

Assessment report

2020



Helsinki



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Review by the Audit Committee

The Audit Committee is tasked with providing the City Council with information essential in decision-making on the achievement of the objectives set in the City Strategy and budget as well as on whether the City's operations are organised in an effective and appropriate manner. The committee's assessment report for 2020 presents observations and recommendations related to the Helsinki Group's operations that can be utilised by the City Council, City Board, other organs, the Central Administration and City divisions in the development of the City's operations. This report and the arviointikertomus.fi website also provide the municipality's residents with information on the City's performance in carrying out its duties in 2020.

The effects of the pandemic are addressed for each area of assessment under the red heading

The year 2020 was exceptional due to the COVID-19 pandemic. The effects of the pandemic are addressed in the assessment report for each area of assessment under the red heading.

The Audit Committee divided into two subcommittees for the assessment. The first subcommittee's areas of responsibility are the Central Administration and

Urban Environment Division. The assessment revealed that the implementation of participatory budgeting projects in the Urban Environment Division has been successful. However, in communications more attention should be paid to residents who do not follow social media or other digital channels. The Maritime Strategy has progressed well. Half of the measures planned for 2019–2022, the early years of the strategy, have already been implemented either fully or for the most part.

The second subcommittee's areas of responsibility are the Education Division, Culture and Leisure Division, and the Social Services and Health Care Division. The Culture and Leisure Division has successfully started implementing measures to promote gender equality in accordance with the City services' gender equality and non-discrimination plans. Based on the assessment of young people's opportunities to influence, the young people's initiative process should be simplified. In addition to this, the assessment detected the need to intensify cooperation between the Culture and Leisure Division and Education Division in making young people's opportunities to influence a tangible part of the activities and teaching at schools and educational institutions.

The assessment report and its background memos are available at www.arviointikertomus.fi

The Audit Committee would like to express its gratitude to everyone who assisted in the assessment of 2020 and proposed areas of assessment for the preparation of the assessment plan for 2021.

This assessment report is the last of the 2017–2020 council period of office. For these four years, the board has been pleased to implement the City's vision of being the most functional city in the world by suggesting development measures that support the vision.

Best regards,
City of Helsinki Audit Committee

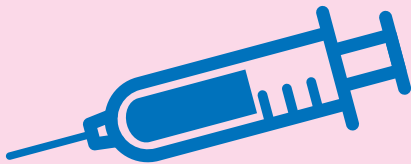


Summary

The Audit Committee is tasked with assessing whether the operational and financial objectives and targets set by the City Council have been achieved in the municipality and local authority corporation and whether the operations have been organised in an effective and appropriate manner. Here are some highlights from the results of the assessments concerning 2020.

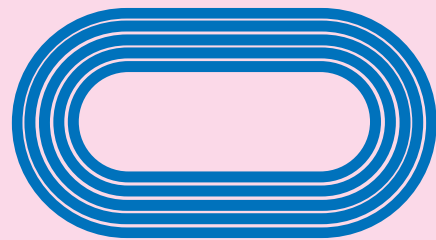
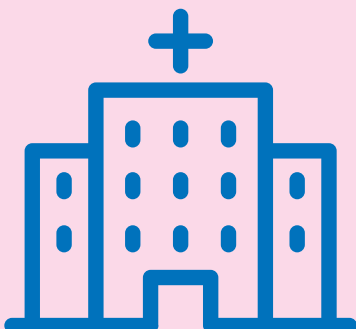
More than half of the objectives were achieved despite the COVID-19 pandemic.

The budget for 2020 contained a total of 36 binding operational objectives and targets approved by the City Council for the City divisions, public enterprises and departments. 56 per cent of all objectives and targets were achieved. Despite the COVID-19 pandemic, the achievement percentage was better than the previous year, when it was 46 per cent.



The COVID-19 pandemic makes it difficult to predict trends in the economy.

In 2020, the effects of the COVID-19 pandemic on the City of Helsinki's annual contribution margin remained neutral due to COVID-19 compensation from the state. However, the COVID-19 pandemic will cause a great deal of economic uncertainty in the future. It will affect municipal and corporate tax revenues, as well as expenditures, the growth of which is particularly difficult to predict due to the learning deficit and an increased backlog in treatment and services.



The costs of the Olympic Stadium modernisation and refurbishment project were exceeded significantly.

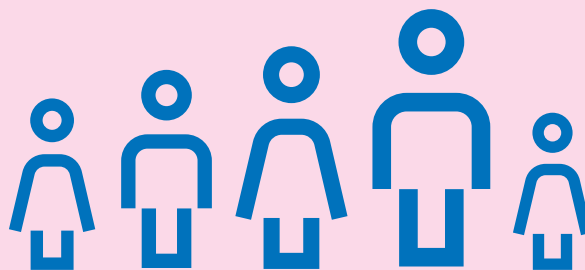
The costs of the Olympic Stadium modernisation and refurbishment project were almost EUR 127 million higher than estimated in the project plan. In the future, the Urban Environment Division must ensure that the implementation plans for projects submitted to the City Council for decision are sufficiently advanced and of high enough quality, and that the cost estimate prepared is as reliable as possible.

Access to non-urgent care at health stations is not being realised equally between different health stations.

Access to non-urgent care is provided at health stations mainly within the time limits prescribed by law, but not in accordance with Helsinki's own objectives or in an equal manner. In 2017–2020, there have been very large differences in waiting times for non-urgent care between health stations. In 2019, access to care declined significantly at all health stations. In 2020, fewer clients than before sought treatment at health stations due to the COVID-19 pandemic, which may have resulted in patients not receiving the treatment they needed. The biggest reason for the challenges of health stations is the shortage of doctors. The Social Services and Health Care Division must develop the working conditions of doctors in such a way that the workload is perceived as reasonable at all health stations, provide sufficient training opportunities for doctors and ensure that doctors' salaries are competitive.

The COVID-19 pandemic has exacerbated the situation of those in institutional child welfare services.

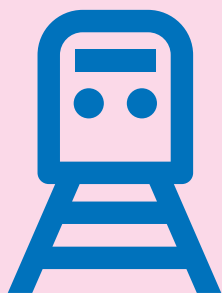
The COVID-19 pandemic has increased the need for child welfare services. Since the autumn of 2020, serious substance abuse, domestic violence and serious crime have been emphasised among children and young people placed in institutional care. Child Welfare responded to the COVID-19 pandemic in the spring by increasing its number of staff, but there have been problems with the availability of child welfare social work and institutional care staff since the autumn, which makes the implementation of services difficult. Places in institutional care for those in need of special and demanding support are also not available in accordance with demand. The assessment of substance abuse services recommends that substance abuse outpatient clinics increase cooperation with child welfare services in order to provide comprehensive support for the whole family.



Measures to prevent social exclusion among children and young people require more permanent solutions.

Measures to reduce inequality and prevent social exclusion among children and young people have been implemented in comprehensive schools in accordance with the Mukana programme and the Me school development project. Good experiences have been gained with the measures of the Me school development project, but the challenge is the permanence of the effects achieved by project funding. To ensure continuity, the Education Division must allocate permanent resources to comprehensive schools for work to prevent inequality and social exclusion among children and young people in areas with a higher-than-average level of disadvantage. The assessment of communal pupil welfare in basic education stated that the pupil's right to receive the services of a psychologist or welfare officer within the statutory deadline must be ensured.

The segregation of residential areas has not been halted.



Areal segregation has not decreased, although Helsinki has been able to curb segregation through a long-term housing policy aimed at creating a diverse population and housing structure. In recent years, ethnic segregation has increased most prominently. However, in individual areas, such as Myllypuro, the negative segregation trend has been halted by significant land use measures implemented by the City. Jokeri Light Rail and other rail projects planned will provide a good opportunity for neighbourhood development. The accessibility of the areas improved by the rail projects must be utilised by urban infill and the development of services.

Measures to reduce emissions from the use of buildings have progressed faster than measures to reduce emissions from construction.

The Urban Environment Division and Helsingin kaupungin asunnot Oy have taken numerous measures in accordance with the Carbon-neutral Helsinki 2035 action plan, particularly to reduce emissions from the use of buildings. Measures to reduce emissions from construction have progressed more slowly. Due to the long lifecycle of buildings, it is necessary to speed up these measures in order to meet the emission reduction targets on time. The assessment of the environmental policy objectives related to the City's procurements found that the development of environmental responsibility in the procurements of the divisions, departments and subsidiary communities has started in accordance with the action plan.



Audit Committee

The Audit Committee's tasks and composition

The Audit Committee is a statutory organ directly subordinate to the City Council. It is tasked with organising the audit of the administration and finances of the City of Helsinki and the Helsinki Group as well as assessing the achievement of objectives and targets and whether the operations are organised in an efficient and appropriate manner according to the Finnish Local Government Act. The committee prepares the matters decided upon by the City Council that concern the audit of the administration and finances, and it also monitors compliance with the obligation to declare private interests as laid down in the Local Government Act.

The City Council appointed the Audit Committee for the period 2017–2020 on 7 June 2017. The committee has nine members, each of whom has a personal alternate. The Audit Committee's assessments are prepared in two subcommittees, the compositions of which are presented in Table 1. The division of the areas of responsibility is appended to the assessment report.

In 2020, Audit Director Timo Terävä served as the Audit Department's manager and the Audit Committee's presenter. Minna Tiili was in charge of the assessment process. The audit process was led by Audit Manager Arto Ahlqvist.

The Audit Committee's secretary was Principal Performance Auditor Liisa Kähkönen. She was also in charge of coordinating the assessment work of the second subcommittee. Principal Performance Auditor Petri Jäske was in charge of coordinating the assessment work of the first subcommittee.

Assessment activities

Every year, the committee assesses whether the operational and financial objectives and targets set by the City Council for the City and Helsinki Group have been achieved and whether the operations have been organised in an effective and appropriate manner. The observations and recommendations related to the assessment are presented in this assessment report. Before the assessment report is discussed by the City Council, the committee requests the necessary statements from the City Board and other organs. Towards the end of the year, the City Board submits a report to the City Council on the measures that the individuals in charge of operations and the accountable persons have taken on account of the assessment report.

The assessment plan for 2020 was prepared in cooperation between the Audit Committee and the Audit Department, and the committee approved it on 12 May 2020. The Audit Committee arranged an opportunity for the municipality's residents and City staff to propose areas for assessment via the Kerrokantasi service. The assessment report includes two areas of assessment selected by the Audit Committee on the basis of the proposals presented in the Kerrokantasi service. The areas selected deal with the prevention of the segregation of residential areas and the realisation of young people's opportunities to influence. Proposals for areas for assessment requested from councillors, political groups in the City Council and the City administration were also taken into account in the plan's preparation. In accordance with the Audit Committee's action plan for 2017–2020, the areas assessed between 2018 and 2021 focus on nine themes derived from the City Strategy.

The practical assessment work was carried out by the Audit Committee's subcommittees, which discussed the implementation plans for the assessments, as well as the assessment memos and draft texts of the assessment report, at their meetings. The subcommittees conducted a total of four assessment visits to the Central Administration and City divisions.

From March 2020 onwards, the meetings of the committee and subcommittees were held electronically, with the exception of the Audit Committee meeting held at the Olympic Stadium on 3 November 2020. The assessment visits were also conducted using an electronic meeting procedure. On 26 November 2020, the Audit Committee participated in a joint webinar for the Helsinki Metropolitan Area audit committees organised by HUS.

The Audit Department assisted the Audit Committee and its two subcommittees in carrying out the assessment according to plan. The assessment work carried out by the Audit Department complied with Arvioinnin käsikirja (Handbook of Assessment), prepared by the department.

Audit activities

The auditor of the City of Helsinki for the financial years 2019–2022 is KPMG Oy Ab. The principal auditor, Jorma Nurkkala (JHT, KHT), submitted three reports on the audit of 2020 to the committee.

Composition of the Audit Committee

First subcommittee



Chair Dan Koivulaakso
Master of Social Sciences



Iida Haglund
Bachelor of Beauty and Cosmetics



Minna Salminen
Master of Arts (Education)



Juhani Strandén
Qualification in Business and
Administration of Accounting, QBA



Paul Taimitarha
Master of Science (Economics and
Business Administration)

Second subcommittee



Vice-chair Kauko Koskinen
Master Of Science (Technology),
Master of Science (Economics and
Business Administration)



Sanna Lehtinen
Doctor of Theology,
Master of Laws



Auni-Marja Vilavaara
Master of Arts,
Master of Laws



Tuomas Viskari
Master of Social Sciences

Monitoring declarations of private interests

According to the Local Government Act, certain elected officials and local government officers are obligated to submit a public declaration of private interests. The Audit Committee is tasked with monitoring compliance with this obligation and making these declarations known to the City Council. In 2020, the committee recorded the declarations of private interests submitted by elected officials and local government officers as a matter of record at its meetings on 2 June and 17 November 2020. The declarations were discussed by the City Council on 17 June and 9 December 2020. The Audit Department assisted the Audit Committee in the monitoring of the declarations of private interests.

Discussion of the assessment report for 2019

The City Council recorded the assessment report for 2019 and the statements requested for it as a matter of record on 17 June 2020. On 9 December 2020, the City Council recorded the report submitted by the City Board on the measures taken based on the assessment report as a matter of record. The Audit Committee will monitor the realisation of the recommendations it issued in 2019 in its assessment report for 2021.

