

ASSESSMENT PLAN 2022

1. DUTIES OF THE COMMITTEE

According to Section 121 of the Local Government Act (410/2015), the Audit Committee shall assess the extent to which the operating and financial targets set by the local council have been achieved in the municipality and the local authority corporation and whether or not the activities are arranged in a cost-effective and appropriate manner. In connection with this task, the Audit Committee shall draw up an assessment plan.

In addition, the committee shall arrange audits and assessments of the administration and finances, conduct preparatory work on matters for the decision of the local council concerning audit of the administration and finances, ensure that the auditing of the municipality and its subsidiaries is coordinated, and oversee compliance with the obligation to declare private interests as laid down in Section 84 of the Local Government Act.

According to the Administrative Regulations approved by the City Council on 13 April 2022, the tasks of the Audit Committee related to the assessment are as follows:

- preparing an assessment report for the City Council by the end of May on the achievement of the operating and financial targets set by the City Council and on the cost-effective and appropriate organisation of the city's operations; and
- prior to processing by the City Council, obtaining statements from the City Board and, where appropriate, other city bodies on the assessment report and any separate report drawn up, and submitting the statements to the City Council together with the assessment report.

On 14 December 2021, the Audit Committee approved an action plan concerning its term of office, which stated that the preparation of the annual assessment plans aims to ensure that the 13 elements of the City Strategy will be comprehensively assessed during the council term. It is appropriate that not all the themes are assessed every year, but that the Audit Committee may decide to focus on certain themes in certain years. The assessment plan for each year specifies the elements of the strategy to be assessed that year. This assessment plan implements the action plan for the assessment year 2022.

2. MATTERS TO BE SUBMITTED TO THE COMMITTEE FOR INFORMATION

The Audit Committee shall be informed of the following matters:

- Reaching the binding targets of the 2022 budget and reviews by division
- City's financial statements for 2022
- Changes in the City Group and future plans
- Adequacy and regional availability of civil defence shelters in Helsinki
- Providing early childhood education, basic education and upper

- secondary education for children and young people from Ukraine
- Commissioning of the Apotti system
- Support for the culture sector
- Reform of social welfare, health care and rescue services
- Deployment of Sarastia HR and payroll management system

3. ASSESSMENT TEXTS TO BE CONSIDERED BY THE AUDIT COMMITTEE

Texts of the assessment report to be considered by the Audit Committee of which no assessment memorandum shall be made:

- Assessment of binding operating targets, prepared by Petri Jäske
- Assessment of the city's finances, prepared by Liisa Kähkönen, Petri Jäske and Minna Tiili

The assessment report, any separate reports and their draft versions shall be considered by the committee.

4. ASSESSMENT TEXTS TO BE CONSIDERED BY THE AUDIT BODIES

The committee is divided into two audit bodies, which assess the various divisions according to the responsibilities described in Appendix 1. On the basis of the Audit Department's preparation, the bodies shall submit to the Audit Committee the below assessments of the cost-effectiveness and appropriateness of the operations. The target assessments shall be reported to the Audit Committee in the form of an assessment of the binding operating targets referred to in item 3. The assessment visits are related to the assessment topics as specified in the plan.

4.1 First audit body

Assessment of the cost-effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Minna Tiili, Petri Jäske, Liisa Kähkönen, Kalle Puttonen and Jari Ritari

Strategic priority: Ambitious climate responsibility and nature conservation

- Impact of housing-related land use on green areas, prepared by Aija Kaartinen and Hanna Kurki

Strategic priority: An international city of equality

- Involvement in urban planning and city planning, prepared by Petri Jäske and Aija Kaartinen

Strategic priority: Cultivating safe neighbourhoods with distinctive identities

- Safety in different parts of the city, prepared by Timo Valtanen and Harri Hynninen

Strategic priority: A smoothly functioning and beautiful city

- Accessibility of Helsinki city centre and job clusters, prepared by Liisa Kähkönen and Aija Kaartinen

Strategic priority: Intelligent traffic solutions underpin smooth transport

- Promoting sustainable modes of transport, prepared by Jaakko Seppälä and Petri Jäske

Strategic priority: Responsible finances as the basis for sustainable growth

- Effective use of property assets, prepared by Kalle Puttonen and Jaakko Seppälä

Target assessments

- City Executive Office, prepared by Timo Valtanen
- Central Administration's municipal enterprises, prepared by Petri Jäske
- Urban Environment Division, prepared by Jari Ritari
- Subsidiary organisations in the Vitality and Marketing community group, prepared by Hanna Kurki

Assessment visits

- City Executive Office
- Urban Environment Division
- Helsinki Partners Ltd

4.2 Second audit body

Assessment of the cost-effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Liisa Kähkönen, Aija Kaartinen, Tarja Palomäki and Jaakko Seppälä

