

NORTHWIND TRADERS (MOCK DATA)

M365 License Audit Report

Generated October 18, 2026 8:22 AM · 508 licensed users · 9 paid SKUs

MONTHLY SPEND

\$20,189

\$242,268 / year

ACT NOW / MO

\$1,788

Disabled accounts & unassigned seats

NEEDS REVIEW / MO

\$1,707

Inactive, service, guest & Copilot

TOTAL WASTE / YR

\$41,940

\$3,495 / month · 17.3% of spend

SPEND PER USER / MO

\$41

492 enabled staff accounts

SEAT UTILIZATION

92%

613 of 663 paid seats · 50 unassigned

COPILOT ADOPTION

54%

14 of 26 at 50+ prompts · 8 too new

CHECKS COMPLETED

5 of 5

All waste checks ran

- Prices are not inclusive of tax. Monthly spend is seats purchased × unit price.
- 2 license assignment(s) matched more than one category. Each is counted once, under the first match in this order: Disabled Account, Guest, Service Account, Inactive User, Copilot Low Usage.
- 1 assigned SKU(s) have no price and are excluded from spend and waste totals, so treat the totals as a floor.

1. Waste summary

Category	Users	Licenses	Monthly	Annual
Disabled Account	14	17	\$415.00	\$4,980
Guest	2	2	\$53.00	\$636
Service Account	5	5	\$195.00	\$2,340
Inactive User	33	39	\$1,159.00	\$13,908
Copilot Low Usage	10	10	\$300.00	\$3,600
Unassigned Seats	–	50	\$1,373.00	\$16,476
Total		123	\$3,495.00	\$41,940

2. Recommendations

- Remove licenses from disabled accounts before renewal (Remove-DisabledUserLicenses.ps1 can do this). (17 license(s), \$4,980/year)
- Review paid licenses assigned to guest users and remove those that aren't needed. (2 license(s), \$636/year)
- Review likely service accounts individually; shared mailboxes and room accounts don't need a suite license. (5 license(s), \$2,340/year)
- Confirm inactive users against HR onboarding/offboarding records, then reclaim their licenses. (39 license(s), \$13,908/year)
- Reassign low-usage Copilot licenses to people who will use them, offer training, or reduce the Copilot seat count. (10 license(s), \$3,600/year)

- Reduce seat counts at renewal where utilization is below 80% and the gap isn't earmarked for growth: Microsoft 365 E5 (unified) (9 unassigned), Visio Plan 2 (5 unassigned), Project Plan 3 (2 unassigned), Teams Premium (6 unassigned).
- Add prices to config/sku-pricing.json for: NORTHWIND_CUSTOM_ADDON. Until then they're treated as free and the totals here are understated.

3. Waste by category

Disabled accounts holding licenses

Accounts that can't sign in but still hold paid licenses. **17 license(s), \$415.00/month.**

User	Department	License	Last sign-in	Monthly
Ruby Ito ruby.ito@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Never	\$39.00
Ava Brooks ava.brooks@northwindtraders.com	Operations	Microsoft 365 E3 (unified)	Dec 8, 2024	\$39.00
Noah Ito noah.ito@northwindtraders.com	HR	Microsoft 365 E3 (unified)	Dec 22, 2024	\$39.00
Liam Jensen liam.jensen@northwindtraders.com	Finance	Microsoft 365 F3	Mar 5, 2025	\$10.00
Liam Jensen liam.jensen@northwindtraders.com	Finance	Power BI Pro	Mar 5, 2025	\$14.00
Emma Young emma.young@northwindtraders.com	Legal	Microsoft 365 E3 (unified)	Mar 19, 2025	\$39.00
Ethan Patel ethan.patel@northwindtraders.com	Engineering	Microsoft 365 F3	Jul 4, 2025	\$10.00
Ethan Patel ethan.patel@northwindtraders.com	Engineering	Visio Plan 2	Jul 4, 2025	\$15.00
Tess Patel tess.patel@northwindtraders.com	Customer Service	Microsoft 365 E3 (unified)	Aug 20, 2025	\$39.00
Kai Ortiz kai.ortiz@northwindtraders.com	Finance	Microsoft 365 E3 (unified)	Oct 2, 2025	\$39.00
Kai Ortiz kai.ortiz@northwindtraders.com	Finance	Power BI Pro	Oct 2, 2025	\$14.00
Jade Kahale jade.kahale@northwindtraders.com	Marketing	Microsoft 365 F3	Nov 7, 2025	\$10.00
Milo Fujita milo.fujita@northwindtraders.com	Sales	Microsoft 365 F3	Jan 13, 2026	\$10.00
Eli Brooks eli.brooks@northwindtraders.com	Procurement	Microsoft 365 F3	Feb 8, 2026	\$10.00
Leo Patel leo.patel@northwindtraders.com	Customer Service	Microsoft 365 F3	Mar 20, 2026	\$10.00

