

Internal Audit Work to May 2024**Report by Chief Internal Auditor****Report for Decision****1 Recommendations**

The Audit Committee is asked to:

- a) Consider the Executive Summary of the final Internal Audit assurance report issued associated with the delivery of the approved Internal Audit Annual Plan 2023/24;
- b) Note the Internal Audit Consultancy and Other Work carried out in accordance with the approved Internal audit Charter; and
- c) Acknowledge the assurance provided on internal controls and governance arrangements in place for the areas covered by this Internal Audit work.

2 Purpose of Report/Executive Summary

The purpose of this report is to provide members of the Audit Committee with details of the recent work carried out by Internal Audit and the findings and recommended audit actions agreed by Management to improve internal controls and governance arrangements.

The Internal Audit Annual Plan 2023/24 was approved by the Audit Committee on 7 March 2023. Internal Audit has carried out work associated with the delivery of the plan to meet its objective of providing an opinion on the efficacy of the Council's risk management, internal control and governance.

An Executive Summary of the final Internal Audit assurance report issued, including audit objective, findings, good practice and recommendations (where appropriate), and the Chief Internal Auditor's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1.

The Internal Audit function conforms to the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017) including the production of this report to communicate the results of the reviews.

Date 4 June 2024**Report Contact:**

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3 Progress Report

- 3.1** The Internal Audit Annual Plan 2023/24 was approved by the Audit Committee on 7 March 2023. Internal Audit has completed the following work in the period from 29 February to 31 May 2024 associated with the delivery of the plan to meet its objective of providing an opinion on the efficacy of the Council’s risk management, internal control and governance.
- 3.2** The Internal Audit function conforms to the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017), including the production of this report to communicate the results.
- 3.3** Internal Audit issued final assurance reports on the following subject:
- Payroll (Appendix B)
 - Destination Hillend Water Pipe Delays (Appendix C)
 - Education Software (Appendix D)
- 3.4** An Executive Summary of the final Internal Audit assurance report issued, including audit objective, findings, good practice and recommendations (where appropriate), and the Chief Internal Auditor’s independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1.

The definitions for Internal Audit assurance categories are as follows:

Level	Definition
Comprehensive assurance	Sound risk, control, and governance systems are in place. These should be effective in mitigating risks to the achievement of objectives. Some improvements in a few, relatively minor, areas may be required.
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or misuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or misuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or misuse is unacceptable. Significant improvements are required.

Internal Audit Consultancy and Other Work

- 3.5** Internal Audit staff have been involved in the following for the Council to meet its aims and objectives, and its roles and responsibilities in accordance with the approved Internal Audit Charter and Strategy:
- a) In its critical friend role provided an independent view and challenge at various forums including: Capital Plan and Asset Management Board, Chief Officers Risk & Resilience Group, Integrity Group, Children Young People Partnerships Estate Programme Board and Information Management Group.
 - b) Learning and development during the research stage of new audit areas for all Internal Audit team members and through joining virtual audit forums (Computer Audit Sub-group) and meetings; and
 - c) Monitored publication of Audit Scotland reports.

Recommendations

- 3.6** Recommendations in reports are suggested changes to existing procedures or processes to improve the controls or to introduce controls where none exist. The grading of each recommendation reflects the risk assessment of non-implementation, being the product of the likelihood of the risk materialising and its impact:

High: Significant weaknesses in existing controls, leaving the Council or Service open to error, fraud, financial loss or reputational damage, where the risk is sufficiently high to require immediate action within one month of formally raising the issue. Added to the relevant Risk Register and included in the relevant Assurance Statement.
Medium: Substantial weaknesses in existing controls, leaving the Council or Service open to medium risk of error, fraud, financial loss or reputational damage requiring reasonably urgent action within three months of formally raising the issue.
Low: Moderate weaknesses in existing controls, leaving the Council or Service open to low risk of error, fraud, financial loss or reputational damage requiring action within six months of formally raising the issue to improve efficiency, effectiveness and economy of operations or which otherwise require to be brought to attention of senior management.
Outwith the report, Internal Audit informs operational managers about other matters as part of continuous improvement.

