

# Internal Audit Review – V4

## 1. Introduction

At the request of the Chief Executive, Internal Audit carried out a review of the use of consultants at Cambridgeshire County Council. The outcomes of that review are set out in a separate Internal Audit report.

As part of the review, Internal Audit was requested to review the procurement arrangements relating to the appointment of a specific consultancy agency, V4. The findings relating to these consultants are incorporated in the main audit report, but are also set out here in greater detail.

The external auditor subsequently advised that a complaint had also been raised regarding this issue and consequently this briefing note has been produced to give detail of the V4 procurement and contract.

## 2. Background

V4 Services commenced work at the Council from the week beginning the 14<sup>th</sup> December 2015 (REF 1-1). At the time, the Council was considering ways to reorganise key back-office functions to provide greater corporate capacity for transformation; at the time, resource for key functions such as project management and business intelligence was split across separate Council directorates rather than led from the corporate centre. V4 Services Ltd was initially brought in for a piece of work on the Council's Corporate Capacity Review and looking at the effectiveness of SMT.

The earliest contract with V4 Services outlines the following specified scope of work:

“Building capacity and capability within the organisation through the Corporate Capacity Review to ensure that the Council have the capacity and capability at the heart of the organisation to drive through further transformation in a strategic and cross cutting way.”

“Focusing on the delivery of short and medium terms savings particularly in areas such as contracts and commissioning and ICT.”

“Establishing design principles and direction of travel as agreed and approved by the designated Board of the Council.” (REF 1-4, page 15)

Total expenditure with V4 Services from 14<sup>th</sup> December 2015 to 31<sup>st</sup> March 2018 is shown at Table 1, below:

TABLE 1: Expenditure with V4 Services to 31<sup>st</sup> March 2018:

Time Period	Procurement Route	Company Paid	Value of Exemption	Total Expenditure
14/12/2015 - 31/3/2016	First Exemption	V4 Services Ltd	£50,000.00	£48,851.62
01/04/2016 - 30/06/2016	Second Exemption	V4 Services Ltd	£68,900.00	£142,423.89
01/07/2016 - 31/07/2016	No Exemption	V4 Services Ltd	£0.00	£92,856.82
01/08/2016 - 1/04/2017	De Poel Contract <sup>1</sup>	V4 Services Ltd	N/A	£152,755.63
		De Poel	N/A	£370,830.65
1/04/2017 - 31/03/2018	ESPO Framework	V4 Services Ltd	N/A	£252,573.98
		De Poel	N/A	£41,081.29
				<b>£1,101,373</b>

### 3. Procurement

#### 3.1 Constitution:

Under the Council's Constitution, Member involvement is required for 'key decisions'. These are defined as a decision which:

"Results in the Council incurring expenditure or making savings, in a single transaction or a related series of transactions, in excess of £500,000 and/or is significant in terms of its effect on the community living or working in an area of Cambridgeshire." (REF 2-4, section 12.03)

The initial procurement of V4 did not exceed the key decision threshold, and therefore the Council's Constitution was not applicable.

#### 3.2 Contract Procedure Rules:

The two corporate policies which are relevant to this procurement are: the Council's Contract Procedure Rules; and the Consultancy Policy, which forms an additional part of the Contract Procedure Rules.

The Council's Consultancy Policy requires an Approval Form for the Use of External Consultants and Interims to be completed and submitted to Procurement for all consultancy placements, except where a Recruitment Freeze Exemption Request has already been approved (REF 1-6, page 6). This involves sign-off by the Chief Officer after consultation with the appropriate Committee Chair (REF 1-6, page 18).

No approval form was completed for the appointment of V4 Services, although the approval of the Chief Officer was obtained via the exemption process. The Procurement

<sup>1</sup> N.B. the start date of this contract is unknown. 1<sup>st</sup> August 2016 represents the earliest possible start date as responses to the tender were received on 28<sup>th</sup> July, but it is not likely to contract was in place until later in the month.

team did not prompt the officer applying for an exemption to complete the Approval Form as per the Consultancy Policy.