User	Department	License	Last sign-in	Monthly
Rosa Fujita rosa.fujita@northwindtraders.com	Engineering	Microsoft 365 E3 (unified)	Mar 21, 2026	\$39.00
Jade Ito jade.ito@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Mar 28, 2026	\$39.00

Guest users with paid licenses

External guest accounts assigned paid licenses. Guests rarely need them. **2 license(s), \$53.00/month.**

User	Department	License	Last sign-in	Monthly
Robin Auditor (Contoso) auditor_contoso.com#EXT#@northwindtraders.onmicrosoft.com	(No department)	Microsoft 365 E3 (unified)	Oct 10, 2026	\$39.00
Pat Consultant (Fabrikam) consultant_fabrikam.com#EXT#@northwindtraders.onmicrosoft.com	(No department)	Power BI Pro	Oct 12, 2026	\$14.00

Likely service accounts on E3/E5 suites

Enabled accounts on Office 365 or Microsoft 365 E3/E5 suites whose name matches the service-account naming pattern (svc, admin, noreply, room, shared and similar). **5 license(s), \$195.00/month.**

User	Department	License	Last sign-in	Monthly
noreply billing noreply-billing@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 3, 2026	\$39.00
room boardroom room-boardroom@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 13, 2026	\$39.00
shared reception shared-reception@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 1, 2026	\$39.00
svc backup svc-backup@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 2, 2026	\$39.00
svc scanner svc-scanner@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 3, 2026	\$39.00

Inactive users

Enabled member accounts with no Exchange, Teams, SharePoint or OneDrive activity in 90+ days. **39 license(s), \$1,159.00/month.**

User	Department	License	Last sign-in	Monthly
Owen Ortiz owen.ortiz@northwindtraders.com	Operations	Microsoft 365 E3 (unified)	Never	\$39.00
Jack Silva jack.silva@northwindtraders.com	Legal	Microsoft 365 E3 (unified)	Dec 23, 2025	\$39.00