3.7 The table below summarises the number of Internal Audit recommendations made during 2023/24:

Recs Rating	2023/24 Number of Recs
High	0
Medium	9
Low	13
Sub-total reported this period	22
Previously reported	51
Total	73
Recommendations agreed with action plan	73
Not agreed; risk accepted	0
Total	73

4 Report Implications (Resource, Digital, Risk and Equalities)

4.1 Resource

Resource implications of implementing Internal Audit recommendations are considered as part of the audit process to ensure these are reasonable and proportionate to the risks.

4.2 Digital

There are no digital implications arising from this report.

4.3 Risk

The PSIAS require Internal Audit to evaluate the effectiveness of the Council's Risk Management arrangements and contribute to improvements in the process. At the start of each audit engagement, to capture potential areas of risk and uncertainty more fully, key stakeholders have been consulted and risk registers have been considered. During each audit engagement the management of risk has been tested.

It is anticipated that improvements in the management and mitigation of risks will arise as a direct result of Management implementing the Internal Audit recommendations made. If audit recommendations are not implemented, there is a greater risk of financial loss and/or reduced operational efficiency and effectiveness, and Management may not be able to demonstrate improvement in internal control and governance arrangements, and effective management of risks.

4.4 Ensuring Equalities

This report does not relate to a new or revised policy, service or budget change, which affects people (the public or staff), so an Integrated Impact Assessment (IIA) is not an applicable consideration.

The Internal Audit work is carried out in accordance with the appropriate legislation and professional standards. The latter includes compliance by those within the Internal Audit function with the Code of Ethics set out in the PSIAS which is appropriate for the profession of Internal Audit founded as it is on trust placed in its independent and objective assurance about risk management, internal control and governance.

4.5 Additional Report Implications (See Appendix A)

APPENDIX A – Additional Report Implications

A.1 Key Priorities within the Single Midlothian Plan

Although this report does not relate directly to the key priorities within the Single Midlothian Plan to which Midlothian Council and its Community Planning Partners have made a commitment (Reducing the gap in economic circumstances; Reducing the gap in learning outcomes; Reducing the gap in health outcomes; and Reducing the impact of climate change), good governance is important to enable Midlothian Council to deliver its key priorities in support of achieving the Council's objectives.

A.2 Key Drivers for Change

Key drivers addressed in this report:

- Holistic Working
- Hub and Spoke
- Modern
- Sustainable
- Transformational
- Preventative
- Asset-based
- Continuous Improvement
- One size fits one
- None of the above

Midlothian Council is committed to creating a great place to grow supported by the 9 drivers for change. Implementing the 9 drivers for change in practice is applicable to the Council's Internal Audit service provision to assist the Council in achieving its objectives.

A.3 Key Delivery Streams

Key delivery streams addressed in this report:

- One Council Working with you, for you
- Preventative and Sustainable
- Efficient and Modern
- Innovative and Ambitious

A.4 Delivering Best Value

The definition of Internal Auditing within the Public Sector Internal Audit Standards (PSIAS) is "Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

Implementation by Management of the actions associated with Internal Audit recommendations, that are designed to improve internal control and governance arrangements and management of risks, underpins the Council's own continuous improvement arrangements to enhance its effectiveness, thus supporting the delivery of the Council's best value duties.

A.5 Involving Communities and Other Stakeholders

The Chief Internal Auditor is accountable to the Audit Committee which, in fulfilling its governance role, acts as a bridge between the Council and other stakeholders.

This report has been presented to the Corporate Management Team to outline the key messages of assurance and areas of improvement. Senior Management relevant to the areas audited have agreed the final Internal Audit assurance reports as set out in the relevant Executive Summary within Appendix 1.

A.6 Impact on Performance and Outcomes

The Findings and Recommendations from Internal Audit work during the year are designed to assist the Council in improving its performance and outcomes.

A.7 Adopting a Preventative Approach

Internal Audit assurance work includes assessments on when a preventative approach can be adopted.