Assessment of the effectiveness of recommendations

Figure 1. Measures taken based on recommendations issued by the Audit Committee between 2016 and 2018

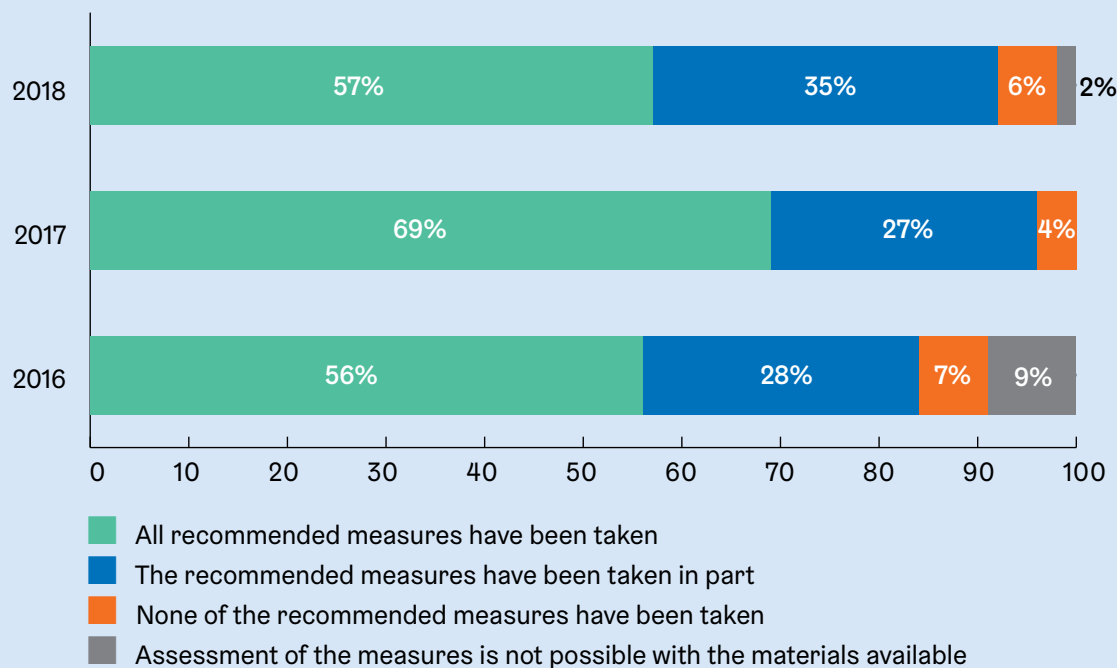


Figure 2. Impacts of the measures taken based on recommendations issued by the Audit Committee between 2016 and 2018

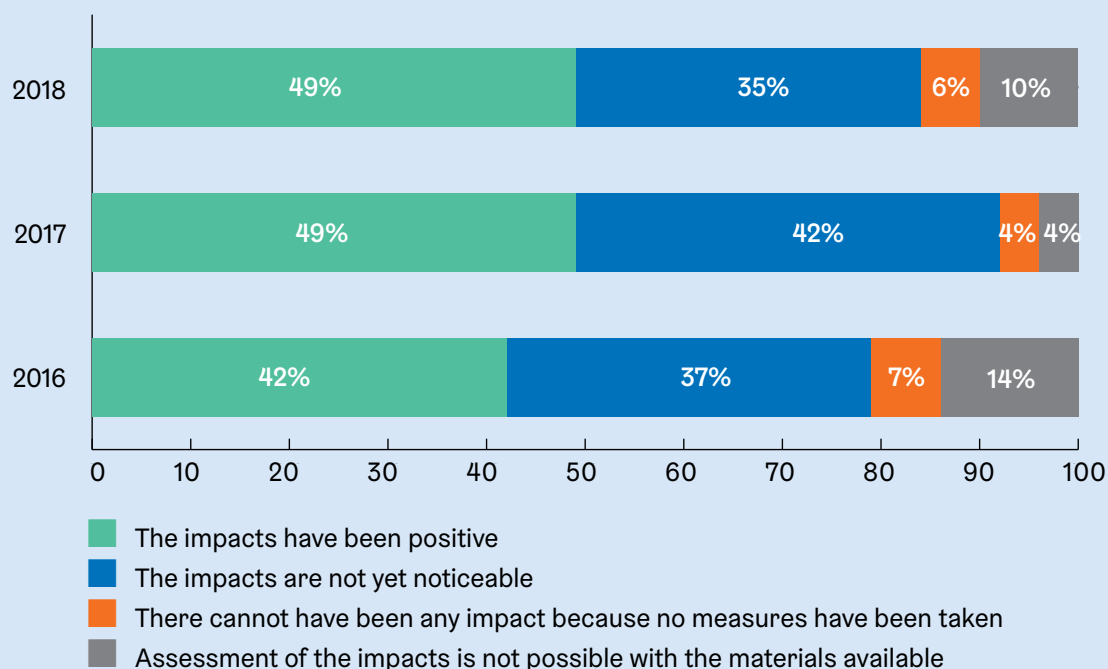












































Table 1. Summary of the realisation of the recommendations of the 2018 assessment report by area of assessment*

-  Fully realised: all recommended measures have been taken or the impacts have been positive
-  Partly realised: the recommended measures have been taken in part or the impacts are not yet noticeable
-  Not at all realised: none of the recommended measures have been taken

Area of assessment	Measures	Impacts
City-level assessments		
Follow-up on recommendations issued based on the financial audit		
Assessment of binding objectives and targets		
Finances		
Assessment of the City's finances		
Financial impacts of land transfer		
Strategy and management		
Consistency and equality of remunerations		
Ownership policy		
Setting goals for subsidiary communities and their management		
City attraction and internationality		
Attracting foreign investments, companies and talent		
Preventing inequality and social exclusion		
Areal equality of basic education		
Equal learning opportunities at the City's general upper secondary schools		
Transfer of social assistance to Kela		
Health and well-being from services		
Children and young people's access to mental health services		
Children and young people's access to rehabilitative therapy		
Quality and adequacy of services supporting informal care		
Quality of purchased services and contract management		
Built environment and ecological sustainability		
Quality control of new construction		
Realisation of emission reductions		
Realisation of the environmental protection programme		

* The result was calculated by scoring the assessments of individual recommendations (=5; =3 and =1) and calculating their average values. An average value of 4 is indicated with the  icon, while 2 is indicated with the  icon.

Assessment of the effectiveness of recommendations issued by the Audit Committee in 2018

? Have measures been taken according to the recommendations issued in the assessment report for 2018?

! Measures have been taken on 92% of the recommendations in the 2018 assessment report.

Main question:

What impacts have the recommendations made by the Audit Committee had?

Sub-questions:

1. Which of the measures recommended in the Audit Committee's 2018 assessment report have been taken by the central administration and City divisions?
2. What impacts have the recommended measures had?

The assessment report for 2018 addressed 17 areas of assessment and issued 49 recommendations. The effectiveness of the recommendations was assessed by examining the statements submitted about the assessment report, as well as the report submitted by the City Board to the City Council in December 2019, and by sending an e-mail enquiry to the management of the service entity concerned or another party in charge of the matter. The measures taken and their impacts were assessed on a four-point scale (Figures 1 and 2). Table 1 provides a summary of the realisation of the recommendations by area of assessment.

The recommended measures have mostly been taken

Measures have been taken on 92% of the recommendations in the 2018 assessment report (Figure 1). The figure presents a summary of the assessment results with regard to the measures taken. The results of the assessments concerning 2016 and 2017 are presented for comparison. In 2018, recommendations that did not lead to actions accounted for six per cent (three recommendations).

Three recommendations have not yet been realised

The three recommendations that had not been realised by the time of monitoring, December 2020, were the following:

- The City Executive Office must speed up the preparation of ownership strategies for the City Group Division so that the City Board can appoint the companies operating under market conditions and decide on their ownership strategy.
- The Urban Environment Division must advance the achievement of traffic emission reduction targets by more effective means than before.
- The Social Services and Health Care Division must improve the accessibility of informal care services by arranging transport to the service, by means of a taxi voucher, for example.

According to the City Executive Office's City Group Governance Unit, the draft ownership strategies for subsidiary communities that operate under market conditions were mostly completed in autumn 2020, but they have not been submitted for decision-making separately, as it has been deemed appropriate to decide on all subsidiary communities' ownership strategies together in spring 2021. Only then will an official policy be issued as to which subsidiaries will operate under market conditions.

The Urban Environment Division has not yet advanced the achievement of traffic emission reduction targets by more effective means than before. According to studies, the most effective ways to reduce greenhouse gas emissions from traffic are vehicular traffic pricing, reduction of the performance and specific emissions of heavy traffic, and a significant increase in the number of electric cars. The City's role in increasing the number of electric cars is mostly enabling. Road pricing trials cannot be advanced until the legislation is changed.

In its 2018 assessment report, the Audit Committee stated that transport or a taxi voucher to services for a person in informal care – to 24-hour care during the informal carer's free time, for example – would improve the accessibility of the service and support the informal carer's coping. The Social Services and Health Care Division has estimated that, according to current demand, the transport for the statutory days of leave



included in the support for informal care would cost EUR 100,000–150,000. However, the division has not allocated funding for this.

Half of the recommendations have already led to positive effects

When the assessment was carried out, the measures taken based on the recommendations issued in the assessment report for 2018 had produced visible positive impacts in 49 per cent of the recommendations, which is the same as the previous year (Figure 2). In 35 per cent of the recommendations, the impacts of the measures taken could not yet be seen. Some of the recommendations are such that effects cannot be achieved with them in the short term, even though measures are being implemented.

In 2018, the assessment report included five recommendations that could not be assessed with regard to their impacts. In two cases, the data needed for impact assessment were not available due to the COVID-19 pandemic. The COVID-19 pandemic had some other effects as well, especially on the implementation of the Social Services and Health Care Division's measures.

Mental health services for children and young people have been improved, but the shortage of doctors remains a problem

The joint assessment of HUS and the municipalities in the Helsinki Metropolitan Area included eight recommendations for improving mental health services for

children and young people, most of which have been advanced well. In accordance with the recommendations, the Social Services and Health Care Division has improved children and young people's access to mental health services by establishing Mieppi mental health service units serving people over 13 years of age in Myllypuro and Kalasatama and increasing Youth Station resources. Service chain cooperation has been intensified with HUS and within the City. However, the shortage of doctors has not been alleviated. The Audit Committee also recommended that, at the latest in situations requiring psychiatric treatment, the child or young person should be provided with a doctor and a responsible person to coordinate the services and be responsible for the flow of information. It cannot be said that this has been realised, which is partly due to the shortage of doctors. In the Education Division, the availability of psychologist services in basic education student welfare has been improved with additional funds, and one and a half times the normal resourcing has been allocated for student welfare in general upper secondary schools with a special educational task.

Conclusions

Almost all (92 per cent) of the recommendations issued by the Audit Committee in the assessment report for 2018 were such that the City divisions had taken the recommended measures either in part or in full. Positive impacts were identified in half of the recommendations.

Follow-up on the recommendations of the financial audit

Based on the City of Helsinki's Administrative Regulations, one of the tasks of the Audit Committee is to monitor that the accountable persons and other persons in charge of operations have taken the necessary measures in response to the recommendations and reminders based on the financial audit.

The City's auditor reports on the financial audit performed to the Audit Committee three times per year. The reports are distributed to the management of the City and its divisions, departments and public enterprises, as well as other persons responsible for administration and financial management. A summary report on the audit of the financial year is also distributed to the city councillors. The reports describe the findings of the audits and issue recommendations to the organisational departments based on them.

Follow-up on audit findings related to the financial audit of 2018–2019

During the financial year, the auditor reported to the Audit Committee on recurring deficiencies in financial and administrative management that had been identified during the audits in 2018–2019. The areas in which these recurring observations were made are memo vouchers, balance sheet breakdowns, the tracking of movable assets and the existence of assets, procurement activities and administration. The Audit Committee considers it appropriate to remind the organisational departments of their obligation to take immediate action to remedy the deficiencies identified in the financial audit. This applies in particular to the parties mentioned in the reports at the time, but the recommendations will also benefit those who were not the subject of the audit at the time of the audit in question.

The Audit Committee concludes that

the City Board must

- ensure that the accountable persons take immediate action in accordance with the auditor's recommendations to remedy the deficiencies identified.

Assessment of binding operational objectives and targets in 2020

56 per cent of all objectives and targets were achieved

The budget for 2020 contained a total of 36 binding operational objectives and targets approved by the City Council for the City divisions, public enterprises and departments. According to the Audit Committee's estimate, 20 of these objectives, i.e. 56 per cent, were achieved. Despite the COVID-19 pandemic, the achievement percentage was better than the previous year (46 per cent). In the financial statements, 22 objectives were considered achieved. The difference between the Audit Committee's assessment and the financial statements is due to the fact that the achievement of two of the objectives could not be assessed. The indicator for one of these objectives lacked a target level, and the achievement of one of the indicators for the other objective was subject to interpretation.

There were a total of 73 indicators that indicated the achievement of the objectives. According to the Audit Committee's estimate, 68 per cent of them were achieved (Figure 3). According to the financial statements, the number of objectives achieved was higher by two.

The Urban Environment Division had the objective of 'Improving customer experience.' According to the financial statements, both indicators of the objective were achieved, so the objective was achieved. According to the Audit Committee's assessment, the achievement of the objective cannot be assessed because it is not possible to comment on the achievement of one of its indicators. Only one of the objective's indicators is set unambiguously, determining that the median lead time for renting an area for an outdoor event should be five business days. At the same time, the second indicator of responding to customer feedback within the target time is set to 'five business days.' As the indicator does not state that this is an average or a median, the indicator can also be interpreted as meaning that the target time must not be exceeded at all. In its monitoring, the division has deemed that five business days means seven days. Times exceeding seven days accounted for six per cent of cases in 2020. Viewed in this way, the indicator was not achieved. Instead, if the achievement is assessed based on an average, the indicator was met, as the annual average was 5.8 days.

The Rescue Department had the objective of 'The staff's working ability will be continuously promoted' and its indicator was 'Instances of sick leave and early support procedures will be realised.' According to the financial statements, the objective was achieved because short instances of sick leave constituted 0.71 per cent (0.91 per cent in 2019) and the realisation rate for early support discussions was 65 per cent (60 per cent in 2019). According to the Audit Committee's assessment, the achievement of the objective cannot be assessed because no target level had been set for the indicator.

Furthermore, need for improvement was found in the objective setting of two public enterprises. In the 2020 budget, five binding operational objectives were set for Service Centre Helsinki. However, only one indicator in the budget, representing customer satisfaction, corresponded with them. In another part of the budget, the public enterprise's binding operational objective was stated to be customer satisfaction. According to the budget, the company thus had either five binding operational objectives or only one. In the financial statements, Service Centre Helsinki only reported on the achievement of the customer satisfaction indicator. In the 2021 budget, only one binding objective had been set for Service Centre Helsinki, but in practice it contained multiple objectives. The indicator remained the same: customer satisfaction. The ambiguity is increased by the fact that in the 2021 budget, as well, another part states that the binding objective is the indicator, i.e. customer satisfaction.

