

THE AUDIT COMMITTEE'S ASSESSMENT PLAN FOR 2020

1. THE COMMITTEE'S TASKS

According to Section 121 of the Finnish Local Government Act (410/ 2015), the Audit Committee is tasked with assessing whether the operational and financial objectives and targets set by the City Council have been realised in the municipality and local authority corporation and whether the operations have been organised in an effective and appropriate manner. The Audit Committee must also prepare an assessment plan in relation to its tasks.

The committee is also tasked with organising the auditing and assessment of the administration and finances, preparing matters concerning the auditing of the administration and finances that are to be decided by the City Council, co-ordinating the auditing of the municipality and its subsidiary communities, and monitoring compliance with the obligation to declare private interests that is provided for in Section 84 of the Local Government Act.

According to the Administrative Regulations approved by the City Council on 25 March 2020, the Audit Committee's tasks in relation to assessment include the following:

- preparing an assessment report for the City Council on the achievement of the objectives and targets set by the City Council for operations and finances, as well as the effective and appropriate organisation of the City's operations, by the end of May and
- before the processing of the assessment report by the City Council, obtaining statements on the assessment report and any separate report that the committee may have prepared from the City Board and, if necessary, other City organs and submitting them to the City Council together with the assessment report.

On 12 December 2017 (Section 122), the Audit Committee accepted an action plan pertaining to its period of office, which laid down the focus areas for each year in such a way that the main points of the City Strategy are assessed during the strategy period 2018–2021. This assessment plan will implement the action plan for assessment year 2020.

2. MATTERS REPORTED TO THE COMMITTEE

The Audit Committee will be provided with information on the following matters:

- impacts of the coronavirus pandemic
- preparedness for cyber threats
- deep renovation and refurbishment project of the Olympic Stadium

- implementation of the participation model
- changes to the Helsinki Group and plans for the future
- the City's financial statements for 2020
- the achievement of the binding objectives and targets in the budget for 2020 and divisional reviews.

3. ASSESSMENT TEXTS PROCESSED BY THE AUDIT COMMITTEE

The texts of the assessment report processed by the Audit Committee on which an assessment memo will not be prepared:

- assessment of binding operational objectives, draftspersons Minna Tiili and Aija Kaartinen
- assessment of the City's finances, draftspersons Liisa Kähkönen, Petri Jäske and Minna Tiili.

The assessment report, any separate reports and their drafts will be processed by the committee.

4. ASSESSMENT TEXTS PROCESSED BY THE SUBCOMMITTEES

The committee will divide into two subcommittees that will assess the different City divisions according to the division of areas of responsibility described in Appendix 1. Based on preparation by the Audit Department, the subcommittees will present the assessments of the performance and appropriateness of operations listed below to the Audit Committee for processing. The assessments of objectives and targets will be reported to the Audit Committee in the form of the assessment of binding operational objectives mentioned in section 3. Assessment visits will be related to the areas of assessment specified in the plan.

4.1 First subcommittee

Assessment of the performance and appropriateness of operations

- assessment of the effectiveness of recommendations, draftspersons Minna Tiili and others who prepared assessments in 2017 and 2018
- prevention of the segregation of residential areas, draftspersons Petri Jäske and Liisa Kähkönen
- sustainable development in procurement and lifecycle thinking, draftspersons Liisa Kähkönen and Tarja Palomäki
- maritime Helsinki, draftspersons Minna Tiili and City Auditor NN
- implementation of participation in the Urban Environment Division, draftspersons Kalle Puttonen and Aija Kaartinen

- impacts of the appropriation for positive discrimination, draftspersons Liisa Kähkönen and Mia Huhta-Keskinen
- reductions in emissions from construction and use of buildings, draftspersons Jari Ritari and Petri Jäske
- ownerships steering of business premises companies, draftspersons Minna Tiili and Timo Valtanen.

Assessment of objectives and targets

- City Executive Office, draftsperson Timo Valtanen
- public enterprises of the Central Administration, draftspersons Jaakko Seppälä and Petri Jäske
- Urban Environment Division, draftspersons Anne Salminen, Jari Ritari (Rescue Department) and Tarja Palomäki (HKL)
- achievement of the binding objectives and targets of subsidiary communities belonging to the Helsinki Group, draftsperson Aija Kaartinen.

Assessment visits

- City Executive Office
- Urban Environment Division.