A.8 Supporting Sustainable Development

This report does not relate directly to supporting sustainable development. Good governance is important to enable Midlothian Council to achieve its objectives.

Appendix B Internal Audit Report Payroll

Report	Summary of key findings and recommendations	Recommendations			Status												
		H	M	L													
<p>Subject: Payroll</p> <p>Category: Assurance – Cyclical</p> <p>Date issued: 29 February 2024 Draft 08 April 2024 Final</p> <p>Level of Assurance: Substantial for: complying with relevant legislation and paying staff correctly, on time, and only to those in authorised posts. Limited for: the timely submission of paperwork for leavers and contractual changes resulting in overpayments, the authorisation of forms by managers, and the retention of system records.</p>	<p>The purpose of the audit was to review the processes in place to ensure complete, accurate and timely payment of Council staff (including Teachers' payroll) in accordance with the contractual terms and conditions of the employees.</p> <p>The Council operates two main monthly payrolls: the Local Government payroll (661) and the Teachers' payroll (671) and there is a separate payroll for election workers. The Council uses Midland's iTrent HR & Payroll system and payments are processed via BACS. Documents are scanned into the Council's Document Management system - CS16. Upgrades and backups of the iTrent HR & Payroll system and CS16 system are carried out on a regular basis. The iTrent HR & Payroll system was migrated to a new hosted service in January 2024. System management and software updates are undertaken by the Business Applications team. The table below details the value and number of net payments made in January 2024:</p> <table border="1"> <thead> <tr> <th>Payroll</th> <th>Value of Payments (£)</th> <th>Number of Payments to Employees</th> </tr> </thead> <tbody> <tr> <td>671 (Teachers)</td> <td>£3,339,924</td> <td>1,335</td> </tr> <tr> <td>661 (Local Government)</td> <td>£6,039,366</td> <td>3,908</td> </tr> <tr> <td>Total</td> <td>£9,379,290</td> <td>5,243</td> </tr> </tbody> </table> <p>Following on from HMRC legislative changes under IR35 for Off Payroll Workers, there is now a requirement to register all workers in the iTrent HR & Payroll system. In February 2023, HMRC requested a review of Off Payroll Worker status for Midlothian Council and this identified significant inaccuracies with the information held and existing processes not being followed. An internal review of the process, workflow and information submitted was undertaken and a report was presented to CMT in February 2024 highlighting the issues and a proposal to introduce a range of controls to ensure that processes are followed, and a robust audit trail is in place.</p>	Payroll	Value of Payments (£)	Number of Payments to Employees	671 (Teachers)	£3,339,924	1,335	661 (Local Government)	£6,039,366	3,908	Total	£9,379,290	5,243	0	2	6	Management have accepted the factual accuracy of the report and its findings and have agreed to implement the recommendations.
Payroll	Value of Payments (£)	Number of Payments to Employees															
671 (Teachers)	£3,339,924	1,335															
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Total	£9,379,290	5,243															

In October 2023, the Chief Officer Corporate Solutions reported to CMT that there was a significant overpayments issue within the organisation (over 500 employees amounting to circa £457k) with only around 50% subject to a live recovery process or repayment arrangement. 75% of overpayments were a result of managers failing to submit relevant forms in time. An interim process was established to recover the overpayments, an Overpayments and Underpayments Policy has been drafted and managers are being reminded of their responsibilities for staff management. A communications plan is being developed to promote this including highlighting that it is the employee's responsibility to act in good faith when they identify an overpayment and report it immediately; and managers responsibility to monitor employee budgets. As at March 2024, overpayments had reduced to £154k and the majority of these have an active repayment plan.