For Financial Management Services (Talpa), on the other hand, four binding operational objectives were set in the budget. However, indicators were set for only two of these. In the financial statements only the achievement of these two indicators was reported on. The 2021 budget no longer has a similar problem, with two indicators corresponding to the two objectives.

The objectives of the Education Division were achieved the least successfully

Examined by division, the binding operational objectives were best achieved in Central Administration and the Urban Environment Division (Figure 4). The Central Administration includes the City Executive Office, the Audit Department and the public enterprises of

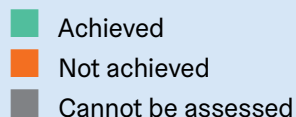


Figure 3. Achievement of the indicators of the binding objectives and targets of City divisions, public enterprises and departments in 2020, per cent



Figure 4. Achievement of binding objectives and targets by division in 2020, number of objectives

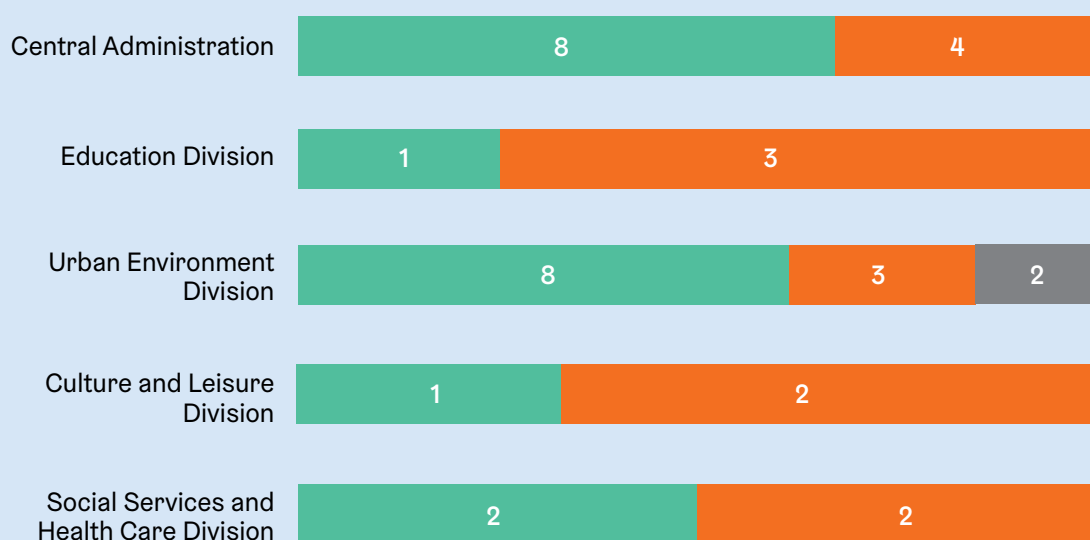
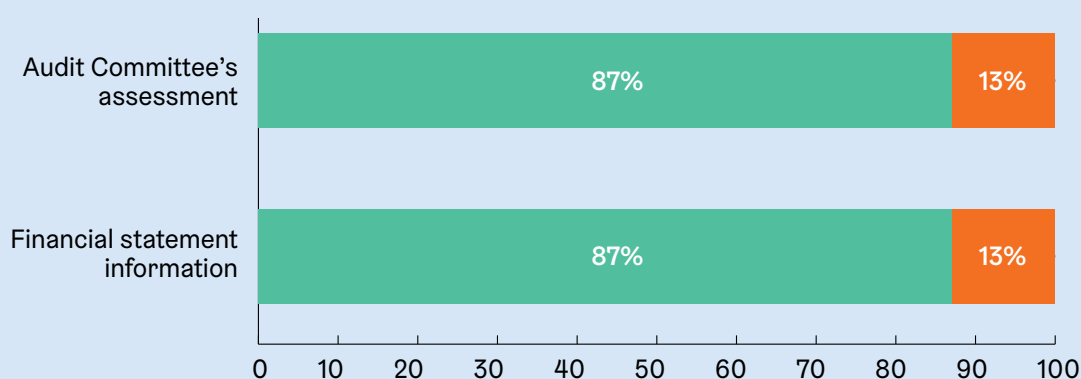


Figure 5. Achievement of the objectives of subsidiary communities in 2020, objectives reported to the City Council



the Central Administration. In addition to the actual division, the Urban Environment Division includes the Rescue Department and Helsinki City Transport (HKL).

Half of the objectives of the Social Services and Health Care Division were achieved. The objectives had a total of 13 indicators, nine of which were achieved. One of the three objectives of the Culture and Leisure Division was achieved and only one of five indicators. The objectives of the Education Division were achieved the least successfully. Of the four objectives, one was achieved. There were a total of 14 indicators, nine of which were achieved.

The effects of the COVID-19 pandemic on the achievement of binding objectives and targets

A total of 14 objectives were not achieved. The deviations from the objectives were mainly discussed and approved by the City Council on 17 February 2021. The failure to achieve one binding objective will only be discussed by the council on 21 April, i.e. after the approval of the financial statements. The failure to achieve objectives was related to the COVID-19 pandemic in 11 cases. Examples of objectives whose failure was affected by the COVID-19 pandemic include the vocational education objective of reducing negative drop-out rates, the Rescue Department's objective of average response time for first responders and the Social Services and Health Care Division's objective of improving client experience at health stations and psychiatric and substance abuse services. The realisation of the latter objective could not be measured because the client feedback devices had to be disabled. The Rescue Department's objective was influenced by the fact that after the treatment of a coronavirus patient, the ambulance is out of commission for 30–60 minutes due to interior washing.

87 per cent of the objectives for subsidiary communities were realised

The budget for 2020 set a total of 15 objectives for 13 subsidiary communities that were reportable to the City Council. Of these objectives, 13 were realised, i.e. 87 per cent (Figure 5). The Audit Committee's assessment was consistent with the financial statements.

The unachieved objectives were the objective related to the increase in the maintenance costs of Kiinteistö Oy Helsingin Toimitilat and Seure Henkilöstöpalvelut Oy's objective of reducing the fixed costs and depreciations per one completed shift by four per cent compared to 2019. The increase in the maintenance costs of Kiinteistö Oy Helsingin Toimitilat should have been a maximum of 1.3 per cent, while the actual increase was 10.5 per cent. The costs mentioned in Seure's objective increased by 18 per cent, while the target was a reduction of four per cent. The COVID-19 pandemic affected

Seure's failure to meet the objective. The deviations in the subsidiary communities' objectives were discussed and approved by the City Council on 17 March 2021.

Conclusions on the achievement of objectives and targets

56 per cent of the binding operational objectives and targets and 68 per cent of the indicators in the budget for 2020 were achieved. The Audit Committee's assessment deviated from the financial statements with regard to two indicators, because the committee considered the indicators to be ambiguous.

One indicator of the Urban Environment Division and one indicator of the Rescue Department were deemed to need clarification in order to make an unambiguous assessment of the achievement of the objective. Furthermore, it was found that there was a difference between the financial statements and budget regarding the objectives of Service Centre Helsinki and Talpa. Talpa has corrected the way the objectives are presented in the 2021 budget, but Service Centre Helsinki's method of presentation may continue to cause problems in the future as well.

87 per cent of the binding objectives set for subsidiary communities were achieved. Only two objectives were not achieved.

The Audit Committee concludes that

Service Centre Helsinki must

- clarify the presentation of binding operational objectives so that it is consistent between the budget and financial statements and the various sections of the budget.

the Urban Environment Division must

- clarify the target time set in the budget for responding to customer feedback so that the interpretation of its realisation is unambiguous.

the Rescue Department must

- clarify the indicators set in the budget for the realisation of instances of sick leave and early support procedures by setting target levels for them.

Assessment of operations according to themes decided by the committee



Finances

Achievement of the financial objectives and targets of the budget and strategy

The effects of the COVID-19 pandemic are not yet visible in the City's finances

The COVID-19 pandemic has significantly reduced the output of the Finnish economy. In 2020, the volume of gross domestic product decreased by 2.8 per cent according to the preliminary information (15 March 2021) of Statistics Finland. According to the financial statement estimates published by Statistics Finland (10 February 2021), the combined annual contribution margin of the municipalities in Mainland Finland increased by EUR 2.2 billion from the previous year. Factors explaining this included the tax card reform, the increase in the share of corporate tax and, in particular, the EUR 3 billion COVID-19 subsidy granted by the state to the municipal sector.

In 2020, the effects of the COVID-19 pandemic on the City of Helsinki's annual contribution margin remained neutral due to COVID-19 compensation from the state. The City's actual tax funding consisting of tax revenue and central government transfers was EUR 176 million better than indicated in the budget (Table 2). This was significantly affected by the state's COVID-19 compensation for municipalities, which was realised by raising the corporate tax distribution share and increasing central government transfers by EUR 214 million.

Expenditure increases due to the COVID-19 pandemic totalled EUR 129.2 million. The largest expenditure items were coronavirus testing and the procurement of protective equipment (EUR 73 million) and HUS's additional expenses (EUR 28.1 million). Expenditure increases in the Education Division amounted to EUR 7.9 million. Moreover, the City lost approximately EUR 68.2 million in operating income. The lost income included income from land sales, lease of plots and premises, customer fees and sales, among other things. On the other hand, the City incurred cost savings of EUR 44.9 million due to the COVID-19 pandemic.

Table 2 shows that the overall effects of the COVID-19 pandemic on the City's finances in 2020 were ultimately positive by EUR 23.5 million. Indeed, the effects of the pandemic are likely to be felt only in the long run, which makes economic forecasting difficult. The restrictive measures are having a major impact on the daily lives and well-being of residents, as well as the operating conditions of companies and communities, which in turn affect municipal and corporate tax revenues, among other things. According to statistics from the Ministry of

Economic Affairs and Employment (5 March 2021), the number of unemployed people in Helsinki increased by as much as 58 per cent from January 2020 to January 2021. In particular, the number of young unemployed people increased. Growth in the number of long-term unemployed people also accelerated towards the end of the year. The COVID-19 pandemic has affected different sectors of the national economy in various ways. The decrease in tourism, in particular, is affecting the City's finances.

The City closed many of its services in the spring and at the end of the year, and the closure has continued throughout the spring of 2021. The negative effects worsened the situation of young and older residents of Helsinki and those living alone, in particular, which is reflected in increased mental health problems and, especially among young people, as social problems. The restrictions have exacerbated the situation for those who are already in a vulnerable position and increased polarisation and the risk of social exclusion. It is predicted that the effects of the COVID-19 pandemic will become visible in the future in the form of a backlog in treatment and services and as a learning deficit, which will burden the City's service system and economy in the future.

The target increase in expenditure in the strategy was clearly exceeded

According to the City Strategy, a 0.5 per cent annual increase in multi-factor productivity covers part of the need to increase operating expenditure that is caused by the increase in population. According to the budget for 2020, this target is calculated by taking into account the city's annual population growth according to the population projection, as well as the change in the cost level of basic services according to the price index, and subtracting the annual 0.5 per cent increase in multi-factor productivity. The actual population growth percentage from the previous year is used in the calculation of the achievement of the target due to the fact that costs are not incurred until the population growth has already taken place. At the budgetary phase, the forecast available for the change in the basic services price index was 2.7 per cent, and the allowable increase in operating expenses would have been three per cent. Table 3 shows that, based on the information available at the financial statements phase, the increase in expenditure should have been only 1.3 per cent. With the actual increase being as great as 4.4 per cent, the target was

Table 2. Effects of the COVID-19 pandemic on revenue and expenditure in 2020

	Effect, EUR million
Effect on tax funding (including central government transfers)	+176
Expenditure increases	-129.2
Expenditure savings	+44.9
Loss of operating income	-68.2
In total	+23.5

Table 3. Realisation of the target increase in expenditure according to the City Strategy in 2020, per cent

	Actual figure
Population growth (actual figure in 2019)	+0.9
Change in the price index of basic services	+0.9
Improvement target for productivity: 0.5 per cent decrease	-0.5
Real growth in operating expenditure allowed by the City Strategy	+1.3
Actual change in expenditure	+4.4

Table 4. Key figures of the public enterprises of the City of Helsinki for the financial period 2020, EUR thousand

Public enterprise	Turnover	Operating surplus	Surplus for the financial period	Return on initial capital	Investment expenses
Helsinki City Transport (HKL)	212,935	36,451	2,790	8,442	132,775
Service Centre Helsinki	92,994	3,998	4,078	80	177
Helsinki City Construction Services (Stara)	266,972	16,409	14,452	1,944	6,973
Financial Management Services (Talpa)	28,590	-811	-867	56	317
Occupational Health Helsinki	21,617	58	18	40	71

Figure 6. Operating expenditure allowed by the strategic target compared to actual expenditure between 2018 and 2020, EUR billion

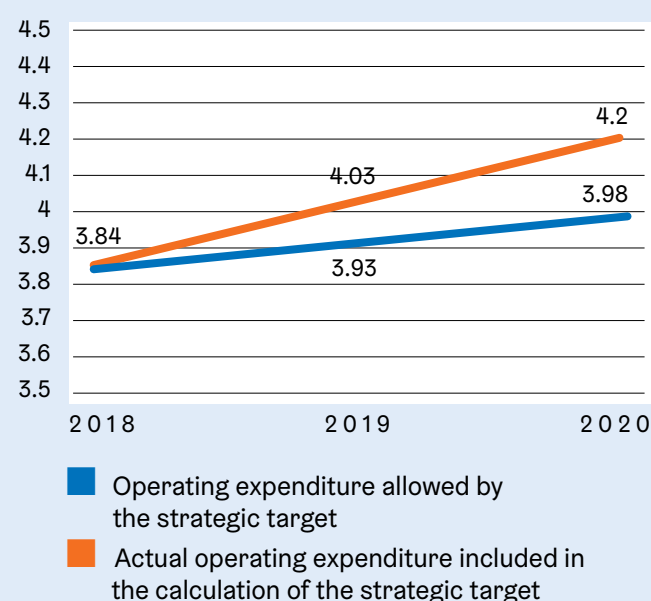
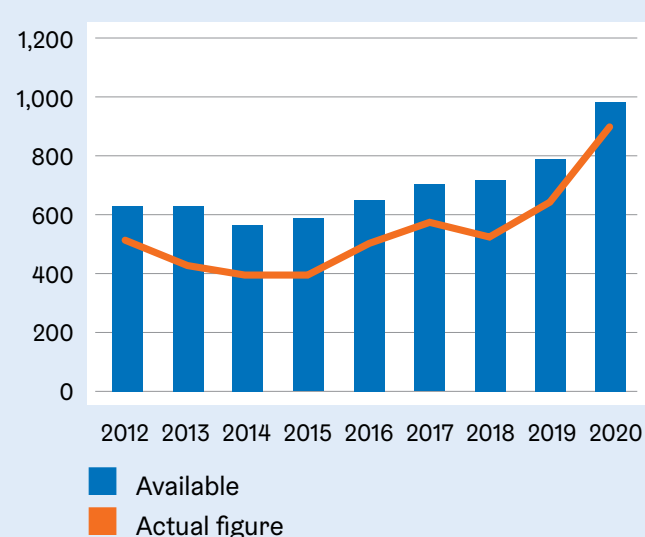


Figure 7. Realisation of investment allocations between 2012 and 2020, excluding public enterprises, EUR million (fixed prices)



not achieved. The calculation of the target in the strategy does not include public enterprises or funds. With regard to net budgeted budget items, the change in the operating margin is taken into account.