Strategic priority: The most equitable and effective place to learn

- Welfare of upper secondary level students (joint assessment with the Helsinki Metropolitan Area audit committees and HUS audit committee), prepared by Liisa Kähkönen and Tarja Palomäki

Strategic priority: Improving the health and well-being of Helsinki residents

- Adult access to outpatient psychiatric care, prepared by Aija Kaartinen and Juuli Mikkonen
- Maternity and child health clinic services and school health care, prepared by Hanna Kurki and Kirsi-Marie Kaito
- Services supporting the coping of informal carers, prepared by Tarja Palomäki and Liisa Kähkönen

Strategic priority: Helsinki is an attractive employer

- Availability of personnel and well-being at work in sectors with a labour shortage, prepared by Minna Tiili, Juuli Mikkonen and Kalle Puttonen

Target assessments

- Education Division, prepared by Kalle Puttonen
- Culture and Leisure Division, prepared by Liisa Kähkönen
- Social Services and Health Care Division, prepared by Liisa Kähkönen

Assessment visits

- Education Division
- Social Services and Health Care Division/family centre
- Social Services and Health Care Division/senior centre

5. AUDIT DEPARTMENT

According to Chapter 4, Section 4 of the Administrative Regulations, the Audit Department:

- assesses directly under the City Council and the Audit Committee the achievement of the City Council's objectives for the City Group and the cost-effective and appropriate organisation of operations.
- prepares, for approval by the Audit Committee, an action plan for the committee's term and an annual assessment plan in cooperation with the committee. The department reports the results of its assessment and audit work to the Audit Committee and the auditor.

The Audit Department's assessment tasks include:

- preparation for the meetings of the Audit Committee
- preparation of the assessment plan and assessment report
- methodological development of the assessment
- other tasks specified by the Audit Committee.

The Audit Department's planners prepare, for processing by the audit bodies, assessment memoranda of the topics specified in this assessment plan and draft texts on their basis for the assessment report.

The department prepares the meetings of the audit bodies and the evaluation visits. The assessment work carried out by the Audit Department follows the assessment manual approved by the department's management group on 24 September 2012 and updated annually by the Arvi group.

Appendix 1, Division of responsibilities between the Audit Committee's bodies

1st audit body	2nd audit body
Central Administration City Board City Executive Office Central Administration's municipal enterprises Financial Management Services and its Board of Directors Service Centre municipal enterprise and its Board of Directors Construction Services and its Board of Directors Occupational Health Centre municipal enterprise and its Board of Directors Urban Environment Division Urban Environment Committee <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Early childhood education and pre-primary education Basic education General upper secondary education, vocational education and training and liberal adult education Swedish-language services Culture and Leisure Division Culture and Leisure Committee <ul style="list-style-type: none"> Library services Cultural Services Youth Services Sports services Social Services and Health Care Division Social Services and Health Care Committee <ul style="list-style-type: none"> Family and social services Health and substance abuse services Hospital, rehabilitation and care services
Key subsidiaries in the area of responsibility of the 1st audit body	Subsidiaries in the area of responsibility of the 2nd audit body
Housing <ul style="list-style-type: none"> Helsingin Asumisoikeus Oy Helsingin kaupungin asunnot Oy Kiinteistö Oy Auroranlinna Vitality and marketing <ul style="list-style-type: none"> Forum Virium Helsinki Oy Helsinki Events Foundation sr Helsinki Partners Ltd Korkeasaaren eläintarhan säätiö sr Stadion-säätiö sr Infrastructure and regional <ul style="list-style-type: none"> Metropolitan Area Transport Ltd Market-based operations <ul style="list-style-type: none"> Finlandia Hall Ltd Helen Ltd Port of Helsinki Ltd Kiinteistö Oy Kaapelitalo MetropoliLab Oy Palmia Oy Business premises <ul style="list-style-type: none"> Helsinki City Premises Ltd 	Education and culture <ul style="list-style-type: none"> Helsinki Music Centre Foundation Helsinki Theatre Foundation UMO Foundation sr Sports and exercise <ul style="list-style-type: none"> Jääkenttäsäätiö sr Mäkelänrinteen Uintikeskus Oy Urheiluhallit Oy Vuosaaren Urheilutalo Oy Social services and health care <ul style="list-style-type: none"> Helsingin Seniorisäätiö sr Niemikotisäätiö sr Oulunkylän kuntoutuskeskus sr

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| <ul style="list-style-type: none">• Kiinteistö Oy Helsingin Toimitilat
Support and other services• Helsinki Metropolitan Area Reuse Centre
Ltd• Seure Henkilöstöpalvelut Oy | |
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