Internal Audit made the following recommendations:

- The pre-employment checks undertaken should be centralised so that there is a clear audit trail of the checks undertaken. For new starts, Employment and Reward should check with relevant services if there is an updated SSSC registration in place within 6 months of the start date; and remind services that these should be forwarded to Employment and Reward. (Medium)
- The Dispositions searches on CS16 for Employee information and Payroll records should be implemented. (Medium)
- The Council's Code of Conduct should be updated to state that employees should work with integrity and should not withhold any payments that are overdue to the Council (eg rent, council tax, or salary overpayment). (Low)
- Payroll Officers should be reminded to check that the officer who is authorising amendments, recruitment or leavers is on the Authorised Signatory system. (Low)
- Managers should be reminded to send self-certification forms when reporting sickness. (Low)
- Procedures / guidance should be documented detailing the purpose of the audit check and payroll scheduling reports. An audit trail detailing who has checked the audit report and what action was undertaken should be retained. The Working Time Directive report should be checked on a timely basis. All checks on the payroll processing schedule should be signed off and if a check has not been undertaken this should be recorded with an explanation. The Net Pay Difference report limit of £400 should be reviewed and the reasoning for setting the limit should be documented. (Low)
- The Employment and Reward and HR service risk registers require to be reviewed and updated. (Low)

	<ul style="list-style-type: none">• Management should ensure that a declaration form is completed on an annual basis by all employees who have access to change salary details on the iTrent HR & Payroll system. (Low).				
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Appendix C Destination Hillend Water Pipe Delays

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Subject: Destination Hillend Water Pipe Delays</p> <p>Category: Consultancy</p> <p>Date issued: 8 April 2024 Draft 27 May 2024 Final</p> <p>Level of Assurance: As is standard practice for consultancy reviews, no assurance rating has been given to this report.</p>	<p>The Destination Hillend project includes upgraded ski facilities, entrance/reception area and toilet facilities; increased car parking capacity, access road and public road junction with pedestrian cross which improves public safety and supports green travel; new soft play area, climbing walls and enhanced and flexibly configured children's party rooms; new zip-line and alpine coaster attractions, new and expanded food provision, retail unit for outdoor activity focused retail, and glamping.</p> <p>The project is being progressed in 5 separate elements: Contract 1 – Access Road, Junction, Infrastructure and Car Park; Contract 2 – Alpine Coaster Installation; Contract 3 – Zip Wire Installation; Contract 4 – Main Building; and Contract 5 – Glamping. The delays relate to Contract 1, which in turn has delayed all other aspects of the project. However, at May Council this year, it was decided not to proceed with the New Building Contract and to progress with a revised replacement, with a reduced footprint and a focus on facilities essential to the wider business. This will delay the start of construction of the replacement building into at least Q4 of 2025. An updated business case will be presented to Council when the revision is complete.</p> <p>The design solution for the water pipe has been approved by Scottish Water along with other associated safety approvals and the contractors are on site progressing the works. The final connection was anticipated to take place at the end of May however there have been further delays due to a request from Scottish Water to install a fire hydrant before the connection takes place thus pushing the date of the final connection into June. The project critical path documents and deadlines have been updated appropriately following the project delays using the best available information at the time, and project costs are being reported to the Project Board. However, there is a need to improve cost reporting information to the Project Board to include more detail on current costs and the impact of change requests. There has been some slippage since the January 2024 board meeting, but management are still anticipating a 'soft opening' of the coaster in mid-July and an official opening two to three weeks after this.</p>	0	2	3	Management have accepted the factual accuracy of the report and its findings and agreed to implement the recommendations.