The target increase in expenditure with the same content has been in force since the 2018 budget. The target was met in 2018. In 2019, the increase in expenditure was 2.2 percentage points higher than the target and in 2020 already 3.1 percentage points higher than the target. Figure 6 shows that the deviation from the target has been quite large in terms of euros – EUR 100 million in 2019 and EUR 220 million in 2020. Part of the reason why the goal has not been achieved is that the City Council deviated from the goal set in the City Strategy when deciding on the budget. Furthermore, the forecast on the change in the cost level during the preparation of the budget was higher than the actual change.

The budget's operating expenditure totalled EUR 4.8 billion, exceeding the budget by EUR 19.6 million. The City's external operating expenditure (including public enterprises) increased by 3.6 per cent. Operating income totalled EUR 1.4 billion. The income exceeded the budget by EUR 59.5 million.

Tax revenue increased slightly from the previous year

Tax revenue was EUR 3.57 billion, which was EUR 57 million lower than budgeted. However, there was an increase of 2.1 per cent compared to the previous year. Municipal tax revenue accounted for EUR 2.8 billion, increasing by as much as six per cent compared to the previous year. This was influenced by corrections to the 2019 tax revenue transfers and better-than-expected development of the sum of wages and salaries. Corporate tax revenue totalled EUR 519 million, with a change of -11.5 per cent from last year. Property tax revenue totalled EUR 254 million, which marked a decrease of 7.3 per cent compared to the previous year. Due to changes in the property taxation process, just over 10 per cent of 2020 taxes will not be due until 2021.

In total, tax revenue and central government transfers were EUR 176 million higher than budgeted, as the central government transfers were EUR 234 million higher than budgeted.

Expenditure on the municipal funding of the labour market subsidy was significantly exceeded

In the budget for 2020, the operational economy section included a total of 25 binding allocations or operating margins. Of these, 18, i.e. 72 per cent, were realised either according to the budget or better than budgeted. Seven of the binding allocation items either exceeded their expenses or fell below their operating margin. The City Council granted the right to a budget overrun for all of them on 17 February 2021. The largest deviation

in terms of euros, EUR 32 million, occurred in the expenses of the budget item 'Hospital District of Helsinki and Uusimaa.' The largest deviation in terms of percentage was the 22 per cent (EUR 13.8 million) expenditure overrun of the budget item 'Municipal funding of the labour market subsidy, for the use of the City Executive Office.' The labour market situation deteriorated due to the COVID-19 pandemic. Activation services for unemployed people were also suspended in the spring.

91 per cent of investment allocations were spent

Figure 7 shows that the amount available for investments in 2020 totalled EUR 977 million, including rights to budget overruns granted by the City Council but excluding public enterprises. The actual investment expenses totalled EUR 892 million. Of the investments, EUR 130 million consisted of investing the sales revenue of the Kiinteistö Oy Kalasataman Kymppi building built for the Urban Environment Division in the real estate company in question. Excluding this capitalisation, the investment expenses totalled EUR 762 million. As much as 91 per cent of the available investment allocations were spent. So far, this is the best investment realisation percentage for the period from 2012 onwards. The investment realisation percentage was particularly low in 2015, when only 68 per cent of the investment allocations were spent. The situation has improved since then. Figure 7 shows the allocations at the price level of 2020.

The investment section included a total of 19 binding allocation items. Of these, 11 fell below the budgeted allocation or were realised as planned (58 per cent). Eight budget items were exceeded. All the overruns have been granted overrun rights on the grounds of rapid progress of investments, among other things.

The result weakened in three public enterprises

The binding operational objectives and targets set for public enterprises have been examined as part of the achievement of binding objectives. Among them were two objectives and targets related to financial performance, one of which was not achieved. The objective of Talpa was for the result of the financial period to be no less than EUR 10,000. The actual result was a loss of almost EUR 900,000. Talpa's result was weakened by reduced performance due to the COVID-19 pandemic and the cancellation of the HR and payroll system upgrade contract. Talpa had set aside a considerable amount of resources for the implementation of the cancelled system project. The objective of HKL was for the result of the financial period to be no less than zero. The actual figure was EUR 2.8 million. HKL's, Talpa's and Occupational Health Helsinki's surplus for the financial period decreased from 2019. In contrast, Stara's surplus for the financial period increased from the previous year.

A required rate of return on initial capital has been set for the public enterprises in the profit and loss account

section of the budget. Table 4 shows the return on initial capital as well as the turnover, operating surplus, surplus for the financial period and the investment expenditure for 2020. HKL's surplus for the financial period is

significantly smaller than the operating surplus, as not only the return on initial capital but also the refund of infrastructure interest to the City and loan interest rates are high.

Trends in financial indicators

The annual contribution margin and revenue from land sales were not enough for investments

The annual contribution margin indicates the amount of internal financing that remains for use on investments and amortisation of loans after the payment of running costs. The funds statement indicates the cash flow for the current year.

Figure 8 shows that investment expenditure has grown strongly since 2018, by more than EUR 400 million. In 2020, the annual contribution margin and revenue from land sales were no longer enough for investments as in previous years. Revenue from land sales, building sales and the sales of premises based on shareholding were EUR 3 million lower than in the previous year, but EUR 37 million higher than anticipated in the budget.

As shown in Table 5, the annual contribution margin of the parent City has been over twice as much as the depreciation level in recent years, and it has further improved to 2.3 times in 2020. The percentage of investments funded with funds from operations has declined but is still reasonably good. The corresponding key figures were lower in the group than in the parent City but better than in the previous year.

The percentage of investments funded with funds from operations declined from the previous year. Without the effect of the one-time capitalisation of Kiinteistö Oy Kalasataman Kymppi (EUR 130 million), the value of the key figure would be 94 per cent, which would still be high. The debt coverage ratio has been improving for several years. Cash sufficiency improved compared to the previous year. These key figures are also at a relatively good level at group level. The cash flow accumulation from operations and investments from five years shows the amount left over from the cash flow for net lending, amortisation of loans and strengthening the treasury. When this figure is negative, expenses must be covered either by reducing the existing cash reserves or by taking out more in the way of loans. In 2020, the cash flow from operations and investments was negative by EUR 8.8 million, but the five-year accumulation was clearly positive, i.e. EUR 513 million. At group level, the cash flow accumulation from five years was negative by EUR 563 million.

The loan portfolio continued to decrease

According to the City Strategy, total investments are set to a level that can be funded during the strategy period with internal financing without increasing the loan port-

folio per capita. Table 6 shows that the parent City's loan portfolio has decreased every year since 2015. The loan portfolio per capita has also decreased, i.e. the strategy's objective on the sufficiency of internal financing is being met well. The group's loan portfolio is high and has continued to grow. The group's figure is affected by the fact that Helsinki City Housing Company has a large amount of liabilities. However, the company's loan management costs are in practice covered by the rental income from the tenants of the rental housing.

The parent City's relative indebtedness has remained almost the same as the previous year (Figure 9). The group's relative indebtedness is high and has increased slightly. The equity ratios of the parent City and group have remained almost at the same level.

Predicting trends in the economy is difficult

Figure 10 shows in euros the extent to which the actual operating margin, annual contribution margin and result for the financial period in the City's financial statements have differed from those anticipated in the budget during the current council period of office. Operating margin indicates the amount of operating expenses left to be covered with tax income and central government transfers after the operating income has been deducted from the expenses. Operating income includes income from fees, sales and rents, for example. Annual contribution margin expresses the actual amount of money left over from the operational economy, which can be used for funding investments, among other things. The result for the financial period is an accounting figure affected by the calculated depreciations and extraordinary income and expenses.

Figure 10 shows that the operating margin, annual contribution margin and result for the financial period anticipated in the budget have deviated from the actual figures in the financial statements during the council period of office, but the size of the deviations has varied greatly from year to year. The 2017 budget was prepared in a situation where the development of the national economy was weak and the need to tighten the operating expenses of municipal finances was discussed. However, both municipal and corporate taxes started to develop very positively during the year, as a result of which the City lowered its tax rate for 2018. The 2018 budget was prepared at a time of rapid growth in the national economy. Nevertheless, the financial statements stated that appropriations and interest expenditure were lower than estimated and the revenue from taxes and land sales

Table 5. Sufficiency of the annual contribution margin and certain key figures 2016–2020

	2016	2017	2018	2019	2020
Annual contribution margin, percent of depreciations (parent)	239	236	217	203	229.7
Annual contribution margin, percent of depreciations (group)	193	197	175	167	170.4
Percentage of investments funded with funds from operations (parent)	125	137	123	97	84.6
Percentage of investments funded with funds from operations (group)	88	103	80	63	63.7
Debt coverage ratio (parent)	2.4	4.7	6.3	7.4	9.1
Debt coverage ratio (group)	2.1	3.5	3.3	3.1	4.8
Cash sufficiency, days (parent)	79	99	91	77	85
Cash sufficiency, days (group)	59	76	69	62	66
Cash flow accumulation from operations and investments from five years, EUR million (parent)	-158	184	790	355	513
Cash flow accumulation from operations and investments from five years, EUR million (group)	-533	-112	98	-283	-563

Table 6. Loan portfolio in 2016–2020

	2016	2017	2018	2019	2020
Loan portfolio on 31 December (parent), EUR million	1,371	1,206	1,100	1,014	992
Loan portfolio on 31 December (group), EUR million	4,940	4,985	4,984	5,171	5,552
Loan portfolio, EUR per capita (parent)	2,157	1,871	1,698	1,550	1,508
Loan portfolio, EUR per capita (group)	7,772	7,732	7,670	7,914	8,442

were better than expected. The forecast for 2019 was more successful. The 2020 budget was prepared without knowledge of the COVID-19 pandemic. The large COVID-19 compensation payments from the state contributed to the realisation of the annual contribution margin and the result for the financial period as significantly better than the budget in 2020.

It is important to improve the forecasting and monitoring of revenue and expenditure accumulation. Three times per year, the divisions, departments and public enterprises prepare a forecast on the realisation of the budget, which they bring to the attention of their committees and boards of directors. However, the City Board and members of the City Council typically do not discuss the development of the City-wide financial forecast during the budget year. For policy-makers, the development of the financial situation – which has been very positive in recent years – may come as a surprise at the financial statements phase. In addition to the accuracy of forecasts, it is important that policy-makers have an up-to-date overview of the City's finances.

Conclusions

The amount of long-term debt has been successfully reduced in the parent City for several years, even

though the City's investment expenses have increased. Thus, investments have been successfully realised during the strategy period with internal financing, without increasing the loan portfolio per capita. The increase in operating expenses has not remained within the limits set in the City Strategy. However, the City's finances are stable. Both the investment level and the realisation percentage of investments were exceptionally high in 2020. Internal financing remained high, partly due to the one-time COVID-19 compensations paid by the state.

The COVID-19 pandemic is causing a great deal of economic uncertainty. It will affect municipal and corporate tax revenues, as well as expenditures, the growth of which is particularly difficult to predict due to the learning deficit and an increased backlog in treatment and services.

The Audit Committee concludes that

the City Board must

- prepare for increasing costs caused by the backlog in treatment and services and learning deficit due to the COVID-19 pandemic.