User	Department	License	Last sign-in	Monthly
Finn Hale finn.hale@northwindtraders.com	Marketing	Microsoft 365 E3 (unified)	Feb 10, 2026	\$39.00
Frontline Kiosk 15 frontline15@northwindtraders.com	Operations	Exchange Online Plan 1	Sep 30, 2026	\$4.00
Hana Tanaka hana.tanaka@northwindtraders.com	Marketing	Microsoft 365 Copilot	Sep 30, 2026	\$30.00
Hana Tanaka hana.tanaka@northwindtraders.com	Marketing	Microsoft 365 E3 (unified)	Sep 30, 2026	\$39.00
Mason Tanaka mason.tanaka@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Sep 30, 2026	\$39.00
Ruby Tanaka ruby.tanaka@northwindtraders.com	Customer Service	Microsoft 365 Copilot	Sep 30, 2026	\$30.00
Ruby Tanaka ruby.tanaka@northwindtraders.com	Customer Service	Microsoft 365 E3 (unified)	Sep 30, 2026	\$39.00
Hana Reyes hana.reyes@northwindtraders.com	Operations	Microsoft 365 E3 (unified)	Oct 2, 2026	\$39.00
Emma Evans emma.evans@northwindtraders.com	HR	Microsoft 365 E3 (unified)	Oct 3, 2026	\$39.00
Jack Brooks jack.brooks@northwindtraders.com	Marketing	Microsoft 365 F3	Oct 5, 2026	\$10.00
Lucas Fujita lucas.fujita@northwindtraders.com	Engineering	Microsoft 365 E3 (unified)	Oct 5, 2026	\$39.00
Ruby Chen ruby.chen@northwindtraders.com	Engineering	Teams Premium	Oct 5, 2026	\$10.00
Ruby Chen ruby.chen@northwindtraders.com	Engineering	Microsoft 365 E3 (unified)	Oct 5, 2026	\$39.00
Ruby Chen ruby.chen@northwindtraders.com	Engineering	Visio Plan 2	Oct 5, 2026	\$15.00
Emma Nakamura emma.nakamura@northwindtraders.com	Legal	Microsoft 365 E3 (unified)	Oct 6, 2026	\$39.00
Liam Underwood liam.underwood@northwindtraders.com	Procurement	Microsoft 365 E3 (unified)	Oct 6, 2026	\$39.00
Frontline Kiosk 7 frontline7@northwindtraders.com	Operations	Exchange Online Plan 1	Oct 7, 2026	\$4.00
Lily Quinn lily.quinn@northwindtraders.com	Legal	Microsoft 365 E3 (unified)	Oct 7, 2026	\$39.00
Lucas Young lucas.young@northwindtraders.com	Marketing	Microsoft 365 E3 (unified)	Oct 8, 2026	\$39.00

User	Department	License	Last sign-in	Monthly
Nora Brooks nora.brooks@northwindtraders.com	Engineering	Microsoft 365 F3	Oct 8, 2026	\$10.00
Emma Reyes emma.reyes@northwindtraders.com	Procurement	Microsoft 365 E3 (unified)	Oct 9, 2026	\$39.00
Hana Young hana.young@northwindtraders.com	Operations	Microsoft 365 F3	Oct 9, 2026	\$10.00
Rosa Vega rosa.vega@northwindtraders.com	IT	Microsoft 365 F3	Oct 11, 2026	\$10.00
Emma Fujita emma.fujita@northwindtraders.com	IT	Microsoft 365 E3 (unified)	Oct 13, 2026	\$39.00
Ivy Lopez ivy.lopez@northwindtraders.com	Procurement	Microsoft 365 F3	Oct 13, 2026	\$10.00
Jade Lopez jade.lopez@northwindtraders.com	Finance	Microsoft 365 E3 (unified)	Oct 13, 2026	\$39.00
Theo Diaz theo.diaz@northwindtraders.com	Engineering	Visio Plan 2	Oct 13, 2026	\$15.00
Theo Diaz theo.diaz@northwindtraders.com	Engineering	Microsoft 365 E3 (unified)	Oct 13, 2026	\$39.00
Ava Morgan ava.morgan@northwindtraders.com	Legal	Microsoft 365 E3 (unified)	Oct 14, 2026	\$39.00
Hana Vega hana.vega@northwindtraders.com	Engineering	Microsoft 365 E3 (unified)	Oct 14, 2026	\$39.00
Kai Kahale kai.kahale@northwindtraders.com	IT	Microsoft 365 E5 (unified)	Oct 14, 2026	\$60.00
Frontline Kiosk 16 frontline16@northwindtraders.com	Operations	Exchange Online Plan 1	Oct 15, 2026	\$4.00
Mia Garcia mia.garcia@northwindtraders.com	Finance	Microsoft 365 Copilot	Oct 15, 2026	\$30.00
Mia Garcia mia.garcia@northwindtraders.com	Finance	Microsoft 365 E3 (unified)	Oct 15, 2026	\$39.00
Liam Kahale liam.kahale@northwindtraders.com	HR	Microsoft 365 E3 (unified)	Oct 18, 2026	\$39.00
Rosa Underwood rosa.underwood@northwindtraders.com	Procurement	Microsoft 365 F3	Oct 18, 2026	\$10.00
Tess Underwood tess.underwood@northwindtraders.com	Finance	Microsoft 365 E3 (unified)	Oct 18, 2026	\$39.00