4.2 Second subcommittee**Assessment of the performance and appropriateness of operations**

- assessment of the effectiveness of recommendations, draftspersons Liisa Kähkönen and others who prepared assessments in 2017 and 2018
- services for drug users, draftspersons Aija Kaartinen and Jaakko Seppälä
- access to non-urgent care at health stations, draftspersons Aija Kaartinen and Anne Salminen
- child welfare services and foster care, draftspersons Kirsi-Marie Kaito and Harri Hynninen
- preventing social exclusion among young people: Mukana programme at schools, draftspersons Liisa Kähkönen and Kalle Puttonen
- implementation of youth influence and participation, draftspersons Aija Kaartinen and Tarja Palomäki
- preventive communal activities of the Student Welfare Act, draftspersons Tarja Palomäki and Kalle Puttonen
- assessment of gender impacts, draftspersons Jaakko Seppälä and Aija Kaartinen.

Assessment of objectives and targets

- Education Division, draftsperson Kalle Puttonen
- Culture and Leisure Division, draftsperson Harri Hynninen
- Social Services and Health Care Division, draftsperson Liisa Kähkönen
- achievement of the binding objectives and targets of subsidiary communities belonging to the Helsinki Group, draftsperson Aija Kaartinen.

Assessment visits

- Education Division
- Culture and Leisure Division, youth services

5. AUDIT DEPARTMENT

Section 4 of Chapter 4 of the Administrative Regulations states that the Audit Department

- being directly subordinate to the City Council and Audit Committee, assesses the achievement of the objectives and targets set by the City Council for the Helsinki Group and the organisation of effective and appropriate operations
- prepares an action plan covering the Audit Committee's period of office and an annual assessment plan together with the committee and submits them for the committee's approval. The Audit Department reports on the outcomes of its assessment and audit work to the Audit Committee and auditor.

The tasks related to the assessment by the Audit Department include, among other things

- preparing the meetings of the Audit Committee
- drawing up the assessment plan and preparing the assessment report
- developing the assessment methods
- other tasks assigned by the Audit Committee.

The Audit Department's draftspersons will prepare assessment memos of the areas of assessment listed in this assessment plan and, based on them, draft texts for the assessment report, which will be submitted to the Audit Committee's subcommittees for processing.

The Audit Department will prepare the meetings and assessment visits of the subcommittees. The assessment work carried out by the Audit Department complies with Arvioinnin käsikirja (Handbook of Assessment), which was approved by the department's executive team on 24 September 2012 and updated by the Arvi group on 6 September 2019.

Appendix 1 Division of responsibilities between the Audit Committee's subcommittees

First subcommittee	Second subcommittee
Central Administration City Board City Executive Office Public enterprises of the Central Administration City of Helsinki Financial Management Services and its Board of Directors Helsinki Service Centre and its Board of Directors Construction Services and its Board of Directors Occupational Health Helsinki and its Board of Directors Urban Environment Division Urban Environment Committee Land Use and City Structure Buildings and Public Areas Services and Permits Helsinki City Transport (HKL) and its Board of Directors Rescue Committee and Rescue Department	Education Division Education Committee Early childhood education and preschool education Basic education Upper secondary education, vocational education and liberal adult education Services in Swedish Culture and Leisure Division Culture and Leisure Committee Library services Cultural services Youth services Sports services Social Services and Health Care Division Social Services and Health Care Committee Family and social services Health and substance abuse services Hospital, rehabilitation and care services
Subsidiary foundations and key subsidiary companies of the City of Helsinki that are included in the City divisions' areas of responsibility:	
<ul style="list-style-type: none"> Finlandia Hall Ltd Forum Virium Helsinki Oy Helen Ltd Helsingin Asumisoikeus Oy Helsingin kaupungin 450-vuotistaiteilijatalosäätiö sr Helsingin kaupungin asunnot Oy Helsinki Marketing Oy Ltd Port of Helsinki Ltd Keskinäinen kiinteistöosakeyhtiö Helsingin Korkotukiasunnot Kiinteistö Oy Auroranlinna Kiinteistö Oy Helsingin Toimitilat Kiinteistö Oy Kaapelitalo Kiinteistö Oy Myllypuron Kampus Kiinteistöosakeyhtiö Helsingin Tennispalatsi Korkeasaaren eläintarhan säätiö sr MetropoliLab Oy 	<ul style="list-style-type: none"> Oy Helsingin Asuntohankinta Ab Palmia Oy Helsinki Metropolitan Area Reuse Centre Ltd Seure Henkilöstöpalvelut Oy Helsinki Music Centre Foundation Helsingin Seniorisäätiö sr Helsinki Summer University Foundation Helsinki Events Foundation Helsinki Theatre Foundation Helsinki Stadion Oy Ice Hockey Foundation Mäkelänrinne Swimming Centre Niemikotisäätiö sr Oulunkylän kuntoutuskeskus sr Stadium Foundation UMO Foundation Urheiluhallit Oy Vuosaari Sports Hall