Figure 8. Trends in the annual contribution margin, revenue from the sale of fixed assets and investments between 2016 and 2020, incl. public enterprises, EUR million (fixed prices)

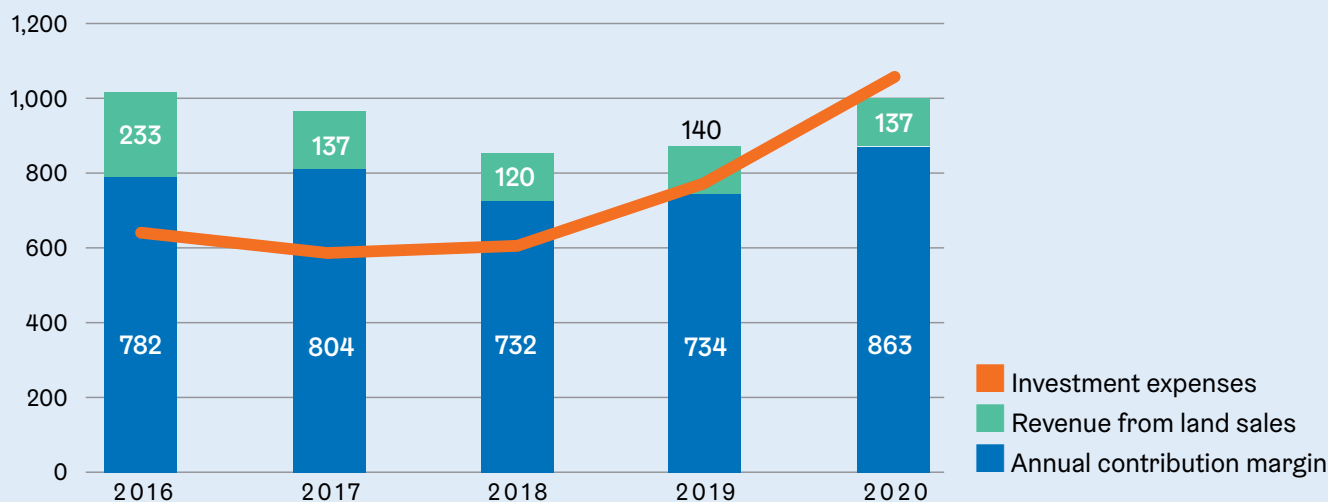


Figure 9. Trends in the equity ratio and relative indebtedness 2017–2020, per cent

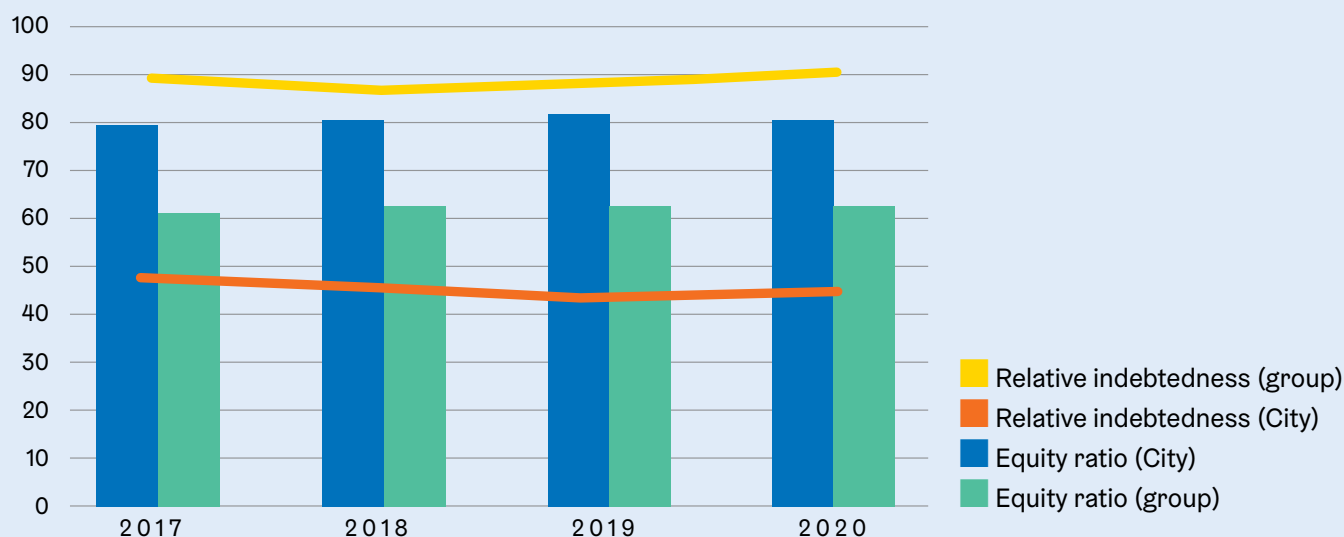
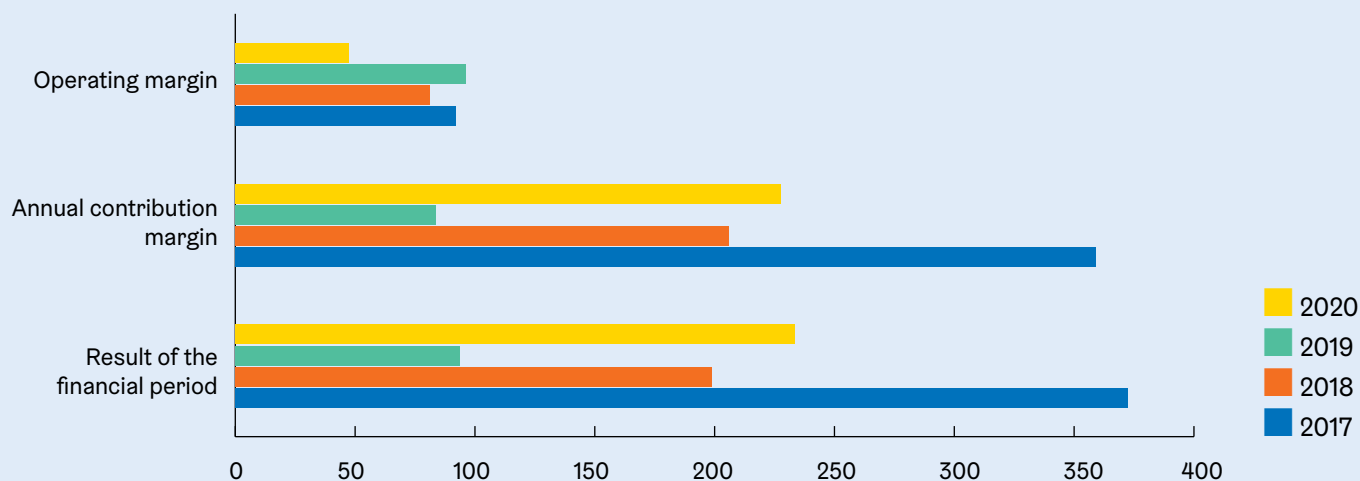


Figure 10. Deviation of the operating margin, annual contribution margin and result of the financial period in accordance with the budget compared to the financial statements 2017–2020, EUR million



Modernisation and refurbishment project of the Olympic Stadium

The Audit Committee's 2020 assessment plan included the Olympic Stadium modernisation and refurbishment project as a matter reported to the committee. This is an exceptional construction project, the initial cost estimate for which has been significantly exceeded. The project has been funded by the City of Helsinki and the Finnish state. The project has been monitored by a steering group appointed by the Ministry of Education and Culture. The Stadium Foundation has acted as the project manager and the party undertaking the construction project. The Board of the Stadium Foundation has been supported by a construction committee, with representatives from the City of Helsinki, the Ministry of Education and Culture, the Stadium Foundation and Senate Properties, as well as experts from the Finnish Heritage Agency and the developer. The developer of the project has been the Construction Contracting service of the City of Helsinki's Urban Environment Division.

The Audit Committee held a meeting at the Olympic Stadium on 3 November 2020. The observations in the text are mainly based on the information provided to the committee by the Stadium Foundation and the developer at the time, as well as on reports provided at previous meetings of the Audit Committee by the project director and City management, among others. In addition to this, the text makes use of the audit report of the National Audit Office of Finland, as well as the City's decisions and reports regarding the project.

The costs of the project increased significantly

The Olympic Stadium, owned by the City of Helsinki, was completed in 1938. The stadium is managed and maintained by the Stadium Foundation, which is part of Helsinki Group. In 2010, a condition survey commissioned by the Stadium Foundation was completed, based on which a modernisation of the stadium was considered necessary. Based on a needs assessment completed in 2012, the foundation proposed a modernisation project

to refurbish the Olympic Stadium. The implementation of the Olympic Stadium modernisation and refurbishment project was confirmed in 2012, when the state and Helsinki City Council approved an agreement under which the parties undertook to finance the costs with equal contributions.

In the needs assessment phase of the project in 2012, the total costs were estimated to be EUR 197 million. Table 7 shows that at the project planning phase, the total costs were increased to EUR 209 million. In 2017, the City Council approved an increase in the financial contribution for the project, as the cost estimate had increased to EUR 261 million. According to the final financial report completed in February 2021, the maximum price of the project is EUR 335.8 million. The price will be further specified once the actual costs of the warranty period are confirmed. Of the costs, the actual work performance and construction contracting costs account for EUR 330.4 million. Security gates and the interior renovation of the tower account for a million euros, and the necessary renovations after receipt, including risk provisions, account for EUR 4.4 million. The final costs are 61 per cent higher than in the project plan.

In October 2019, the Stadium Foundation submitted an application for additional funding to the state and the City. The funders stated that additional funding can be granted once the project is completed and the total costs are known. In December 2020, the Stadium Foundation submitted a new application for additional funding to the funders, in which the developer's estimate for the final cost was EUR 336,873,000. On the basis of the application, on 15 March 2021, the City Board proposed to the City Council that the City's financial contribution be increased to a maximum of EUR 168,436,500. At the time of the assessment, the most recent information available on the City's contribution was EUR 167.9 million, as shown in Table 7.

Table 7. Development of the costs of the modernisation and refurbishment project of the Olympic Stadium 2014–2021

	Cost estimate, EUR million	Helsinki's contribution, EUR million	Increase in costs compared to the project plan
Project plan, November 2014 (City Council 11 February 2015)	209	104.5	
The Stadium Foundation's application for additional funding, December 2016 (City Council 18 January 2017)	261	130.5	25%
Maximum price according to the final financial report at the end of the warranty period (Final financial report 26 February 2021)	335.8	167.9	61%

The reasons for the cost overrun were additional and alteration work and an increase in the cost level

The costs of the project increased by a total of EUR 126.8 million. The most significant factor in the increase was the large amount of additional and alteration work. According to the developer's estimate, the impact of this was approximately EUR 76 million. In the project planning phase, approximately EUR 30 million had been set aside for additional and alteration work.

The largest entities to increase costs were the canopy structures and their reinforcement, excavation and foundation work, a larger-than-expected number of concrete structures, renovation and renewal of old structures, and the extension of the contract period due to the alteration work. According to the developer, the site maintenance costs caused by the project delay were estimated at over EUR 20 million. A more accurate forecast of costs would have required, amongst other elements, a more thorough examination of the structures and bedrock at the planning phase, which was not possible in practice, as the stadium was in use.

According to the developer's estimate in November 2020, approximately EUR 50 million of the cost overrun is due to the increase in the cost level of construction. The cost estimate of the project plan was calculated in accordance with the tender price index level of 149.7. During the construction, the tender price index peaked at 197.8, which is 32 per cent higher. The developer assumed that the project plan would be tied to the tender price index, as instructed in the City's construction contracting projects. However, it was concluded in the negotiation between the state and the City that the costs would not be tied to the tender price index. The developer, the Stadium Foundation and the City's representatives thus knew from the start of the project that the risk of cost overruns was significant for this reason. However, this uncertainty was not highlighted in the decision documents when the City Council decided on 11 February 2015 to commit to contributing a maximum of EUR 104.5 million towards the costs of the project. As the maximum cost was not tied to the index, the increase in the cost level should have been anticipated as early as the 2014 project plan, which is an unreasonable requirement in such a unique and long-lasting project.

On 22 February 2019, the mayor appointed a cost estimate development group for large investment projects. The working group reviewed a total of eight infrastructure and building construction projects and presented several development proposals. The modernisation of the Olympic Stadium was one of the projects reviewed by the group. According to the group's final report, there was no desire to abandon the goals set for the project in the project plan. For this reason, it was not possible to react to the increase in costs. The group's final report highlighted the following as one of the

lessons learned from the project: 'In unique, challenging modernisation projects with multiple funding parties, the operating model and rules of collaboration should be agreed on in detail before agreeing on the maximum project price. The operating model should also include preparation for changes in the cost level. It is particularly important to agree on the operating model and rules of collaboration regarding the revision of the maximum price in a situation where the main content and the maximum price of the project are agreed on at a very early stage with very deficient planning solutions. It must be possible to prioritise the requirements set for the project when the price cap and quality requirements no longer match as the planning progresses.'

The steering group failed in its task of ensuring cost control

In January 2021, the National Audit Office of Finland (NAOF) published an audit report on the modernisation of the Olympic Stadium. The audit was carried out from the perspective of the granting, use and supervision of the government transfer. The audit report indicates that the funders' supervision of the project has been inadequate. The Ministry of Education and Culture set up a steering group for the project and appointed a chairperson for the group. In addition to the Ministry of Education and Culture, the steering group included representatives from the City of Helsinki, the Ministry of Finance, the Stadium Foundation and Senate Properties, as well as experts from the Finnish Heritage Agency and the developer. In the group, the City of Helsinki was first represented by the finance director and deputy mayor, later by the city manager and finance director.

The steering group operated until the end of 2018, after which a monitoring group was appointed for the project. The members of the monitoring group were appointed by the Ministry of Education and Culture, the Ministry of Finance, the City of Helsinki and the Stadium Foundation. In addition to this, a representative of Senate Properties acts as a permanent expert in the group. The city manager and finance director continued to represent the City of Helsinki in the monitoring group, and the technical director was appointed as a third member.

One of the tasks of the steering group was to ensure cost control. According to NAOF, the steering group failed to perform this task properly. In the decision to set up the monitoring group, the task was no longer to ensure, but to monitor, the project's finances, adherence to the cost estimate and compliance with the project plan. According to NAOF, the changes in the name and role of the steering group were partly due to the recognition of the fact that the steering group had not been able to carry out the task assigned to it.

According to NAOF's assessment, the failure of the steering group is explained, among other things, by the fact that the group did not have the real decision-

making power needed to monitor the costs. When the steering group tried to steer the project to stay within the cost estimate, the project's management argued that the savings were not possible without jeopardising the progress of the project. Indeed, one of NAOF's findings was that considerable responsibility for the practical management of the project was centred on the developer. The steering group's ability to ensure cost control was also weakened by the payment principle of the project's key contract model, according to which the so-called ceiling price changes as additional and alteration works are approved. This contradicted the maximum price model approved by the funders.

According to NAOF, the cost estimates were not always comprehensive, informative and transparent enough to provide an appropriate information basis for decision-making. Information on the development of the project's cost estimates and uncertainties related to the costs was not fully provided in a timely manner and to a sufficient extent to form a basis for decision-making concerning funding.

In December 2020, the mayor issued a statement to NAOF on the audit report, indicating that the City did not agree with all the interpretations made in the report. Among other things, the statement states that the cost development of the project and its reasons have been regularly presented to the project's steering / monitoring group, as well as to both funding parties in connection with negotiations regarding additional funding. The City's view is that the Stadium Foundation has provided the information needed for project funding decisions and highlighted the risks and cost impacts associated with the project's implementation. According to the statement, the project funders have thus had the same information on the actual and projected costs of the project, including risk provisions, to support their decision-making.

