List of Respondents

Aberdeenshire Council	Barnsley Metropolitan Borough Council	Calderdale Metropolitan Borough Council
Carmarthenshire County Council	Daventry District Council	Derbyshire County Council
Devon County Council	East Ayrshire Council	East Riding of Yorkshire Council
East Sussex County Council	Glasgow City Council	Guildford Borough Council
Hampshire County Council	Hertfordshire County Council	Kent County Council
Leeds City Council	Liverpool City Council	London Borough of Enfield
London Borough of Tower Hamlets	Melton Borough Council	Neath Port Talbot County Borough Council
Norfolk and Suffolk Constabularies	North Norfolk District Council	North Somerset Council
Oldham Metropolitan Borough Council	Sheffield City Council / Sheffield City Region Combined Authority	Somerset County Council
South Gloucestershire Council	South Lanarkshire Council	Suffolk County Council
Surrey County Council	Thurrock Council	Torfaen County Borough Council
West Yorkshire Police	Westminster City Council	Wigan Council
Wolverhampton City Council	Audit Scotland	Wales Audit Office
BDO LLP	Grant Thornton UK LLP	KPMG LLP
Arlingclose Limited	Capita Asset Services	Worth Technical Accounting Solutions Ltd
Four confidential respondents		