

# ASSESSMENT PLAN 2023

## The Committee's duties

According to Section 121 of the Local Government Act (410/2015), the Audit Committee's task is to assess whether the municipality and the municipal group have achieved the operational and financial targets set by the City Council and whether their operations have been organised effectively and appropriately. In carrying out its task, the Audit Committee must draw up an assessment plan.

In addition, the Committee is responsible for organising administrative and financial audits and assessments; preparing administrative and financial audit matters to be resolved by the City Council; coordinating the audit of the municipality and its subsidiaries; and monitoring compliance with the obligation to report private interests under Section 84 of the Local Government Act.

According to the administrative regulations adopted by the City Council on 24 May 2023, the tasks of the Audit Committee with regard to assessment are as follows:

- it will prepare an assessment report for the City Council by the end of May on the achievement of the operational and financial objectives set by the City Council and on the effective and appropriate organisation of the city's activities; and
- prior to the Council's consideration, the Committee will obtain opinions on the assessment report and any separate reports from the City Board and, where appropriate, from other bodies of the city, which will be submitted to the Council together with the assessment report.

On 14 December 2021, the Audit Committee adopted an action plan for its term in office, stating that the preparation of the annual assessment plans will aim to ensure that the 13 areas of the City Strategy are comprehensively assessed during the council term. It is appropriate not to assess all the themes every year, but rather the Audit Committee may decide to focus on specific themes in certain years. Each year's assessment plan specifies which aspects of the strategy will be assessed in a particular year. This assessment plan implements the action plan for the assessment year 2023.

## Matters to be reported to the Committee

The Audit Committee shall be informed on the following matters:

- Meeting the 2023 budget's binding targets and divisional reviews
- The city's 2023 financial statements
- Current issues in Group management
- Development of the Apotti system
- Challenges in housing construction

- The impact of land leases on housing costs
- Consequences of the social, health care and rescue services reform
- The activities of the financial management service
- The organisation of occupational health care
- Results of the municipal employment experiment and municipal transfer of employment management

## Assessment texts to be discussed by the Audit Committee

The assessment report texts discussed by the Audit Committee, which will not be the subject of assessment memorandum:

- Assessment of binding operational targets, prepared by Petri Jäske
- Assessment of the city's finances, prepared by Hanna Parkkonen, Petri Jäske, Liisa Kähkönen

The assessment report, any separate reports and their draft versions will be discussed by the Committee.

## Assessment texts to be discussed by the commissions

The Committee is divided into two commissions which assess different divisions according to the division of responsibilities described in Appendix 1. Based on the Audit Department's preparation, the commissions submit the following operational performance and appropriateness assessments to the Audit Committee for their consideration. The target assessments are reported to the Audit Committee as an assessment of the binding operational targets mentioned in Section 3. The assessment visits are associated with the assessment themes set out in the plan.

### *The first commission*

#### **Assessments of operational effectiveness and appropriateness**

- Assessment of the effectiveness of recommendations, prepared by Liisa Kähkönen, Aija Kaartinen, Kalle Puttonen and Jaakko Seppälä
- Contingency planning in Social Services, Health Care and Rescue Services Division, prepared by Kalle Puttonen and Harri Hynninen

Strategic priority: Ambitious climate objectives and nature conservation

- Progress on the Carbon-Neutral Port objective, by Petri Jäske and Hanna Parkkonen

Strategic priority: Fostering the distinctive character and safety of Helsinki's neighbourhoods

- Urban renewal areas, prepared by Petri Jäske and Juuli Mikkonen

Strategic priorities: Intelligent transport solutions are the foundation of smooth daily life & an equal and international Helsinki

- Winter maintenance of light traffic routes, by Jaakko Seppälä and Timo Valtaluoto

Strategic priority: National advocacy and international cooperation when developing Helsinki

- Helsinki's advocacy work from economic perspective, prepared by Liisa Kähkönen and Kalle Puttonen

#### **Target assessments**

- City Executive Office, the preparer to be designated later
- The Central Administration's enterprises, prepared by Petri Jäske
- The Urban Environment Division, prepared by Jaakko Seppälä
- City Group/Market-operating subsidiaries, prepared by Elina Vismanen

#### **Assessment visits**

- City Executive Office
- Urban Environment Division
- Port of Helsinki

### ***The second commission***

#### **Assessments of operational effectiveness and appropriateness**

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


Strategic priority: The world's best and most equitable place to learn

- Supporting foreign-language speaking students in primary schools, prepared by Aija Kaartinen and Elina Vismanen

Strategic priority: Art and culture make a good life possible

- Library attractiveness and promoting reading, prepared by Aija Kaartinen and Tarja Palomäki
- Developing cultural grants, prepared by Juuli Mikkonen and Jaakko Seppälä
- Strengthening youth work, prepared by Liisa Kähkönen and Elina Vismanen