According to the finance director, who represented the City in both the steering group and the monitoring group, the steering group addressed adherence to the cost estimate numerous times, but cost control was not possible in practice due to other goals set for the project. For example, the goals set by the funders regarding the lack of visual barriers had to be realised. Significant savings could only have been achieved by lowering the requirements, but the steering group did not consider this a possibility.

Activities at the Olympic Stadium started under COVID-19 restrictions

In the City's budget for 2020, the Stadium Foundation's objective reportable to the City Council was to open the Olympic Stadium and start operations in stages during 2020 in accordance with the project completion schedule. The objective was achieved. Due to the COVID-19 pandemic, the opening of the Olympic Stadium was celebrated without a live audience in the form of a TV broad-

cast. The Stadium Foundation's business operations were started in stages between August and October 2020, taking into account the COVID-19 restrictions. In December, activities at the Olympic Stadium were almost completely halted due to the COVID-19 restrictions.

In connection with the project, more than 19,000 gross square metres of new premises were built for the stadium for the use of city residents, event organisers and the public. The total area of the project was 40,720 gross square metres, so the new premises make up approximately half of it. According to the Stadium Foundation, the stadium has a significant positive indirect impact on the city's economy under normal circumstances: the annual regional economic impact is estimated at EUR 80 million.

Conclusions

The costs of the Olympic Stadium modernisation and refurbishment project were approximately EUR 127 million higher than estimated in the project plan. Additional and alteration work increased the costs the most. The fact that the costs of the project plan were not tied to the tender price index also had a major impact. The increase in the cost level of construction accounted for approximately EUR 50 million of the cost overrun.

It was principally unrealistic to assume that the project would be realised at the cost level of the project plan when the site was unique, the project long-term and the costs not tied to the index. However, the City Council deciding on the funding was not informed of any uncertainty in the cost estimate in the decision documents.

The project had a steering group, one of whose tasks was to ensure cost control. However, it did not have the decision-making power needed to perform cost monitoring. Furthermore, cutting costs would have required compromising on the original goals of the project.

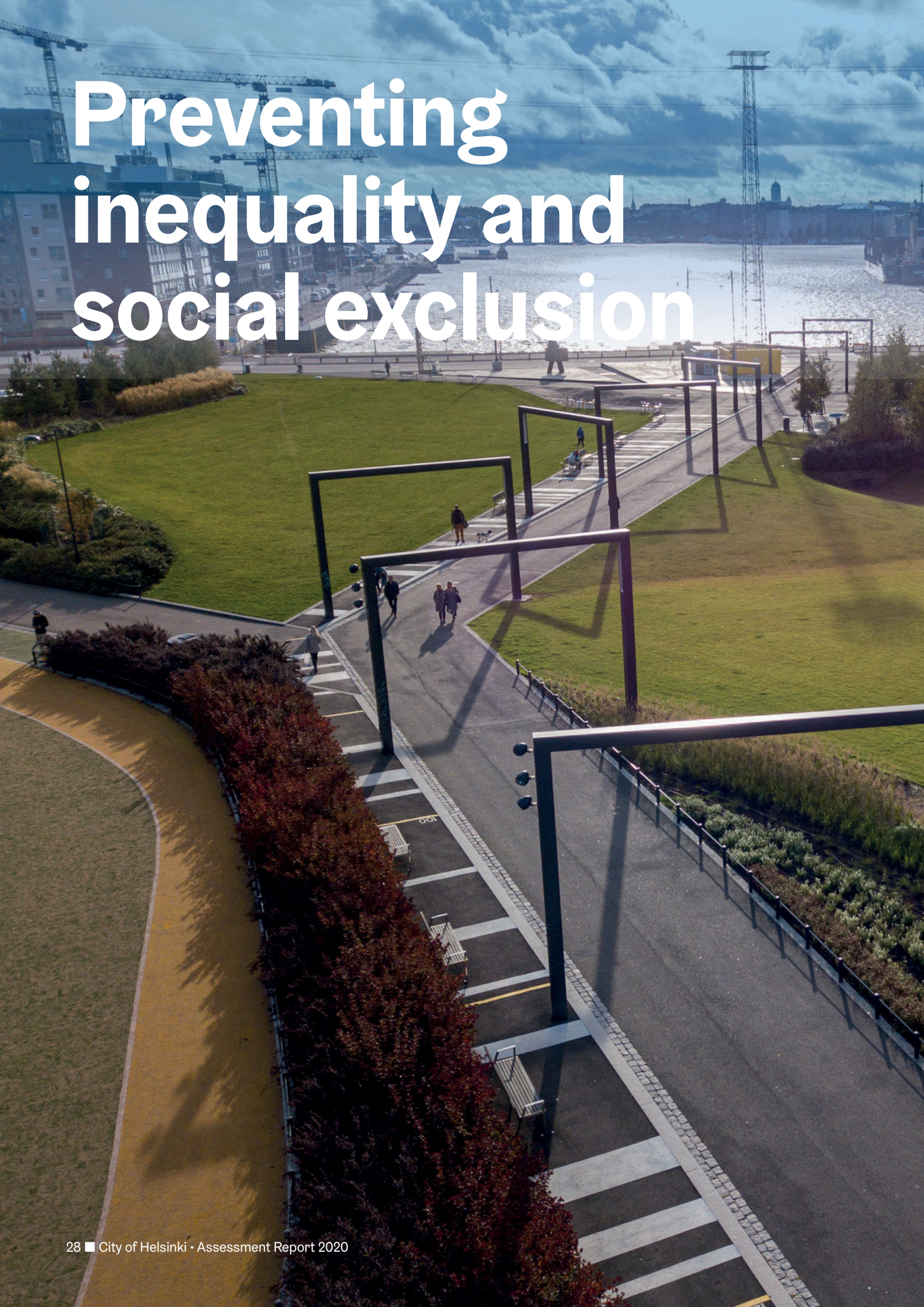
The Audit Committee concludes that

the City Board must

- ensure that, in co-funded projects, the steering and supervision of the project and the authority related to their implementation, as well as preparation for changes in the cost level, are agreed on in detail before the maximum project price is decided on.

the Urban Environment Division must

- ensure that the implementation plans for projects submitted to the City Council for decision are sufficiently advanced and of high enough quality, and that the cost estimate prepared is as reliable as possible. Furthermore, the contractor's commitment to the cost-effective implementation of the project must be ensured.



Preventing inequality and social exclusion

Preventing segregation of residential areas

? Has Helsinki implemented sufficient land use and housing policy measures to prevent the segregation of residential areas?

! No, because the segregation of areas has not decreased.

Main question:

Has Helsinki implemented sufficient land use and housing policy measures to prevent the segregation of residential areas?

Sub-questions:

1. Has the City taken significant areal land-use and housing measures to reduce disparities between areas?
2. Have the disparities between residential areas diminished?

According to the City Strategy for 2017–2021, curbing segregation between population groups and areas is high on the City's agenda, and ensuring overall economic, social and ecological sustainability is one of the top goals of a growing City. The assessment described the main means of land use and housing policy for influencing segregation between residential areas, as well as experiences with these measures. The development of segregation between areas was examined with the help of the development of indicators representing it. The material used included interviews and email enquiries sent to parties responsible for housing policy, zoning, land property development and urban space and landscape planning. In addition to these, the monitoring data of the City Strategy and the Implementation Programme on Housing and Related Land Use, as well as various statistical data, were utilised.

Preventing areal segregation has been pursued for a long time

Areal segregation refers to the uneven areal distribution of groups from different backgrounds within the urban area. The term can refer to both the processes that produce segregation and the resulting differences in the areal distribution of population groups. The concept of segregation strongly embodies the idea of a negative trend, and the meaning of areal segregation used here, while not intended to be as strong, largely overlaps with it.

The distinctiveness of residential areas is a characteristic of cities. Diversity is a positive feature in itself, but inequality is discriminatory. In light of international examples, it can be seen that any kind of structural inequality erodes social peace and increases the experience of injustice, leading to an increase in crime and insecurity.

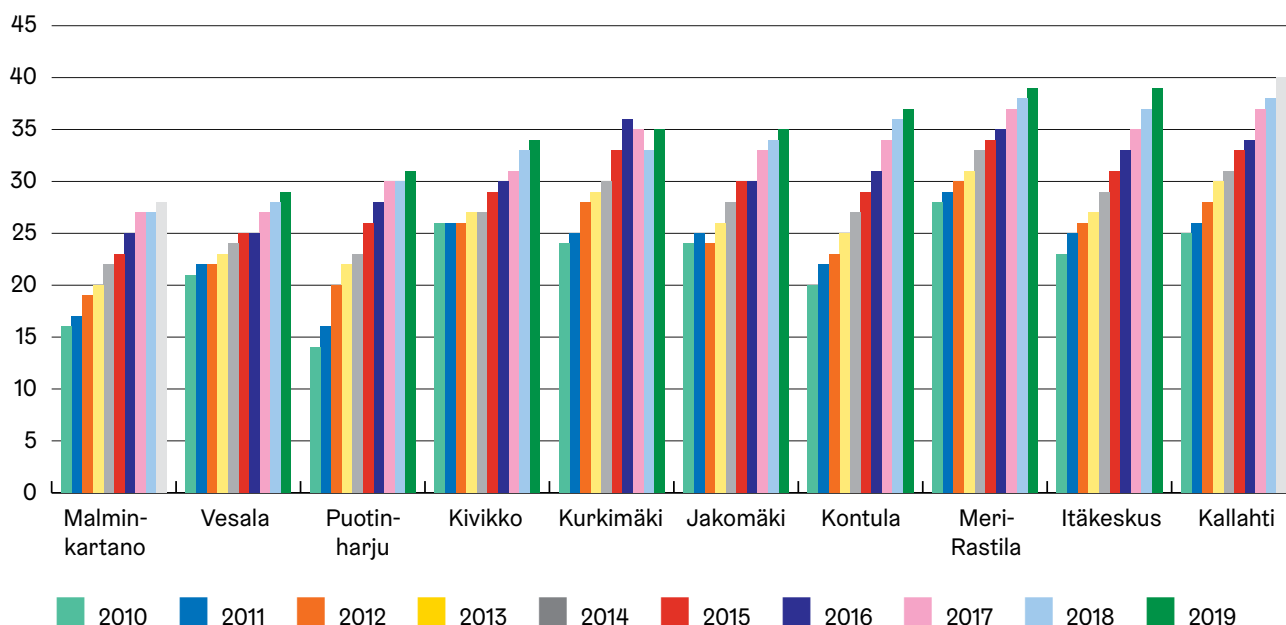
In different decades, different goals have been set for the tenure and financing types of housing production, but most of the time efforts have been made to take care of the living standards of people in the most vulnerable socio-economic position and to avoid the creation of concentrations of rental housing. Thanks to the so-called mixed housing tenure structure, the differences between areas in terms of income and wealth have not increased very strongly in Helsinki by international standards.

In recent years, areas have become ethnically segregated

According to the latest figures of the indicators of the City Strategy for 2017–2021, areal segregation has not started to decline at city level. Instead, it has remained at the same level or increased slightly. The City is monitoring the socio-economic development of its areas with a sum index consisting of the educational level and income level of the population and the development of the number of foreign speakers. Income disparities between areas have increased slightly, but several areas are also catching up with high-income residential areas in terms of income level. Employment disparities have not increased much between areas. There are large disparities between areas in the educational level of the population, but these differences have remained largely unchanged. Comfort and perceived safety have improved in almost all areas. The deprivation index has developed positively at city level, but no data is available on how it has developed in each area.

According to the indicators of the City Strategy, the segregation of areas according to ethnic background has increased from 2017 to 2019. In individual areas, the increase in ethnic segregation has been very strong. The percentage of foreign-language speakers varies between 2 and 40 per cent by area (Figure 11).

Figure 11. Development of the percentage of foreign-language speakers in 2010–2019 in the areas with the largest percentage of foreign-language speakers, per cent



Accessibility and good services make an area attractive

The preconditions for the appreciation and attractiveness of residential areas are created by good accessibility, diverse services, security and tranquillity, the quality of architecture, public areas and green areas, and in the long run also the area's reputation. These can be influenced with the development of public transport and the street environment, as well as urban infill. A growing population will secure demand for services. The quality of the built environment can be ensured with detailed planning and sufficient resources during the construction phase.

Good accessibility and a sufficient number of residents are the basis for diverse services. The easier it is for residents and businesses to access the functions they need, the better the conditions in the area are for a diverse life. Population growth creates demand for existing and new services. Urban infill around stations will also help to improve the quality of transport hubs, make public transport more attractive and contribute to the development of services in central locations.

According to the Urban Environment Division, the quality of architecture is taken care of in detailed plans, regardless of the area. However, in areas of affordable housing, the same architectural requirements cannot be imposed as in neighbourhoods where housing is expensive. Helsinki has a good network of green areas, and the distance to large nature areas is reasonable.

The City also aims to provide consistent public well-being and education services. Schools play a particularly large role in the attractiveness of an area. Most moves by families with children occur before the children reach school age.

A positive spiral in an area requires a variety of measures

An area will easily decline if the conditions for jobs in the area deteriorate or do not exist in the first place. If there is no new construction in an area, the area will gradually quiet down unless it attracts young people or families with children. Segregation is also affected by the construction of regulated housing production concentrations that are too large. The prevention of segregation between areas has not always been successful. Sprucing up business premises and increasing services will not help if the residents cannot afford them.

The main means of land use and housing policy to prevent segregation between areas are the following:

- a mixed structure of housing tenure and financing types and strong housing policy,
- continuous monitoring of housing conditions and the housing situation and addressing challenges,
- influencing resident selection and addressing negative ethnic segregation,
- maintaining the consistency of services and
- investing in accessibility, comfort and safety in all areas.

According to the Urban Environment Division's Land Property Development and Plots service, there is also reason to consider the partial conversion of buildings in ARA rental concentrations into right-of-occupancy housing and, after the end of the government's interest subsidy, the renovation of individual buildings into Hitas or non-subsidised owner-occupied housing. For example, in some areas, the proportion of ARA housing may be appropriate, but it is all located in the same concentration. The conversion of ARA housing into another type of tenure may also balance the proportion of subsidised housing in an area in which, for some reason, urban infill to create other types of housing tenure is not possible.

