List of Respondents to the Main Consultation on the Code of Practice on Local Authority Accounting in the United Kingdom

| Aberdeenshire Council | Argyll and Bute Council | Barnsley Metropolitan Borough Council |
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| Bournemouth Borough Council | Bracknell Forest Council | Calderdale Metropolitan Borough Council |
| Chelmsford City Council | Coventry City Council | Conwy County Borough Council |
| Dartford Borough Council | Daventry District Council | Derbyshire County Council |
| Devon County Council | East Ayrshire Council | East Riding of Yorkshire Council |
| Eden District Council | Essex County Council | Glasgow City Council |
| Gloucestershire County Council Pension Fund | Guildford Borough Council | Gwynedd Council |
| Hampshire County Council | Hertfordshire County Council | Inverclyde Council |
| Kent County Council | Kettering Borough Council | Lancashire County Council |
| Leeds City Council | Leicester City Council | London Borough Camden |
| London Borough of Hackney | London Borough of Harrow | London Borough of Islington |
| London Borough of Tower Hamlets | Manchester City Council | Milton Keynes Council |
| Newcastle City Council | Newport City Council | Northamptonshire Pension Fund |
| North Ayrshire Council | North East Lincolnshire Council | North Lanarkshire Council |
| North Tyneside Council | Sandwell Metropolitan Borough Council | Sheffield City Council |
| Somerset County Council | South Lanarkshire Council | Stoke on Trent City Council |
| Stirling Council | Suffolk County Council | Surrey County Council |
| Torfaen County Borough Council | Wakefield MDC | Walsall Council |
| West Lindsey District Council | Compass Point Business Services on behalf of South Holland and East Lindsey District Councils | Police and Crime Commissioner for Humberside and Police and Crime Commissioner for South Yorkshire - Joint Response |
| National Police Chief Council sent by South Yorkshire Police | Audit Scotland | National Audit Office |
| Wales Audit Office | BDO LLP | Grant Thornton UK LLP |
| KPMG LLP | Mazars LLP | Arlingclose |
| Capita | Peter Worth Technical Accounting Solutions | 4 Confidential responses |

List of Respondents to the Telling the Story, Improving the Presentation of Local Authority Financial Statements Consultation

| Aberdeenshire Council | Argyll and Bute Council | Barnsley Metropolitan Borough Council |
|--|---|--|
| Bournemouth Borough Council | Bracknell Forest Council | Bradford Borough Council |
| Calderdale Metropolitan Borough Council | Chelmsford City Council | Conwy County Borough Council |
| Daventry District Council | Derbyshire County Council | Devon and Cornwall Police |
| Devon County Council | Dyfed Powys Police | Dyfed Powys CFO of the Police and Crime Commissioner |
| East Ayrshire Council | East Dunbartonshire Council | East Riding of Yorkshire Council |
| Essex County Council | Flintshire County Council | Glasgow City Council |
| Guildford Borough Council | Gwynedd Council | Hampshire County Council |
| Hertfordshire County Council | Inverclyde Council | Kent County Council |
| Kent Fire and Rescue Service | Kettering Borough Council | Leeds City Council |
| Leicester City Council | London Borough Camden | London Borough of Hackney |
| London Borough of Harrow | London Fire and Emergency Planning Authority | Manchester City Council |
| Melton Borough Council | Metropolitan Police | Milton Keynes Council |
| Newcastle Under Lyme Council | Newport City Council | North Ayrshire Council |
| North East Lincolnshire Council | North Hertfordshire Council | North Tyneside Council |
| Northumbria Police | Rochdale Borough Council | Sandwell Metropolitan Borough Council |
| Sheffield City Council | Solihull Metropolitan Borough Council | Somerset County Council |
| South Gloucestershire Council | South Lanarkshire Council | Stirling Council |
| Stoke on Trent City Council | Suffolk County Council | Surrey County Council |
| Swale Borough Council | Thames Valley Police | Torfaen County Borough Council |
| Wakefield MDC | Walsall Council | Wealden District Council |
| Welwyn and Hatfield Borough Council | West Midlands Police | Westminster City Council |

| Joint Response from Babergh and Mid Suffolk District Councils | Police and Crime Commissioner for Humberside and Police and Crime Commissioner for South Yorkshire - Joint Response | National Police Chief Council sent by South Yorkshire Police |
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| Police and Crime Commissioner Treasurers' Society | CIPFA, Directors of Finance Scotland Section | Society of District Treasurers' |
| ICAS | Audit Scotland | National Audit Office |
| Wales Audit Office | BDO LLP | Grant Thornton UK LLP |
| Mazars LLP | Arlingclose | Capita |
| Sandra Goscomb (personal response) | Kevin Dack Independent Consultant | Worth Technical Accounting Solutions Limited |
| 5 confidential respondents | | |