

ASSESSMENT PLAN 2025

Committee 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 set by the City Council have been met 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 connection with its tasks.

Furthermore, the committee is 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, coordinating 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 5 February 2025, the Audit Committee's tasks in relation to the assessment include the following:

- to prepare an assessment report for the City Council, by the end of May, on the achievement of the objectives set by the City Council for operations and finances, as well as the effective and appropriate organisation of the City's operations, and
- before the processing of the assessment report by the City Council, to obtain from the City Board and, if necessary, other administrative bodies of the City statements on the assessment report and any separate report that may have been prepared, and to submit them to the City Council together with the assessment report.

On 14 December 2021, the Audit Committee approved the assessment plan regarding its term. The plan stated that in the preparation of annual assessment plans, efforts are made to ensure comprehensive assessments of all 13 areas of the City Strategy during the council term. It is appropriate not to assess each theme every year. Instead, the Audit Committee may decide to focus on specific themes in specific years. The assessment plan for each year specifies which areas of the strategy are assessed each year. This assessment plan will implement the action plan for the assessment year 2025.

Matters reported to the committee

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

- the achievement of the binding objectives of the budget for 2025 and divisional reviews
- the City's financial statements for 2025

- current issues in group governance
- use of artificial intelligence in the City of Helsinki
- use of expert services by the City Executive Office
- school planning and renovation schedule, communications, as well as suitability and costs of temporary facilities
- achievement of occupational health services' goals
- City Strategy 2025–2029.

Assessment texts processed by the Audit Committee

The texts of the assessment report processed by the Audit Committee on which no assessment memo is prepared:

- Assessment of binding operational objectives, prepared by Petri Jäske
- Assessment of the City's finances, prepared by Hanna Parkkonen, Petri Jäske and Liisa Kähkönen.

The assessment report, any separate reports and their drafts are processed by the Committee.

Assessment texts processed by the subcommittees

The Committee is divided into two subcommittees that assess the different City divisions according to the division of responsibility described in Appendix 1. Based on the Audit Department's preparation, the subcommittees present the assessments of the performance and appropriateness of operations listed below to the Audit Committee for processing. The objective assessments are reported to the Audit Committee in the form of the assessment of binding operational objectives described in Section 3. The assessment visits pertain to the areas of assessment specified in the plan.

First subcommittee

Assessments of the effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Liisa Kähkönen, Hanna Parkkonen, Kalle Puttonen, Jaakko Seppälä, Juuli Mikkonen and Elina Vismanen.

Strategy focal point: Ambitious climate responsibility and nature conservation

- Water protection and management, prepared by Jaakko Seppälä and Aija Kaartinen
- Procurement lifecycle management, prepared by Liisa Kähkönen and Elina Vismanen.

Strategy focal point: Safeguarding the distinct character and safety of Helsinki districts

- Prevention of segregation, prepared by Liisa Kähkönen and Juuli Mikkonen
- Safety communications, prepared by Kalle Puttonen and Harri Hynninen.

Strategy focal point: A functional and beautiful city

- Operation of Helsingin kaupungin asunnot (HEKA rental apartments), prepared by Kirsi-Marie Kaito and Timo Valtaluoto.

Strategy focal point: Responsible finances as a basis for sustainable growth

- Achieving the objectives of DigiHelsinki Oy, prepared by Hanna Parkkonen and Liisa Kähkönen.

Assessment of objectives

- City Executive Office, prepared by Elina Vismanen
- Central administration public enterprises, prepared by Petri Jäske
- Helsinki City Group, prepared by Liisa Kähkönen and Hanna Parkkonen
- Urban Environment Division, prepared by Jaakko Seppälä.

Assessment visits

- City Executive Office
- Urban Environment Division
- Helsingin kaupungin asunnot (HEKA)
- DigiHelsinki.

Second subcommittee

Assessments of the effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Aija Kaartinen, Liisa Kähkönen, Juuli Mikkonen, Tarja Palomäki and Elina Vismanen.

Strategy focal point: The world's best and most equal place to learn

- Effects of the expansion of compulsory schooling, prepared by Elina Vismanen and Kalle Puttonen.

