Crime and Law Enforcement (NSCR);
- Compared the CHI results with the NSCR's Crime Severity Index (CSI), which is based on the maximum sentence that can be imposed under the Dutch Penal Code.

The comparison between our CHI (based on the average severity of a crime) and the CSI used by the NSCR (based on the maximum severity of a crime) showed correlation $r = 0.72$ (statistical significance $p < 0.001$), indicating a moderate correlation. If we compare the top 20 in the CHI and CSI, we see that these consist

for 80% of the same crimes. All in all, therefore, we regard the CHI as a reliable indicator of crimes' relative severity.

We classified crimes in terms of their severity as follows:

- *low-level offences*: offences of below-average severity, with a CHI of no more than 18 days of detention;
- *offences of average severity*: offences between the low-level and serious categories, with a CHI of between 19 and 39 days of detention;
- *serious offences*: 5% of all offences with the highest CHI, being a CHI of at least 40 days of detention.

When calculating the CHI, we specifically looked at the severity of the individual crime expressed in terms of the numbers of days of detention. We also considered the societal harm caused by crimes, expressed in terms of years of detention: in other words, the severity of each crime multiplied by the number of reported cases of that crime in 2024.

More details of the calculation methodology can be found at our [website](#).

5. Audit of day-to-day practice

Day-to-day practice was audited at the Limburg, East-Netherlands and Rotterdam regional police units. These units were selected because of differences in citizens' perception of safety (Statistics Netherlands, 2024b) and to ensure a spread across urban and rural areas in the Netherlands. We visited:

- Rotterdam: Rotterdam South district team and the Feijenoord and IJsselmonde frontline teams;
- Limburg: South-West Limburg district team and the Maastricht and Heuvelland frontline teams;
- East-Netherlands: IJsselland district team and the Zwolle and IJsselland North frontline teams.

We also visited the National Investigation and Intervention Unit. Each of these 4 units has certain crime fields in which it specialises.

We conducted individual and group interviews, as well as hosting interactive sessions, to discuss investigation priorities. A total of 175 individuals participated in these interviews and discussions. In view of the sensitivity of the information and to ensure the safety of those participating, we have not published a list of interviewees.

Appendix 2 Literature

Related legislation and regulations

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Policy rule. *Investigation Guidelines* [*Aanwijzing voor de opsporing*]. Ministry reference 2013A020; Identification No. BWBR0034586.

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Appendix 3 Definitions

Crime reports: crimes reported online or otherwise by citizens and businesses and reports on persons caught while committing a crime.

Criminal investigations: police investigations of one or more crime suspects and obtaining information aimed at preventing and putting an end to a crime.

Handling of crime reports: the selection process, starting with the registering of a crime report and ending with completion of the process, with or without a suspect.

Major national or international investigations: investigations mainly launched by the police themselves and resulting from the police's own intelligence, alerts or official reports.

Offence: a minor offence or a crime. Under the Dutch Penal Code, a minor offence attracts a lower penalty or sentence, while a crime attracts a heavier penalty or sentence.

Severity of a crime: the relative severity of one crime compared to other crimes, expressed as the number of days of detention.

Societal harm caused by crime: the relative severity of a crime multiplied by the number of reported cases of that crime, expressed as the number of years of detention.

Suspect: a person on whom the police holds information identifying them as suspected of committing a crime.

Appendix 4 Abbreviations

BOSZ	Police registration system
CCC	Commonly committed crimes
CHI	Crime Harm Index
CJIB	Central Fine Collection Agency
CSI	Crime Severity Index
DJI	Custodial Institutions Agency
FTE	Full-time equivalent
HIC	High-Impact Crime
LOVP	National Consultation on Security and Police
NSCR	Netherlands Institute for the Study of Crime and Law Enforcement
PPS	Public Prosecution Service
WODC	Dutch Research and Data Centre

Appendix 5 Final note

1. The second paragraph in section 2.3 has been expanded to include the National Consultation on Security and Police (LOVP) so as to show how responsibilities for the relationship between management and performance of the police's tasks are assigned at a national, regional and local level. This is primarily relevant to our recommendation regarding proper parliamentary scrutiny of the budget.

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