

**List of Respondents**

Aberdeenshire Council	Basingstoke and Deane Borough Council	Bedford Borough Council
Brentwood Borough Council	Calderdale Metropolitan Borough Council	Cheshire Pension Fund
Conwy County Borough Council	Daventry District Council	Devon County Council
East Ayrshire Council	East Riding of Yorkshire Council	Essex County Council
Glasgow City Council	Guildford Borough Council	Inverclyde Council
Kent County Council	Leeds City Council	London Borough of Hillingdon
Merseyside Pension Fund	North Lanarkshire Council	Plymouth City Council
Preston City Council	Rochdale Council	Sheffield City Council / Sheffield City Region Combined Authority
South Lanarkshire Council	Stockport Metropolitan Borough Council	Suffolk County Council
Surrey County Council	Torfaen County Borough Council	West Midlands Pension Fund
West Yorkshire Pension Fund / City of Bradford Metropolitan District Council	West Yorkshire Police/PCC	The Financial Accounting Team at Lancashire County Council
Audit Scotland	Wales Audit Office	BDO LLP
Ernst & Young LLP	Grant Thornton UK LLP	KPMG LLP
Arlingclose Limited	Capita Asset Services	Worth Technical Accounting Solutions Ltd
Personal Response Julian Olszowka	Four confidential respondents	