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
	<p>Appropriate processes are in place for reporting issues from the Hillend Project Board to the Regeneration and Development Board, to the Capital Plan and Asset Management Board, and subsequently to Council via quarterly monitoring reports and the Medium-Term Financial Strategy updates. Risk management processes supporting the project are in place, but it was noted that some wider project risks were not included in the project risk register.</p> <p>As Destination Hillend risks are not documented in the Ideagen Risk Management system, they are not included in the Council's quarterly performance reporting. However, it was advised that a request has been made to the Risk and Resilience Group to include Hillend on the Strategic Risk Register as a Strategic Opportunity. As was noted in the recent audit of Risk Management, there is no risk register on the Ideagen system for the Development Service and risks in relation to Hillend have not been logged on the Sport and Leisure Service risk register.</p> <p>It was noted that only 1 year of planned preventative maintenance was included in the contract for the Alpine Coaster, the guarantee period for the steel used in the coaster was not known, and at the time of reporting, arrangements for the future maintenance of the coaster had not yet been negotiated.</p> <p>In relation to the changes in the external market environment and project since the last business case review the following was noted:</p> <ul style="list-style-type: none"> • It was reported that the previous zipwire specialists advised it was likely that only 2 zipwires would be possible for Hillend rather than the 4 planned in the original business case due to the topography of the land which would result in less income to the Council. The current zipwire specialists are yet to advise on the number of lines technically possible on the preferred route and once this is known, the impact on projected income will need to be taken into account as part of the updated business case. • The chairlift has not been operational since Summer 2023 and the repair of the asset is not part of the Hillend project; the chairlift would improve the experience of customers using the planned zipline. The March 2024 Project Board monthly report stated that utilisation of the zip line relies on the chairlift being in operation, but management have advised other options such as the use of a tow line or magic carpet / moving walkway could be considered or refurbishment of the chairlift to avoid the cost of full replacement. 				

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
	<ul style="list-style-type: none"> Assumptions for the potential usage of the assets were seen to be reasonable providing the facility is adequately marketed to reposition Hillend as a multi-activity sports centre followed by sufficient customer uptake. The borrowing rate used in the business case model is still appropriate based on Midlothian's borrowing position and the Bank of England's February and May 2024 Monetary Policy Reports. Based on guidance from the 'Intergenerational wealth transfers and social discounting: Supplementary Green Book Guidance' the discount rate applied to the project should have been reduced from 3.5% to 3% after 30 years which would have resulted in a slightly more favourable NPV and discounted payback period. Prices for activities set out in the business case are still reasonable based on review of competitors. From review of sensitivity analysis supporting the business case, a 30% reduction in all income would result in the project still having a positive NPV and a discounted payback period within 41 years which is within the life of new assets. <p>As is standard practice for consultancy reviews, no assurance rating has been given to this report. Internal Audit made the following recommendations:</p> <ul style="list-style-type: none"> Management should arrange an appropriate maintenance contract for the Alpine Coaster. The details should be clarified with the contractor in relation to any guarantees and warranties for the construction of the Alpine Coaster and the updated business plan adjusted as required to take these costs into account. (Medium) The observations made by Internal Audit in relation to changes to the external market environment and project (e.g. the Zipline, Chairlift, NPV and usage) should be reviewed by the project board and taken into account as part of the updated business case. (Medium) Appropriate cost reporting to the board showing the full impact of change requests should be implemented for the Destination Hillend project. (Low) The project risk register should be updated with the risks identified in this review and consideration should be given to any further risks that should be recorded. (Low) Risk registers within the Council's risk management system for Sport and Leisure and Development should be updated to take into account the 				

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
	Destination Hillend project. Hillend should be added as a Strategic Opportunity on the Council's Strategic Risk Register. (Low)				