The Council's Contract Procedure Rules state:

"12.1 For the procurement of a Consultant the relevant Chief Officer must follow the Council's process (available on the Central Procurement Team's pages of the intranet) justifying the requirement and must achieve approval according to that process prior to any procurement activity commencing."

"12.4 The Chief Officer must comply with the Council's policy on Consultancy available on the Council's intranet." (REF 1-2, page 12)

The Council's Consultancy Policy and therefore Contract Procedure Rules were not fully complied with.

A recent Internal Audit review of the Consultancy Policy identified that there is not wide awareness of this policy throughout the organisation, and this policy is not widely complied with. Therefore the non-compliance with the Consultancy Policy in this instance was not unique.

Under Contract Procedure Rules, officers were permitted to apply for exemptions to the normal procurement processes. The Rules stated that exemptions:

"...must be obtained in advance of the Officer commencing procurement and in accordance with the following procedure and will only be granted in exceptional circumstances". (REF 1-2, page 5)

Under Contract Procedure Rules the following requirements applied to contracts from £25,000 to £100,000:

"4.4 Where the Total Value is from £25,000 up to £100,000  
Exemptions for proposed Contracts with a Total Value of £25,000 and not exceeding £100,000 must be recorded using the Exemption Request Form located in the central procurement team pages of the intranet. The Officer must secure approval from the Chief Officer and then send to the Central Procurement Team for approval by the Head of the Central Procurement Team. Approval must be obtained by the Officer prior to any procurement activity commencing. The Exemption Request Form will be returned to the relevant department for retention with the Contract records, with a copy retained by the Central Procurement Team." (REF 1-2, page 5)

An officer in the Customer Services and Transformation Directorate sought an exemption from Contract Procedure Rules for the appointment of V4. The exemption was estimated at a total value of £50,000, for work taking place from the week beginning 14<sup>th</sup> December 2015 for 16 weeks (i.e. to the 1<sup>st</sup> April 2016). The exemption was sought "based on the urgent nature of the work required". The exemption was approved by the Head of Procurement who stated that he had reviewed the exemption with the Director of Customer Services and Transformation who would have acted as the Chief Officer for the transaction. (REF 1-1).

The exemption form itself does not include detail of when the exemption was applied for or awarded. On the second exemption applied for, the date of award of the first exemption is stated as 18<sup>th</sup> December 2015 (REF 2-1). This was within the week beginning 14<sup>th</sup> December 2015, when the consultants were due to have started on site. It is not clear whether the consultants had started work prior to the exemption being awarded.

Subject to the above, the exempted procurement complied with the Contract Procedure Rules in material respects.

### **3.3 Compliance with awarded exemption:**

In the period covered by this exemption request, costs of £48,851.62 (exclusive of VAT) were incurred with V4 Services (REF 1-3).

The approved exemption was therefore complied with.

### **3.4 Contract Management:**

The contract between Cambridgeshire County Council and V4 Services has a commencement date of the 14<sup>th</sup> December 2015 and an end date of 1<sup>st</sup> April 2016 (REF 1-4). LGSS Law Limited were engaged to advise. The contract is not dated and has not been signed by V4 Services.

The contract was not recorded on the Council's Contracts Register as required by Contract Procedure Rules (REF 1-2, page 24, section 13.2) and the Consultancy Policy (REF 1-6, page 8).

The contract states:

"4.1 The Council shall pay the Company a fee of £50,000 for the Services payable in four equal instalments of £12,500 each exclusive of VAT". (REF 1-4, page 6)

A schedule of services and payment dates was included in the contract. This gave a general specification of a scope of work to be undertaken to support the Council to deliver the Transformation Agenda including:

"Building capacity and capability within the organisation through the Corporate Capacity Review to ensure that the Council have the capacity and capability at the heart of the organisation to drive through further transformation in a strategic and cross cutting way."

"Focusing on the delivery of short and medium terms savings particularly in areas such as contracts and commissioning and ICT."

"Establishing design principles and direction of travel as agreed and approved by the designated Board of the Council." (REF 1-4, page 15)

The contract does not specify sufficiently measurable outcomes for delivery as required under the Consultancy Policy (REF 1-6, page 7). No documented performance measures were evident for the delivery stage, as required under the Consultancy Policy (REF 1-6, page 7). The contract does not specify any specific resource inputs.