A significant new tool in the new Implementation Programme on Housing and Related Land Use is the suburban regeneration model. A number of suburban regeneration areas have been identified in Helsinki, the development of which will be invested in over the coming years. These areas are Malminkartano-Kannelmäki, Malmi and Mellunkylä. The distribution of types of housing tenure and financing in these areas will be balanced by substantial urban infill, while also creating demand for diverse services. A further aim is to ensure the accessibility of the areas in terms of transport connections. The renewal of station areas and shopping centres will improve comfort and safety and raise the profile of the area. It will also be ensured that the public services in the areas are of good quality. The renewal of entire neighbourhoods is a long process, so visible results in the development of segregation at city level are likely to be seen only after several years.

The city plan creates good conditions for the development of city districts

The city plan, which came into force in 2018, provides opportunities for the development of residential areas. Network-like rail traffic will improve the accessibility of the areas, and the densification of districts will create the conditions for the correction of the distribution of types of housing tenure and financing and additional construction in accordance with the Implementation Programme on Housing and Related Land Use. The Vihdintie, Tuusulanväylä and Viikki-Malmi tramways are in the planning stage. With the implementation of the Vantaa tramway project, the accessibility of Eastern Helsinki from Mellunmäki to Tikkurila and Helsinki Airport will also improve. Numerous rail projects provide good opportunities for the urban infill of city districts. At the same time, this can correct the distortions in the distribution of types of housing tenure and financing, as well as create demand for services in the area.

Detailed planning steers construction. It supports a diverse urban and service structure by mixing various functions and directing urban infill, for example. Land transfers can contribute to ensuring the sufficient

attractiveness of the areas and facilitate a high quality for the implementation, as well as the construction of sufficient and high-quality services in the area.

Confusing ownership relations complicate the development of station areas and shopping centres

The development of station areas is very important because they serve as business cards for the areas. The aim is to reduce the disorder and sense of insecurity of station areas and increase the attractiveness of the physical environment of the areas. The development of the surroundings of commuter train stations requires cooperation with state operators and the readiness to finance the restoration of stations. The most challenging station environments are commuter train stations. The ownership relations of the stations are confusing, and the responsible party in some cases changes every few metres. According to the Urban Space and Landscape Planning service, the development of station areas with state operators is underway between Käpylä and Puitola. The goal is to coordinate planning, repair, refurbishment and maintenance. Shopping centres, on the other hand, involve a large number of owners, entrepreneurs and other operators of different sizes who are difficult to bring together and have committed to joint development.

Myllypuro is a good example of successful segregation prevention

In individual areas, the negative segregation trend has been halted by significant land use measures implemented by the City. Based on the assessment, the development of Myllypuro has clearly moved in a positive direction according to several indicators, and in a cautious assessment, the development in Maunula seems to have turned a corner as well. Myllypuro and Maunula were compared to the similar nearby areas of Kontula and Pohjois-Haaga, where the City has not taken similar measures. Based on the assessment, the development in the reference areas has not been as positive as in Myllypuro and Maunula.

The renewal of Myllypuro is the best example of the development of a district as a whole. The area has been developed in cooperation between various City operators for a long time. The district was complemented with urban infill, and the population increased significantly. In addition to this, public and private investments were made, such as the Metropolia campus and a completely refurbished shopping centre. The metro station was renovated. In connection with the urban infill of Myllypuro, public areas were also restored. The renewal has raised the profile of the district, and studies show, for example, that the news coverage of Myllypuro has become more positive.

Effects of the COVID-19 pandemic on the prevention of the segregation of residential areas

The assessment focused on long-term housing and land use policy measures. The COVID-19 pandemic had no effect on the matter.

Conclusions

Helsinki has not implemented sufficient land use and housing policy measures to reduce the segregation of residential areas. According to the latest figures of the indicators of the City Strategy for 2017–2021, areal segregation has not started to decline at city level. Instead, it has remained at the same level or increased slightly. Low income, unemployment and low education level accumulate in the same areas. In particular, ethnic segregation has increased in recent years. The deprivation index has developed positively at city level, but no data is available on its development in each area. The sense of safety and comfort has improved almost everywhere in the city.

However, in individual areas, the negative segregation trend has been halted by significant land use measures implemented by the City. Myllypuro can be considered the most prominent example of successfully stopping the development of segregation. The area has been developed in cooperation between various City operators for a long time, and investments have been directed into the area. Among other things, the shopping centre in the area was completely renovated, which, along with other investments, improved the profile of the entire area. Abundant urban infill has made it possible to increase the population, and the socio-economic structure of the area has developed in a balanced direction.

The city plan, which came into force in 2018, provides opportunities for the development of the city. Network-like rail traffic will improve the accessibility of the areas, and the densification of districts will create the conditions for the correction of the distribution of types of housing tenure and financing and additional construction. The improvement of accessibility and population growth form the basis for diverse services. The easier it is for residents and businesses to access the functions they need, the better the conditions in the area are for a diverse life.

The latest form of development is the suburban regeneration model, in which the areas of Malmi, Kannelmäki-Malminkartano and Mellunmäki are to be developed as a whole. The distribution of types of housing tenure and financing in these areas will be balanced by substantial urban infill, while also creating demand for

diverse services. The accessibility of the areas in terms of transport connections will be ensured. The renewal of station areas and shopping centres will raise the profile of the areas. However, the development of commuter train stations is hampered by the complicated division of areas of responsibility between various City and state operators. The refurbishment of shopping centres is hampered by the very large number of owners and operators.

Jokeri Light Rail and other planned light rail projects also provide good opportunities for the development and infill of several other city districts. The renewal of entire neighbourhoods is a long process, so visible results in the development of segregation at city level are likely to be seen only after several years. In addition to the renewal of entire city districts, smaller-scale measures are also needed to prevent excessive concentrations of subsidised housing, among other things. One solution for this is the transformation of individual ARA rental buildings into right-of-occupancy housing or non-subsidised owner-occupied housing.

The Audit Committee concludes that

the City Executive Office and Urban Environment Division must

- experiment with the conversion of individual buildings in the major ARA rental concentrations into right-of-occupancy housing and, after the end of the state's interest subsidy, consider renovating individual buildings into owner-occupied housing so that the housing distribution in all areas is in line with the objectives of the Implementation Programme on Housing and Related Land Use.
- utilise the accessibility of the areas improved by the rail projects by urban infill and the development of services.

the Urban Environment Division must

- define clear responsibilities and procedures for the joint management of commuter train station areas and shopping centres, particularly in situations where development is hampered by the ownership of multiple parties.



Impacts of the appropriation for positive discrimination in comprehensive schools

? Has the funding for positive special treatment been able to equalise disparities between areas in the schooling of children and young people?

! Yes, the measures taken with the appropriations are considered to be effective and are perceived to reduce disparities between areas in the schooling of children and young people.

Main question:

Has the funding for positive special treatment achieved its objectives in comprehensive schools?

Sub-questions:

1. Has the funding for positive special treatment succeeded in creating services that provide equal opportunities for learning regardless of area?
2. Has the funding for positive special treatment succeeded in reducing disparities between areas in the well-being of children and young people in terms of schooling?

The assessment also addressed the appropriateness of the distribution criteria of the appropriations. The assessment material used consisted of studies, reports and statistical data on the topic, as well as a survey conducted by the Audit Department in 2018 for school heads in basic education. Furthermore, the management of basic education were interviewed and comments were received from those responsible for Swedish-language basic education.

Helsinki has long sought to prevent areal segregation and reduce well-being disparities between districts with its strategies. Studies show that the background variables in an area, such as educational and income levels and the proportion of foreign-language speakers, are related to the learning outcomes of pupils. A positive discrimination appropriation has been distributed to comprehensive schools since 1999.

Distribution of the PD appropriation to schools is based on four indicators

In 2020, a total of EUR 2.53 million in positive discrimination appropriations was distributed to schools. The appropriations represent about one per cent of the total budget for basic education. The distribution of the appropriations in 2020 is shown in Table 8. According to studies, learning outcomes are affected by background variables in an area. They have been used to create a model for calculating the appropriations. These four variables or indicators are the following:

1. low level of education, i.e. the proportion of adults without a degree after comprehensive school, in the school admission area,
2. average annual income per inhabitant in the school admission area,
3. percentage of foreign-language pupils at the school and
4. the status of the school in pupils' school choice, i.e. the school's pupil balance. This refers to the difference between the percentage of pupils coming to the school from other areas and the percentage of pupils going to a school in another area.

The last two indicators do not apply to Swedish-language schools, as there are not many of them and their school admission areas differ from those of Finnish-language schools. However, the proportion of foreign-language speakers is used in an applied manner to distribute funds to Swedish-language schools as well. In the calculation model, a separate distribution index for positive discrimination funding is made for lower and upper stage comprehensive schools in both Finnish- and Swedish-language comprehensive schools.

Schools receive multi-channel funding

Schools in Eastern Helsinki have received the largest proportion of PD funding; as of September 2020, the amount budgeted has been EUR 1.7 million. They are followed by schools in the northeast (EUR 0.8 million) and schools in the west and north (EUR 0.6 million). Schools in the southeast received approximately EUR 2 million and schools in the south-central area EUR 0.1 million. Furthermore, so-called backpack money

Table 8. Positive discrimination funding in basic education in 2020, EUR thousand

	Realised PD appropriation	Backpack money for a pupil with an immigrant background (approx. €25 or €45)	OKM's appropriation for the improvement of equality between areas	Total funding in the area
Schools in the east (Area 1)	1,573	145	566	2,284
Schools in the northeast (Area 2)	632	84	480	1,196
Schools in the west and north (Area 3)	603	73	542	1,218
Schools in the south and central area (Area 4)	153	49	616	818
Schools in the southeast (Area 5)	209	42	279	530
Student welfare services	227			227
Finnish-language basic education in total	3,170	392	2,484	6,046
Swedish-language basic education in total	447		232	679

is granted for pupils with an immigrant background (approximately EUR 40,000–145,000 per school admission area).

In different years, schools have also received extra-budgetary funding through various programmes, among other things. The appropriations budgeted for schools are balanced by the appropriations allocated by the Ministry of Education and Culture to improve equality between areas. For example, in 2020, the Ministry of Education and Culture allocated EUR 2.7 million for the promotion of educational equality in pre-primary and basic education. Furthermore, the City Board has provided additional funding in different years to promote strategic goals. In 2020, the City Board granted EUR 1.1 million to support learners in need of special support.

In 2020, the City of Helsinki received support from the Ministry of Education and Culture as a government grant due to the COVID-19 pandemic, EUR 7 million of which was allocated to pre-primary and basic education. The grant has been used for the hiring of additional staff, simultaneous teaching, study guidance and remedial teaching.

The additional appropriations are being used on the same targets as the positive discrimination appropriations. According to the Education Division, the variety of funding sources and the unsynchronised funding make it difficult to carry out systematic and long-term financial planning and assess the effectiveness of measures.

Gaining additional staff is the most significant impact of the PD funding

Approximately 40 per cent of comprehensive schools received the appropriation. The schools use the appropriation to hire teachers and school assistants. The appropriation has also been used for field trips, the purchase of materials and the organisation of various visits. The use of the appropriation in each school is decided on by the head of the school.

The responses to the Audit Department's 2018 survey for headteachers highlighted the positive effects gained by hiring additional staff. These included such effects as smaller teaching groups, flexible grouping and the opportunity to take the time to meet with and listen to pupils and provide them with more help and support. The additional resources have made it possible to better take into account the individual needs of pupils and target teaching. Another matter that emerged in many responses was the positive impacts of different cultural experiences on pupils. Events and experiences have increased pupils' social capital, inspired new hobbies and provided experiences that the pupils' guardians would not be able to afford. A third matter that was highlighted in the headteachers' responses was the procurement of teaching materials and other materials. With the procurement of new materials, school teaching materials are perceived to better meet the requirements and needs of the pupils, and diverse teaching materials have brought additional resources to the classrooms. Differentiating materials have helped to enhance teaching. The management of basic education agree with headteachers on the positive effects of the appropriation.

In 2017, the VATT Institute for Economic Research studied the effects of the positive discrimination appropriations in schools in Helsinki. Based on the study, the appropriations have in particular had a significant effect on the continuation of lower-performing native Finnish pupils, mainly boys, and pupils with a foreign background onwards to upper secondary education.

The head of basic education and the regional managers define the distribution criteria of the appropriation to schools and monitor the use of the appropriation and the results gained. According to the interviewees, the schools have used the funds appropriately. The measures taken with the appropriations have an impact on the well-being differences of pupils. The positive discrimination appropriation is the most important appropriation for increasing equality between areas in basic education. The funding increases the attractiveness of

the areas, the appropriation has a long tradition and the regional managers consider it predictable. Having gone on for over two decades, the area-based distribution of appropriations to the schools whose pupils need the most support has made it possible to provide pupils with services that ensure equal opportunities for learning.

In 2020, for the first time, a small part of the PD appropriation was also allocated to the basic education area instead of individual schools only. The area-based distribution has eased the situation of schools that do not receive very much PD funding. The area-based appropriation allocated in 2020 has made it possible to hire a joint employee for multiple schools, for example.

Criteria for allocating the PD appropriations are considered to be oriented in the right direction

The distribution criteria for the positive discrimination appropriation are based on a model originally created in 2009. The distribution criteria have since been updated approximately every three years, most recently in 2016. At that time, the proportion of foreign-language pupils was found to best explain a school's learning outcomes. The calculation of the appropriations will be reviewed again in 2021.

According to the management of basic education, the measures taken with the appropriations are considered to be effective and are perceived to reduce disparities between areas in the schooling of children and young people. The PD allocation is seen as particularly necessary for schools with a large number of foreign-language pupils. In these schools, the additional resources provided by the appropriation are considered a vital condition for coping.

The headteachers and the management of basic education believe that the current criteria for allocating the appropriation are targeted in the right direction, although the need to update the criteria has been recognised. Discussions on the distribution criteria have considered the specification of the background variables and whether the allocation of the PD appropriation should also be pupil-specific. However, no need has been identified for an increase in the appropriation, as it was considered more important to secure permanent basic funding and to be able to plan for the long term.