Low-usage Copilot licenses

Copilot licenses whose holder submitted fewer than 50 prompts across all apps in 90 days. **10 license(s), \$300.00/month.**

User	Department	License	Assigned	Prompts	Last activity	Monthly
Ivy Evans ivy.evans@northwindtraders.com	IT	Microsoft 365 Copilot	May 18, 2026	0	Never	\$30.00
Lily Young lily.young@northwindtraders.com	Customer Service	Microsoft 365 Copilot	May 2, 2026	5	Sep 14, 2026	\$30.00
Omar Patel omar.patel@northwindtraders.com	Operations	Microsoft 365 Copilot	Jan 14, 2026	5	Sep 29, 2026	\$30.00
Jade Reyes jade.reyes@northwindtraders.com	Sales	Microsoft 365 Copilot	May 31, 2026	9	Sep 15, 2026	\$30.00
Noah Garcia noah.garcia@northwindtraders.com	Marketing	Microsoft 365 Copilot	Apr 27, 2026	16	Sep 24, 2026	\$30.00
Nora Ortiz nora.ortiz@northwindtraders.com	IT	Microsoft 365 Copilot	Jan 22, 2026	17	Oct 10, 2026	\$30.00
Theo Kahale theo.kahale@northwindtraders.com	Engineering	Microsoft 365 Copilot	May 25, 2026	23	Sep 30, 2026	\$30.00
Kai Wong kai.wong@northwindtraders.com	Legal	Microsoft 365 Copilot	Jan 15, 2026	25	Sep 11, 2026	\$30.00
Rosa Hale rosa.hale@northwindtraders.com	Operations	Microsoft 365 Copilot	Mar 19, 2026	36	Oct 15, 2026	\$30.00
Ethan Reyes ethan.reyes@northwindtraders.com	Customer Service	Microsoft 365 Copilot	Feb 1, 2026	45	Oct 2, 2026	\$30.00

Unassigned seats

Seats purchased but not assigned to anyone. **50 seat(s), \$1,373.00/month.** Section 4 breaks them down by license.

4. Waste by license

License	Flagged assignments	Unassigned seats	Monthly	Annual
Microsoft 365 E3 (unified) SPE_E3	37	12	\$1,911.00	\$22,932
Microsoft 365 E5 (unified) SPE_E5	1	9	\$600.00	\$7,200
Microsoft 365 Copilot Microsoft_365_Copilot	13	0	\$390.00	\$4,680
Microsoft 365 F3 SPE_F1	12	6	\$180.00	\$2,160
Power BI Pro POWER_BI_PRO	3	7	\$140.00	\$1,680

License	Flagged assignments	Unassigned seats	Monthly	Annual
Visio Plan 2 VISIOCLIENT	3	5	\$120.00	\$1,440
Teams Premium TEAMS_PREMIUM	1	6	\$70.00	\$840
Project Plan 3 PROJECTPROFESSIONAL	0	2	\$60.00	\$720
Exchange Online Plan 1 EXCHANGESTANDARD	3	3	\$24.00	\$288

5. Waste by department

Flagged license assignments only; unassigned seats have no department.