A reporting procedure was specified in the contract, to consist of weekly 'Steering Group' meetings between the Council and the company with reporting on work undertaken and proposed (REF 1-4, page 15). It is understood that these meetings were held as required by the contract and Consultancy Policy.

## **4 Contract Extension**

### **4.1 Contract Procedure Rules:**

A second form was submitted and approved by the Chief Officer requesting exemption from Contract Procedure Rules for the procurement of V4 Services for the period 1<sup>st</sup> April 2016 to 30<sup>th</sup> June 2016 (REF 2-1). The Head of Procurement approved the exemption on the 15<sup>th</sup> April 2016 (REF 2-2).

The estimated total value of the exemption was £68,900. The total value including any previous exemptions is recorded as £118,900. (REF 2-1)

In relation to repeat exemptions, the Council's Contract Procedure Rules state:

#### **"4.8 Repeat Exemptions**

In instances where a repeat exemption is requested, then the Total Value of the requested exemption will be added to previous exemptions and the appropriate rule/regulation relating to the Total Value will apply." (REF 1-2, page 6).

Given this requirement, as the total value of invoices received under the repeat exemption had reached £118,900, the following requirement of the Contract Procedure Rules applied:

#### **"4.5 Where the Total Value is £100,000 up to the current EU Threshold.**

Exemptions sought that are equal to or over £100,000 and not exceeding the EU Threshold for goods and services must be recorded using the Exemption Request Form located in the central procurement team pages of the intranet. The Officer must secure approval from the Chief Officer, the Monitoring Officer and the Section 151 Officer and then send the approved form to the Central Procurement Team. Approval must be obtained by all parties prior to any procurement activity commencing. The Exemption Request Form will be returned to the relevant department for retention with the Contract records, with a copy retained by the Central Procurement Team." (REF 1-2, page 5)

The audit trail does not evidence approval by the Monitoring Officer and Section 151 Officer as required. Discussions with the Section 151 officer indicate that he was aware and supportive of this exemption. Internal Audit was not able to obtain a response from the

former Monitoring Officer regarding his approval, but there is evidence this was sought (REF 2-2).

The exemption form states that an exemption is being requested on the grounds of “proprietary goods or services (required to complement existing goods or services)” as V4 Services carried out a scoping and recommendation piece of work and further support was required to implement the recommendations (REF 2-1).

The Council’s Contract Procedure Rules state:

“12.5 A Consultant appointed to advise on the procurement or design of the project, or to advise on an evaluation or similar exercise must not be permitted to bid for any subsequent stage of the work or project. Any enhancement or changes to the original appointment on advising on a project must undergo a further justification as per rule/ regulation 12.1 of this section.”

“12.1 For the procurement of a Consultant the relevant Chief Officer must follow the Council’s process (available on the Central Procurement Team’s pages of the intranet) justifying the requirement and must achieve approval according to that process prior to any procurement activity commencing.” (REF 1-2, page 12)

#### **4.2 Contract:**

A signed second contract with V4 Services dated 1<sup>st</sup> April 2016 commenced on 1<sup>st</sup> April 2016 and had a termination date of 30<sup>th</sup> June 2016 (REF 2-3, page 3 and page 17 for signatures) in line with the period of the approved exemption request. The fee was specified as £5,300 per week exclusive of VAT (REF 2-3, page 6). The period of the contract covered 13 weeks meaning that the expected cost was £68,900, the value of the exemption which was applied for.

In the period covered by this exemption request, costs of £142,423.89 (exclusive of VAT) were incurred with V4 Services (REF 1-3). This exceeded the £68,900 value of the exemption and contract by £73,523.89.

In relation to the need for contract variations to be formally recorded, the Council’s Contract Procedure Rules state:

“20.1 A variation to a Contract may involve (i) a change to the specification, (ii) a one-off item of work or particular service, or (iii) material change in terms affecting the Contract. If an Officer wishes to vary a Contract, the Central Legal Team must be consulted and the changes if permitted will normally be made using a Deed of Variation or Variation Order, which will be contractually binding on both parties.