Strategic priority: Improving the health and wellbeing of Helsinki residents

- Social guidance for families with children, prepared Hanna Parkkonen and Elina Vismanen
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- Prevention of drug-related deaths in substance abuse services, prepared by Aija Kaartinen and Kirsi-Marie Kaito

#### **Target assessments**

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

#### **Assessment visits**

- Education Division
- Culture and Leisure Division
- Social Services, Health Care and Rescue Services Division: Opioid Replacement Therapy Assessment Clinic

## **Audit Department**

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

- assesses, directly under the authority of the City Council and the Audit Committee, the achievement of the targets set by the City Council for the City Group and the efficient and appropriate organisation of operations.
- prepares, in cooperation with the Audit Committee, an action plan covering the Committee's term and an annual assessment plan for approval by 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:

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

The Audit Department's planners prepare assessment memoranda on the topics in this assessment plan for the commissions' consideration and, based on these, draft texts for the assessment report.

The department prepares the Committee and commission meetings, and assessment visits. The Audit Department's assessment work is carried out following an annually updated Assessment manual.

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

First commission	Second commission
<p><b>Central Administration</b> City Board City Executive Office</p> <p><b>The Central Administration's enterprises</b> Board of Directors of Financial Management Services Financial Management Services Board of Directors of the Service Centre municipal enterprise Service Centre municipal enterprise Board of Directors of Construction Services Construction Services municipal enterprise Board of Directors of the Occupational Health Centre municipal enterprise Occupational Health Centre municipal enterprise</p> <p><b>Urban Environment Division</b> Urban Environment Committee</p> <ul style="list-style-type: none"> <li>• Land-use and urban structure</li> <li>• Buildings and public areas</li> <li>• Services and permits</li> </ul> <p>Board of Directors of Helsinki City Transport (HKL) Helsinki City Transport (HKL)</p>	<p><b>Education Division</b> Education Committee</p> <ul style="list-style-type: none"> <li>• Early childhood education and pre-primary education</li> <li>• Basic education</li> <li>• Upper secondary education, vocational education and training and liberal adult education</li> <li>• Swedish-language services</li> </ul> <p><b>Culture and Leisure Division</b> Culture and Leisure Committee</p> <ul style="list-style-type: none"> <li>• Library Services</li> <li>• Cultural Services</li> <li>• Youth Services</li> <li>• Sports Services</li> </ul> <p><b>Social Services, Health Care and Rescue Services Division</b> Social Services, Health Care and Rescue Services Committee</p> <ul style="list-style-type: none"> <li>• Family and social services</li> <li>• Health and substance abuse services</li> <li>• Hospital, rehabilitation and care services</li> <li>• Rescue Department</li> </ul>
Key subsidiaries in the first commission's area of responsibility	Subsidiaries in the second commission's area of responsibility
<p>Regional and infrastructure</p> <ul style="list-style-type: none"> <li>• Metropolitan Area Transport Ltd</li> </ul> <p>Apartments</p> <ul style="list-style-type: none"> <li>• Helsingin Asumisoikeus Oy</li> <li>• Helsingin kaupungin asunnot Oy</li> </ul> <p>Vitality and marketing</p> <ul style="list-style-type: none"> <li>• Forum Virium Helsinki Oy</li> <li>• Helsingin kaupunkitilat Oy</li> <li>• Helsinki Events Foundation sr</li> <li>• Helsinki Partners Ltd</li> <li>• Korkeasaaren eläintarhan säätiö sr</li> <li>• Stadion-säätiö sr</li> </ul> <p>Operating on market terms</p> <ul style="list-style-type: none"> <li>• Finlandia Hall Ltd</li> <li>• Helen Ltd</li> <li>• Port of Helsinki</li> <li>• Kiinteistö Oy Kaapelitalo</li> <li>• Metropolilab Oy</li> </ul>	<p>Culture</p> <ul style="list-style-type: none"> <li>• Helsinki Art Museum</li> <li>• Helsingin Musiikkitalon säätiö sr</li> <li>• Helsingin teatterisäätiö sr</li> <li>• UMO-säätiö sr</li> </ul> <p>Sports and exercise</p> <ul style="list-style-type: none"> <li>• Jääkentäsäätiö sr</li> <li>• Mäkelänrinteen Uintikeskus Oy</li> <li>• Urheiluhallit Oy</li> <li>• Vuosaaren Urheilutalo Oy</li> </ul> <p>Social services and health care</p> <ul style="list-style-type: none"> <li>• Helsingin Seniorisäätiö sr</li> <li>• Niemikotisäätiö sr</li> <li>• Oulunkylän kuntoutuskeskus sr</li> </ul>

<p>Commercial facilities</p> <ul style="list-style-type: none"><li>• Helsinki City Premises Ltd</li></ul> <p>Support services and others</p> <ul style="list-style-type: none"><li>• DigiHelsinki Oy</li><li>• Helsinki Metropolitan Area Reuse Centre Ltd</li><li>• Seure Henkilöstöpalvelut Oy</li></ul>	
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