Department	Users	Licenses	Monthly	Annual
IT	13	13	\$481.00	\$5,772
Engineering	8	12	\$300.00	\$3,600
Legal	6	6	\$225.00	\$2,700
Finance	5	8	\$224.00	\$2,688
Operations	9	9	\$199.00	\$2,388
Marketing	6	7	\$197.00	\$2,364
Customer Service	5	6	\$178.00	\$2,136
HR	3	3	\$117.00	\$1,404
Procurement	5	5	\$108.00	\$1,296
(No department)	2	2	\$53.00	\$636

Top 10 of 11 departments; all are in waste-report-by-department.csv.

6. License inventory and spend

Paid SKUs only. Free and trial SKUs (e.g. FLOW_FREE) and SKUs without a price are left out.

License	Unit / mo	Purchased	Assigned	Unassigned	Utilization	Monthly spend
Project Plan 3 PROJECTPROFESSIONAL	\$30.00	5	3	2	60.0%	\$150.00
Total		663	613	50		\$20,189.00

License	Unit / mo	Purchased	Assigned	Unassigned	Utilization	Monthly spend
Teams Premium TEAMS_PREMIUM	\$10.00	26	20	6	76.9%	\$260.00
Visio Plan 2 VISIOCLIENT	\$15.00	23	18	5	78.3%	\$345.00
Microsoft 365 E5 (unified) SPE_E5	\$60.00	42	33	9	78.6%	\$2,520.00
Power BI Pro POWER_BI_PRO	\$14.00	38	31	7	81.6%	\$532.00
Exchange Online Plan 1 EXCHANGESTANDARD	\$4.00	24	21	3	87.5%	\$96.00
Microsoft 365 F3 SPE_F1	\$10.00	107	101	6	94.4%	\$1,070.00
Microsoft 365 E3 (unified) SPE_E3	\$39.00	364	352	12	96.7%	\$14,196.00
Microsoft 365 Copilot Microsoft_365_Copilot	\$30.00	34	34	0	100.0%	\$1,020.00
Total		663	613	50		\$20,189.00

7. Litigation Hold

Mailboxes on Litigation Hold, longest first. Hold duration is how long each item is kept from when it was received or created; Unlimited keeps items until the hold is removed. Licenses exclude free and trial SKUs. Mailboxes held only by eDiscovery cases or retention policies aren't listed.

9 mailbox(es) on Litigation Hold. List read Oct 18, 2026 8:22 AM.

User	Hold placed	Time on hold	Hold duration	Licenses	Flagged as waste
Noah Tanaka noah.tanaka@northwindtraders.com	Oct 28, 2023	2 years 11 months 1,086 days	2555 days	Microsoft 365 Copilot Microsoft 365 E3 (unified)	
Zoe Silva zoe.silva@northwindtraders.com	Apr 13, 2024	2 years 6 months 918 days	2555 days	Microsoft 365 E3 (unified)	
Nora Silva nora.silva@northwindtraders.com	Nov 18, 2024	1 year 11 months 699 days	2555 days	Microsoft 365 E3 (unified)	
Eli Reyes eli.reyes@northwindtraders.com	Jan 31, 2025	1 year 8 months 625 days	Unlimited	Microsoft 365 E3 (unified)	

User	Hold placed	Time on hold	Hold duration	Licenses	Flagged as waste
Lily Chen lily.chen@northwindtraders.com	Apr 17, 2025	1 year 6 months 549 days	Unlimited	Microsoft 365 E3 (unified)	
Mia Fujita mia.fujita@northwindtraders.com	Apr 29, 2025	1 year 5 months 537 days	2555 days	Microsoft 365 E3 (unified)	
Omar Wong omar.wong@northwindtraders.com	Dec 24, 2025	9 months 298 days	Unlimited	Microsoft 365 E3 (unified)	
Liam Tanaka liam.tanaka@northwindtraders.com	Feb 14, 2026	8 months 246 days	Unlimited	Microsoft 365 E3 (unified)	
Owen Tanaka owen.tanaka@northwindtraders.com	Jun 15, 2026	4 months 125 days	2555 days	Microsoft 365 F3	

Validate pricing against your current EA/CSP rates before quoting these figures externally.