20.2 The Officer must always consider whether the Total Value is such that the Contract should be re-Tendered. The Officer should seek advice from the Central Procurement Team.” (REF 1-2, page 26)

Key officers have indicated that additional work was commissioned from V4 beyond the scope initially identified in the contract. At this point a variation to the contract was not carried out, and a tender process was not undertaken.

#### **4.5 Specification and Monitoring:**

The second contract states that the services to be provided consist of:

“Supporting the Council to deliver their transformation agenda by:

- Supporting the implementation of the Corporate Capacity Review
- Supporting the transformation/SMT work
- Providing strategic input around the Transformation work which covers the following areas [...]” (REF 2-3, page 15).

The contract does not specify sufficiently measurable outcomes for delivery as required under the Consultancy Policy (REF 1-6, page 7). No documented performance measures were evident for the delivery stage, as required under the Consultancy Policy (REF 1-6, page 7). The contract does not specify any specific resource inputs.

A reporting procedure was specified in the contract, to consist of weekly ‘Steering Group’ meetings between the Council and the company with reporting on work undertaken and proposed (REF 1-4, page 15). It is understood that these meetings were held as required by the contract and Consultancy Policy.

## **5. Further Extension**

### **5.1 Contract Procedure Rules:**

The second exemption expired on the 30<sup>th</sup> June 2016 (REF 2-3). At this point, no further requests for exemption from Contract Procedure Rules were made. The second contract in place with V4 Services had expired. No tender process had taken place in relation to the consultancy work.

A tender was issued for a Managed Service Provider for Consultancy Services during July 2016. Internal Audit have not been provided with a copy of the contract to show the date it commenced, but the tender evaluation did not begin until the 28<sup>th</sup> July 2016 (REF 3-1) and therefore the contract would not have commenced until August 2016.

Expenditure with V4 Services continued and a further £92,856.82 was invoiced between the 30<sup>th</sup> June and 31<sup>st</sup> July 2016 (REF 1-3).

## 5.2 EU Procurement Regulations:

Under the Public Contracts Regulations, procurements over a certain threshold (depending on the type of goods or services) require an EU-compliant procurement process to be undertaken. From January 2016, the threshold for public contracts for 'Supply, Services and Design' in local government was £164,176 (REF 3-2). This was a reduction from the previous year requirement.

In total by the end of July 2016, the Council had been invoiced for £284,132.33 by V4 Services and had made payments of £181,941.75 (REF 1-3). The Council had therefore breached EU Procurement Regulations by not conducting an EU-compliant procurement process for this work.

## 6. Contract with De Poel

### 6.1 Contract Procedure Rules:

A procurement process was undertaken to appoint a Managed Service Provider to provide consultancy services under a corporate contract with Cambridgeshire County Council. A mini-competition was held under the Yorkshire Purchasing Organisation framework contract, Lot 5. (REF 3-3).

The specification of Lot 5, Flexible HR Solutions, states that "to ensure contract award to the most economically advantageous tender it is imperative that this lot is procured via further competition only" i.e. direct award is not possible under this framework (REF 4-1, page 4).

The mini-competition only returned one bidder, De Poel (REF 3-1).

The Council's Contract Procedure Rules state that for goods, services and works from £100,000 up to the EU Threshold (and over), the procurement process requirement is to:

"Obtain at least 3 tenders using formal tender process". (REF 1-2, page 35)

No total value was estimated as part of the specification for the Managed Service Provider (REF 3-3). Given the level of expenditure with V4 Services to the point that the contract was tendered, it would have been clear that the value of the contract was likely to exceed the EU threshold. To award the contract without obtaining three tenders should therefore have required a further exemption to Contract Procedure Rules. No such exemption was applied for.

The bid by De Poel and Nepro (NEPRO is part of the "One Route" De Poel led consortium) includes the statement that:

"NEPRO understands a particular CCC requirement to use V4 Services Ltd for a number of immediate requirements. V4 Services is already an accredited NEPRO supplier and can therefore be accessed immediately without the need for a further competition." (REF 3-3, Method Statement 1)



Information regarding V4 Services Ltd had not been included in the tender documents provided by Cambridgeshire County Council.

