

List of Respondents

Aberdeenshire Council	Argyll and Bute Council	Bournemouth Borough Council
Calderdale Metropolitan Borough Council	Derbyshire County Council	East Ayrshire Council
Essex County Council	Hampshire County Council	Hertfordshire County Council
Inverclyde Council	Kent County Council	Lancashire County Council
Leeds City Council	Lichfield District Council	London Borough of Hackney
London Borough of Richmond upon Thames	North Lanarkshire Council	Portsmouth City Council
Sheffield City Council	South Lanarkshire Council	Staffordshire County Council
Stoke on Trent City Council	Suffolk County Council	Surrey County Council
Torfaen County Borough Council	Wakefield MDC	Audit Commission
Audit Scotland	Wales Audit Office	Deloitte
Ernst and Young LLP	Grant Thornton UK LLP	Mazars
PwC	Arlingclose	Personal Response - Richard Hughes
Confidential Response	Confidential Response	Confidential Response