Strategy focal point: Art and culture as facilitators of a good life

- Achievement of cultural services' strategic objectives, prepared by Juuli Mikkonen and Jaakko Seppälä.

Strategy focal point: An equal and international Helsinki

- After-school activities for schoolchildren and the Finnish model for leisure activities, prepared by Elina Vismanen and Timo Valtaluoto.

Strategy focal point: Helsinki residents' improving health and wellbeing

- Supporting informal carers in services for the elderly, prepared by Tarja Palomäki and Timo Cantell
- Substance abuse and mental health services in institutional Child Welfare care, prepared by Timo Cantell and Elina Vismanen
- Children's oral health care, prepared by Aija Kaartinen and Hanna Parkkonen.

Strategy focal point: Smart Helsinki managed with information and digitalisation

- Development of digital services in health care, prepared by Aija Kaartinen and Tarja Palomäki.

Assessment of objectives

- 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

- Social Services, Health Care and Rescue Services Division
- Education Division
- Social Services, Health Care and Rescue Services Division
- HUS.

Audit Department

Chapter 4 Section 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 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 term and an annual assessment plan together with the Committee and submits them for the Committee's approval; the Department reports on the outcomes of its assessment and audits to the Audit Committee and auditor.

The tasks pertaining to the Audit Department's assessment work include, among other things, the following

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

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

The Department prepares for the Committee and subcommittee meetings and assessment visits. The assessment work carried out by the Audit Department complies with Arvioinnin käsikirja (Handbook of Assessment), updated annually.

Appendix 1, Division of responsibilities between the Audit Committee subcommittees

First subcommittee	Second subcommittee
Central Administration City Board City Executive Office Central Administration public enterprises Board of Directors of the Financial Management Services Financial Management Services Board of Directors of Service Centre Helsinki Service Centre Helsinki Board of Directors of Helsinki City Construction Services Helsinki City Construction Services Board of Directors of Employment Services Enterprise City of Helsinki Employment Services Enterprise 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) Board of Directors Helsinki City Transport	Education Division Education Committee <ul style="list-style-type: none"> Early childhood education and preschool education Basic education General upper secondary education, vocational education and liberal adult education Services in Swedish Culture and Leisure Division Culture and Leisure Committee <ul style="list-style-type: none"> Library services Cultural services Youth services Sports services Social Services, Health Care and Rescue Services Division Social Services, Health Care and Rescue Services Committee <ul style="list-style-type: none"> Family and social services Health and substance abuse services Hospital, rehabilitation and care services Rescue Department
Key subsidiary communities within the first committee's remit	Subsidiary communities within the second committee's remit
Regional and infrastructure <ul style="list-style-type: none"> Metropolitan Area Transport Ltd Housing <ul style="list-style-type: none"> Helsingin Asumisoikeus Oy Helsinki City Housing Company Kiinteistö Oy Auroranlinna Business and marketing <ul style="list-style-type: none"> Forum Virium Helsinki Oy Helsinki City Premises Ltd Helsinki Events Foundation Helsinki Partners Oy Korkeasaaren eläintarhan säätiö Stadium Foundation Commercial organisations <ul style="list-style-type: none"> Finlandia Hall Ltd Helen Ltd Port of Helsinki Ltd Kiinteistö Oy Kaapelitalo MetropoliLab Oy Premises <ul style="list-style-type: none"> Kiinteistö Oy Helsingin Toimitilat 	Culture <ul style="list-style-type: none"> HAM Helsinki Art Museum Foundation Helsinki Music Centre Foundation Helsinki Theatre Foundation UMO Foundation Physical education <ul style="list-style-type: none"> Jääkenttäsäätiö Mäkelänrinne Swimming Centre Urheiluhallit Oy Vuosaari Sports Hall Social services and health care <ul style="list-style-type: none"> Helsingin Seniorisäätiö Niemikotisäätiö Oulunkylän kuntoutuskeskus

<div>Auxiliary services and other services<ul style="list-style-type: none">• Seure Henkilöstöpalvelut Oy• DigiHelsinki• Helsinki Metropolitan Area Reuse Centre Ltd</div>	
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