In September 2016, the newly appointed Head of Transformation highlighted that Nepro had two directors in common with V4 and confirmed that the owner of V4 had signposted De Poel / Nepro as a possible provider.

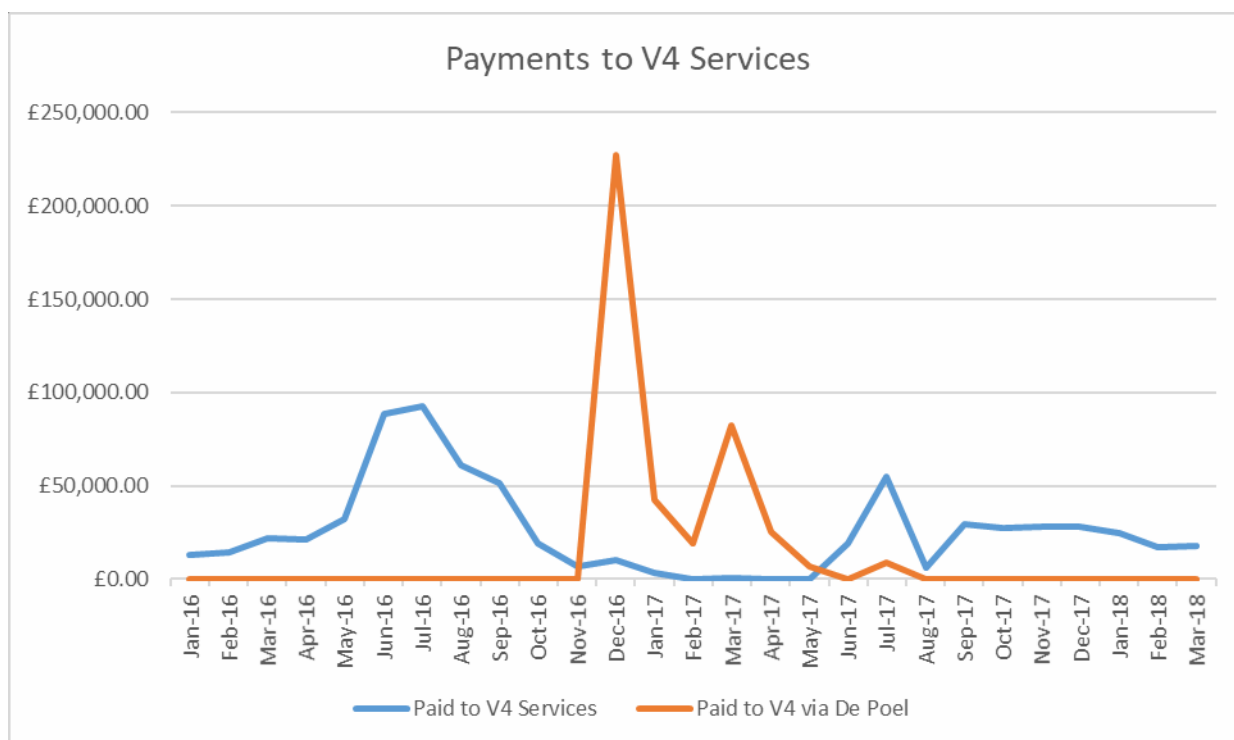
## 6.2 Contract with De Poel:

A copy of the contract with De Poel has not been supplied. It is not known when the contract commenced although this is presumed to have been in August or September 2016.

The first payment to De Poel for work carried out by V4 Services Ltd was made in December 2016. Between December 2016 and July 2017, when the last payment was made to De Poel, Cambridgeshire County Council paid De Poel a total of £411,911.94 for work carried out by V4 Services (REF 1-3).

Payments also continued to be made direct to V4 Services Ltd during this time period. Although monthly payments reduced from October 2016, V4 Services Ltd received direct payments in August, September, October, November and December 2016, and January and March 2017 (REF 5.1 for payments direct to V4 Services and 5.2 for payments to V4 Services via De Poel).