Appendix D Education Software

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Subject: Education Software</p> <p>Category: Assurance – Risk-based</p> <p>Date issued: 17 May 2024 Draft 13 June 2024 Final</p> <p>Level of Assurance: Substantial for policies, procedures and guidance for equipment provided as part of the Equipped for Learning project, user access controls and monitoring arrangements, and licence management for apps deployed to Google Chromebook, iPad and Mac devices. Limited for the assessment of educational software for data protection implications; educational benefit and best value; and the management of educational software</p>	<p>Midlothian's Equipped for Learning project provided every child with a digital device from P1 to S6. Education adopted the Google workspace platform which gives pupils the ability to take greater control of their learning, access their learning materials on their device at any time, and become proficient in a widely used digital platform. iPads are mainly used by Primary 1 and 2 pupils and Chromebooks are allocated to pupils from Primary 3 onwards. At the time of the review 4,319 iPads and 13,573 Chromebooks had been allocated to Education.</p> <p>Software used by Education can be purchased by: Digital Services as part of a central Digital Services project; as part of the Equipped for Learning Project; from Digital Inclusion and Learning budgets in coordination with Digital Services; or by schools using their Devolved School Management allocations and installed by Digital Services. Some software may have data protection implications, so a formal assessment of the information security risks may need to be carried out via a Data Protection Impact Assessment (DPIA).</p> <p>There is a wide range of educational software deployed in Midlothian to support learning for pupils, including the Google for Education suite of digital tools and Microsoft Office applications.</p> <p>Internal Audit considers that the level of assurance is substantial for the policies, procedures and guidance provided as part of the Equipped for Learning project; for user access controls and monitoring processes for devices; and software licence management for apps deployed to Google Chromebook, iPad and Mac devices. Assurance is limited for the assessment of educational software for data protection implications; educational benefit and best value; and the management of educational software deployed on Windows devices including guidance and licence management. Limited guidance has been provided for Windows and web-based applications used by schools; DPIAs have not always been completed where required or been fully completed; and there is limited follow-up of agreed actions.</p>	0	5	4	Management have accepted the factual accuracy of the report and its findings and agreed to implement the recommendations.

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>deployed on Windows devices including guidance and licence management.</p>	<p>Some recent purchases of applications have not followed the Council's Procurement process; Mac, iPad and Chromebook devices need to be updated with greater frequency; the Google passwords assigned to pupils and numerical password settings for staff iPads are weak; software on Education Windows had not always been updated to the most recent version, in many cases was old and potentially no longer supported by the supplier and may have security risks in some limited circumstances by its continued use; and there is no licence management system in place for software deployed to Windows devices. Internal Audit made the following recommendations:</p> <ul style="list-style-type: none"> • Purchases in excess of £5,000 for goods and services should follow the Council's approved procurement processes and submit relevant details of planned purchases to the Procurement team prior to purchase. This should include consideration of alternative quotes or a Non-Competitive Action form where required. Management should evidence competitors were considered when purchasing new education software. (Medium) • Mac, iPad and Chromebook devices should be updated with greater frequency. Processes should be developed to identify if devices are not being used and if they could be redeployed elsewhere. This should include implementing a process to identify, recall and update devices that have not been connected within an agreed timeframe. (Medium) • Pupil passwords should be strengthened and methods to implement password reset investigated. Passwords for staff iPads should be strengthened and it should be determined if Mac hard drives should have encryption applied. Appropriate consultation should be carried out with Education staff for any proposed changes. (Medium) • A review should be undertaken of all Education software deployed on Windows devices and web-based apps to establish if the software is still used, if they are meeting the relevant educational needs of students, if there is any overlap/duplication between what is purchased by the school and provided by Digital Inclusion and Learning, and to either remove or update the software as required to minimise the security risks of using unsupported or out-of-date applications. (Medium) • Management should carry out a cost / benefit analysis of implementing a Software Asset Management solution to log the relevant licence details of all deployed software. (Medium) 				

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
	<ul style="list-style-type: none"> • Guidance distributed to schools should include key Windows and web-based applications used by schools if they are useful and still being used. Appropriate support and monitoring arrangements should be developed as required for Windows and web-based applications. Guidance should be provided for schools requiring new Windows software installed by Digital Services. (Low) • Guidance for Data Protection Impact Assessments should specify the level of authorisation required and the requirement for a segregation of duty when authorising. It should specify that final versions of DPIAs should always be submitted to the DPO, the timescales for review and update and the requirement to report to the ICO if the risk cannot be managed. A process should be developed to follow-up DPIA actions and there should be only 1 type of DPIA template. (Low) • Data Protection Impact Assessments identified as not being fully complete or with actions outstanding should be completed and any further actions identified appropriately progressed. DPIAs should be completed for web-based apps identified as being used by schools, if required. Appropriate monitoring and governance arrangements should be established for Education software purchases to ensure the need for a DPIA is promptly identified going forward. (Low) • Financial Services should periodically provide Digital Inclusion and Learning with a summary of software licence and information technology spend from schools to allow the total licensing cost for Education to be collated. (Low) 				