**TABLE 2: Payments to V4 Services Ltd and De Poel:**



A review of invoices paid via De Poel indicates that the work carried out by V4 Services Ltd during this time period was largely a continuation of the workstreams which were underway

prior to the appointment of De Poel as Managed Service Provider (Corporate Capacity Review & Transformation, ICT, Commissioning & Procurement). One further workstream was initiated with V4 Services during this time period, which involved work on the Connecting Cambridgeshire programme. For more details, see Appendix 1 below.

## **7. ESPO Framework:**

### **7.1 ESPO Framework:**

From 1<sup>st</sup> April 2017, V4 Services Ltd were awarded a place on ESPO's National Consultancy Framework, available for use by any UK-based public sector organisation. This framework allows direct award. (REF 6-1).

Payments direct to V4 Services Ltd resumed from June 2017 with a total of £252,573.98 expenditure direct to V4 between June 2017 and March 2018 (REF 1.3).

Two further workstreams were initiated with V4 Services Ltd following the launch of this framework (Smart Cambridge and Digital Transformation). For more details, see Appendix 1 below.

## APPENDIX 1

### Work Stream Analysis

#### 1.0 Workstreams Undertaken by V4 Services:

V4 Services undertook work in a number of separate areas at Cambridgeshire County Council and the workstreams they were involved in varied over time. Details of each workstream and any specifics about how the workstream was procured are provided at the sections below.

Table 3 sets out the relevant workstreams, the timespan of V4's involvement, and whether payments were made directly to V4 Services Ltd, via De Poel, or both:

TABLE 3: V4 Workstreams (in date order):

Overall V4 workstream costs:	Timespan of work		Payments made to:		NET of VAT
	First Invoice Paid	Last Invoice Paid	V4 Services Ltd	De Poel	
CCR & Transformation	Jan-16	Jan-17	Y	Y	£276,636.80
SMT Support	Mar-16	N/A	Y	N	£8,000.00
ICT	Apr-16	Jul-17	Y	Y	£175,605.86
Highways	Jun-16	Mar-17	Y	N	£111,415.69
Commissioning & Procurement	Jun-16	Mar-18	Y	Y	£366,346.74
Street Lighting	Jul-16	Dec-16	Y	Y	£6,371.71
Connecting Cambridgeshire	Apr-17	Mar-18	Y	Y	£89,072.09
Smart Cambridge	Jun-17	Jul-17	Y	N	£9,625.00
Digital Transformation	Sep-17	Jan-18	Y	N	£58,299.99
					<b>£1,101,373.88</b>

A summary of each workstream is provided below.

#### 1.1 Corporate Capacity Review & Transformation Workstream:

£276,636.80 expenditure between January 2016 and January 2017, paid directly to V4 Services Ltd and via De Poel.

This was part of the initial work commissioned from V4 Services Ltd, which was procured as described in the report above.

#### 1.2 SMT Support Workstream:

£8,000 expenditure in March 2016 paid directly to V4 Services Ltd. This was part of the initial work commissioned from V4 Services Ltd, which was procured as described in the report above.

### **1.3 ICT Workstream:**

£175,605.86 expenditure between April 2016 and July 2017, paid directly to V4 Services Ltd and via De Poel.

This expenditure was for a subcontractor specialising in ICT systems. Cambridgeshire County Council was experiencing repeated IT outages and the Council needed expertise to diagnose and resolve a variety of IT issues. A subcontractor was identified through the V4 Services network, who came in to act as the technical expert on the Corporate Capacity Review; the second phase of the review included the creation of an internal IT structure to act as an intelligent client.

The work subsequently expanded and the subcontractor also worked on brokering the relationship with LGSS IT and developing and implementing IT improvement plans, and provided input to the Citizen first, Digital First programme. It appears likely that this workstream was continued under another name as the 'Digital Transformation' workstream (£58,299.99 expenditure between September 2017 and January 2018, see 1.9 below), as in June and July 2017 the ICT workstream is referred to as "IT & digital services transformation" on invoices, and no further 'ICT' invoices are paid after this point.

There does not appear to have been a separate work package or Business Case for this work, which was initiated prior to the De Poel Managed Service Provider contract.

### **1.4 Highways Workstream:**

£111,415.69 expenditure between June 2016 and March 2017, paid directly to V4 Services. This work was initiated prior to the De Poel Managed Service Provider contract.

The Head of Highways confirmed that V4 Services Ltd undertook a review of the procurement of the new Highways contract and identified a number of recommendations, after which they undertook a follow-up piece of work to implement some of those recommendations by providing expertise and advice throughout the procurement process.

The Highways team state that V4's appointment occurred following a meeting with the Chief Executive, after Internal Audit had raised concerns over the ongoing highways contract procurement process. The team state that they were not involved in specifically commissioning V4 Services Ltd for the work, but they believed that V4 Services were brought in because they were already carrying out work elsewhere at CCC. The actual consultant who carried out the work was not a V4 employee but an employee of Cardiff City Council who was identified as a subject matter expert by V4. Payments went to V4 Services. There was no Business Case or specification for the work that the Highways team were aware of (REF 7-1).

The Highways team state they did not pay the invoices to V4 Services, however an analysis of approvers and requisitioners shows that although the first invoice in this workstream (paid June 2016) was approved by the Deputy Chief Executive, all other expenditure was approved by the Highways Commission Manager.

### **1.5 Commissioning & Procurement Workstream:**

£366,346.74 expenditure between June 2016 and March 2018, paid directly to V4 Services Ltd and via De Poel.

Following a workshop with SMT as part of the CCR and Transformation workstream, procurement contracts and purchasing was identified as an area where short and medium term savings could be identified. This work was then carried out by V4 Services Ltd, and was initiated prior to the De Poel Managed Service Provider contract.

### **1.6 Street Lighting Workstream:**

£6,371.71 expenditure between July and December 2016, paid both directly to V4 Services and via De Poel. This work was initiated prior to the De Poel Managed Service Provider contract.

The Highways team state that V4 Services Ltd were brought in to develop extra terms and conditions for the Street Lighting PFI programme where contract changes with the supplier were required. The Council needed additional expertise and knowledge in this area ([REF 7-1](#)).

There was no Business Case or specification for this work that the Highways team was aware of. The invoices were approved by the Deputy Chief Executive.

### **1.7 Connecting Cambridgeshire Workstream:**

£89,072.09 expenditure from April 2017 to March 2018. Expenditure is ongoing and is expected to continue to March 2019. If costs remain consistent, final total expenditure would be approximately £178,000.

The Programme Manager for Connecting Cambridgeshire stated that this was procured via the ESPO framework contract ([REF 7-2](#)). This is not reflected by the actual expenditure, as the first two payments on this workstream, totalling £15,822, were made to De Poel i.e. not via the ESPO framework contract. The Programme Manager has not responded to a request for clarification on this issue.

The costs relate to a consultant, Colin Skeen-Smith, who is providing technical data and mapping support to the programme. Colin Skeen-Smith worked on this programme in the same role prior to April 2017, during which time his consultancy costs appear to have been met by Peterborough City Council as part of their contribution to the programme ([REF 7-3](#)). It is not clear how this consultant was originally procured for involvement by Peterborough.

A copy of the technical assurance work package was provided ([REF 7-3](#)). This specifies general outputs.

The contract is not recorded on the Council's Contracts Register.

### **1.8 Smart Cambridge Workstream:**

£9,625 expenditure in June and July 2017, paid directly to V4 Services Ltd. The Programme Director confirmed that in March 2017 the Greater Cambridge Partnership Executive Board approved scaling-up of the programme, which required resources to be scaled up within a short timescale. After two rounds of recruitment failed, the service awarded a consultancy contract via the ESPO framework (REF 7-4).

A copy of the work package was provided (REF 7-5).

The total expenditure on this workstream is below the £25,000 cut-off at which a full tender process is needed, although typically multiple quotations would be expected. It has not been ascertained whether alternative quotations were sought.

### **1.9 Digital Transformation Workstream:**

£58,299.99 expenditure from September 2017 to January 2018, paid directly to V4 Services.

It appears likely that this workstream is a continuation of the ICT workstream under another name, as in June and July 2017 the ICT workstream is referred to as “IT & digital services transformation” on invoices, and no further ‘ICT’ invoices are paid after this point.