The significance of positive special treatment is also being considered at national level. The Ministry of Education and Culture set up a working group in the Right to Learn programme on 13 May 2020 to prepare measures to promote educational equality and positive special treatment in early childhood education and pre-primary and basic education. In early 2021, a study was published titled Educational equity, social and spatial segregation and opportunities for targeted support. The report recommends the development of a national funding model for resourcing positive special treatment.

Effects of the COVID-19 pandemic on the allocation of positive discrimination appropriations

In 2020, the Ministry of Education and Culture granted support as a government grant due to the COVID-19 pandemic, EUR 7 million of which was allocated to pre-primary and basic education. The funding has been used for similar purposes to the PD funding. The assessment mainly focused on the time before the COVID-19 pandemic and the allocation criteria of the appropriations.

Conclusions

In line with its objective, the funding for positive special treatment has compensated for area-based differences in well-being in comprehensive schools caused by the urban structure. It has succeeded in creating services to support equal learning opportunities between areas. Studies on the subject show that the PD appropriation has a positive effect on the continuation of native Finnish boys and immigrants to upper secondary education. The appropriations can also be seen to have a positive effect on school attendance and willingness to study and thus on the reduction of disparities compared to the rest of the population.

The most important and effective measure achieved with the appropriation is the hiring of additional staff, but the provision of cultural experiences and the procurement of materials are also considered important. The PD appropriation allocated to the basic education area in addition to the appropriation for schools facilitates the coordination of funding and improves the ability of schools to coordinate resources. The headteachers and management of basic education consider the positive discrimination appropriation to be important and its distribution criteria to be targeted in the right direction.

The challenge is the coordination of overall funding, as schools also receive project funding from the Ministry of Education and Culture in different years, which is granted at least in part for the same purposes as PD funding. The reports of the Ministry of Education and Culture's working group preparing measures for the promotion of educational equality and positive special treatment are still in progress. Helsinki will have to make its own decisions before the national policy, as the review of the distribution criteria will take place in 2021.

The Audit Committee concludes that

the Education Division must

- **continue to also distribute the positive discrimination appropriation to basic education areas.**



Project for Youth Social Inclusion and Me school development to prevent social exclusion in comprehensive schools

? Have measures to reduce inequality and prevent social exclusion among children and young people been implemented in comprehensive schools in accordance with the Project for Youth Social Inclusion and the Me school development project?

! The measures have largely been advanced, and some have also produced very good results. The continuity of the measures requires resources, such as school coaches.

Main questions:

Have the measures of the Project for Youth Social Inclusion been implemented in comprehensive schools?

Have Me schools implemented measures in accordance with the objectives of the project?

Sub-questions:

1. Has an inclusive school model been prepared in basic education?
2. Has the I See You See training become a part of schools' annual operations?
3. Has a process for addressing absences been developed for schools?
4. Have particular methods been developed to increase reading by boys and those with an immigrant background?
5. Has the working environment in Me schools been developed in accordance with the objectives?
6. Has the work of the professionals in Me schools been developed in accordance with the objectives?
7. Have the objectives set for each Me school been achieved?

8. Has the well-being of the pupils of Me schools increased?

The Helsinki City Strategy for 2017–2021 states that Helsinki will launch a large-scale and comprehensive project in cooperation with various operators to prevent the social exclusion of young people. Efforts are being made to meet the objectives of the City Strategy through the Project for Youth Social Inclusion, which is a City Strategy project for the reduction of inequality and the prevention of the social exclusion of children and young people in 2017–2021. This assessment was narrowed down to examine certain measures for comprehensive schools, which were the following:

- development of inclusive early childhood education and school,
- I See You See training,
- intervention in school absences and prevention of school dropout,
- Me school development and
- increasing reading.

The Me school project, originally implemented with Me-säätiö, is part of the Project for Youth Social Inclusion. The purpose of the development activities is to produce a holistic model of care that involves the pupil, their parents, their inner circle and the entire school community. The measures of the Me school project were implemented at Laakavuori Comprehensive School, Lower Stage, in Mellunmäki, Kannelmäki Comprehensive School and Malmi Comprehensive School. For the development, a Me school developer was hired for each school with project funding.

The assessment material included interviews with those responsible for the Project for Youth Social Inclusion and the Me school developers, responses to requests for information and a survey targeted at the employees of Me schools. Material was also obtained during the visits of the Audit Committee's second subcommittee to the divisions. Other material used included project monitoring material and statistics.

The measures of the Project for Youth Social Inclusion have mostly been taken

The goals set for the development of a school for everyone, i.e. an inclusive operating model, were largely achieved, although not all measures could be fully advanced due to the COVID-19 pandemic. The goal was to create a model for an inclusive school that could be adopted at other schools. The idea was to increase the percentage of pupils receiving special support at the local school. The target was achieved, as it was 75 per cent in 2020, having been 66 per cent in 2017.

An electronic tool for pedagogical knowledge management has been developed in the Education Division. The management of educational institutions can use the tool to, among other things, monitor absences at school and class level in such a way that they can also see the measures carried out to address the absences.

The user interface for this was developed in autumn 2020. Three pilot schools are testing the interface. After the testing, the tool is intended to be adopted at all schools.

In order to increase reading by boys and children and young people with an immigrant background, several joint projects between comprehensive schools and library services have been launched within the last couple of years, including projects with the Finnish National Agency for Education and the Finnish Reading Center.

The I See You See training provides young people with the tools to build a multidimensional world view and change their patterns of behaviour. The aim was to implement this training at all schools, but due to resource challenges and, to some extent, the COVID-19 pandemic, no progress has been made.

The realisation of the measures is described in Table 9.

Table 9. Realisation of certain measures of the Project for Youth Social Inclusion in comprehensive schools

Measure	Realisation of the measure
Development of the inclusive school model in the project 'Kaikille sopiva varhaiskasvatus ja perusopetus' (Early childhood education and basic education suitable for everyone)	The objectives set for the development activities were largely achieved. The percentage of pupils receiving special support at their local school has increased.
I See You See training a part of schools' annual operations	The training has not been permanently adopted at all schools in accordance with the objective.
Development of the process of addressing absences and prevention of school dropout	The measure has been realised. A user interface was created for schools in the early autumn of 2020, where absences and measures are recorded and can be monitored in the future.
Development of policies to increase reading amongst boys and children with an immigrant background in particular	A wide range of projects have been implemented to promote reading in cooperation with library services, among others.

Good practices of Me school development are being spread to other schools

In Me schools, emotional and interaction skills classes have been one of the most significant measures. Particularly at Laakavuori School, where the teaching of emotional and interaction skills has been systematic, good results have been obtained. At Laakavuori, cooperation between home and school has also been extensively promoted through joint events with pupils and parents. In 2021, the teaching of emotional and interaction skills will be extended at Malmi comprehensive school and started at Kannelmäki comprehensive school, and its extension to other schools is also being considered.

At Malmi Comprehensive School, contact with a safe adult has been invested in through networking and young people's small group activities, among other things. Small group activities involving an external expert by experience have been considered particularly successful. At Kannelmäki Comprehensive School, one of the key objectives was to find the children and young people who have been left without a hobby and

find meaningful activities for them on their terms. In this, peer coaching was considered to be a particularly functional approach.

Of the respondents to the Audit Committee's survey for the staff of Me schools, 45 per cent were of the opinion that the approach of the school's professionals has changed in the last two years to more readily address a child's or young person's concerns. Almost as many respondents could not say whether the situation has changed. Me school developers and school coaches have played significant roles in carrying out the encountering work.

The objectives originally set for the Me school project changed during the project. For example, the objectives of the Malmi Me school project were significantly changed due to launch difficulties and the turnover of school staff. However, based on the material, most of the measures of the Me school project have produced good results at all Me schools. Some of the activities that have started at the schools are based on the schools' previous development, so it is difficult to say

whether the good results of a given operating model are solely due to the Me school development. By the time of the assessment, good results had been achieved at all three Me schools, but especially at Laakavuori and Kannelmäki. Malmi, in turn, has had young people engaged

in schooling through small group activities. The activities have been able to utilise the strong network cooperation in the area. The realisation of the measures is described in Table 10.

Table 10. Realisation of the measures of the Me school project in Me schools

Measure	Realisation of the measure
Development of the work environment at Me schools in accordance with the objectives	The teaching of emotional and interaction skills in particular, but also targeted action and pupil orientation, have improved the situation, but the work environment is not yet considered to have settled down at the schools.
Development of the work of Me school professionals in accordance with the objectives	An encountering approach, commitment, working together, dialogue, multi-professionality and networking have developed, particularly thanks to the work input of Me school developers and school coaches and the commitment of headteachers. The teachers' busy core activities, i.e. teaching, make it more difficult for them to participate in the development. At Malmi Comprehensive School, there were launch difficulties.
Achievement of the objectives set for each Me school	The original objectives changed during the project, so systematic monitoring of the schools' objectives could not be conducted. The objectives are assessed as having been achieved at Laakavuori and Kannelmäki schools.
Improvement of the well-being of pupils at Me schools	Positive Wilma entries have increased. Unauthorised absences decreased until spring 2020. Pupils' well-being and hobby opportunities have deteriorated during the COVID-19 pandemic. The effects of the Me school project on the well-being of pupils could not be monitored.

There is a desire for permanent policies in schools to prevent social exclusion

In this assessment's interviews and the survey for the staff of Me schools, the well-being of children and young people was perceived to have improved as a result of several of the project's measures. Schools have been able to improve cooperation between home and school and the presence of a safe adult. The results of the follow-up survey included in the Project for Youth Social Inclusion show a decline in pupils' well-being, but this has been affected by the transition to distance learning and assembly restrictions as a result of the COVID-19 pandemic. In any case, the measures preventing social exclusion are not yet reflected in the statistics, as the effects can only be seen in the longer term.

76 per cent of the respondents to the survey for Me schools identified that measures to prevent social exclusion had been introduced at the school. More than half, 56 per cent, of respondents believed the measures will have lasting effects. According to the survey, schools play a very important role in the prevention of social exclusion.

With the Me school project, networking with various parties has been increased and the networks have been utilised for providing hobby opportunities, for example. With the development, the work approach

of the schools' professionals has become somewhat more multi-professional and mutual cooperation has increased. Headteachers, Me school developers and school coaches committed to the development have played a significant role.

It was found in the Me school project that the creation of a holistic model of care to prevent social exclusion depends on the school having the resources for encountering work. Simultaneously with the Me school project, the City's comprehensive schools were offered the opportunity to hire a school coach for work preventing social exclusion. During the school year 2020–2021, there were school coaches at 20 schools. According to the Me schools' staff, school coaches have played an important role in supporting pupils. The Me school developers saw it as a threat that there will be less time for encountering work after the end of the project if the responsibilities of the Me school developers are also transferred to the school coaches. The work of a Me school developer has included a lot of coordination and organisation in addition to administrative work.

According to the division's experts, it must be borne in mind that the results of many of the measures will only be visible in the longer term. In short-term projects, planting the activities in the daily activities of the school and making them long-term is problematic. The experts considered it important to deepen the cooperative

relationships already established with operators outside the school.

Effects of the COVID-19 pandemic on the realisation of the Project for Youth Social Inclusion and Me school development

The COVID-19 pandemic has slowed and postponed the development efforts of both the Project for Youth Social Inclusion and the Me schools, as schools have had to implement exceptional teaching arrangements. However, the schools have succeeded in reaching those pupils who have ‘disappeared’ or been left behind in their studies during distance learning. This has been achieved thanks to the school coaches, among others.

Conclusions

The measures of the Project for Youth Social Inclusion selected for the assessment have mainly started to be implemented at comprehensive schools. The inclusive school model has been passed on to other schools, and the percentage of pupils receiving special support at their local school has increased. A user interface has been developed for schools to improve the process of addressing absences, which will be tested in 2021. The I See, You See training has not become a part of schools’ annual operations, but it is still considered important. Approaches to promote reading for boys and children and young people with an immigrant background have been developed. The measures of the Project for Youth Social Inclusion will continue even though the strategy period is at an end.

Measures in line with the objectives of the Me project have been implemented at the Me schools for the most part. At Laakavuori school, the teaching of emotional and interaction skills has also calmed down the school’s work environment. Experiences have been so good that the teaching is being expanded to other schools. Multi-professionality and cooperation have increased in the work of professionals. The Me schools’ own objectives changed from the original ones, so systematic monitoring of the schools’ original objectives could not be carried out. However, Me schools have succeeded in achieving most of the common objectives of the project. No information could be obtained on the effects of the project on pupils’ well-being. A survey conducted in the Project for Youth Social Inclusion found that pupils’ well-being had declined and their hobbies had reduced, which is a direct result of the exceptional situation caused by the COVID-19 pandemic.

The schools have carried out active development through various measures. Positive results of the development could be seen at all three schools, particularly at Laakavuori and Kannelmäki, where cooperation between home and school has been increased. Me schools have been able to increase the presence of a safe adult at school, and children without hobbies have

been activated through pupil-oriented activities. Young people’s commitment to schooling has been promoted through small group activities at Malmi Comprehensive School. According to the survey conducted in this assessment, the majority of Me schools’ staff felt that the schools have taken measures to prevent social exclusion. A little over a half believe that the measures will have lasting effects. In the Me school project, development has been successful with the help of committed headteachers, Me school developers and school coaches.

A project lasting a few years is not long enough to implement lasting changes to prevent transgenerational social exclusion. At Me schools, it was seen as particularly important to ensure that the practices developed during the project work will be continued in the future as well. To this end, schools need a person for development and encountering with time for the pupils, their parents and networking.

According to the assessment, schools play a very important role in the prevention of social exclusion. The continuity of the activities depends on the continuation of multi-professional cooperation and the work of school coaches at schools. Furthermore, the continuation of projects for the prevention of social exclusion seems to require a separate person in charge of organising and coordinating the projects and putting them into practice as a part of the normal operations of schools. As a key problem for the continuation of the measures is the lack of resources, it is worth deepening the already established cooperative relationships with operators outside the school.

The Audit Committee concludes that

the Education Division must

- allocate permanent resources to comprehensive schools for work to prevent inequality and social exclusion among children and young people in areas with a higher-than-average level of disadvantage. These resources will enable schools to continue or launch the effective operating models created in the Me school development and the school coach model.

Substance abuse services



Have harm reduction and treatment services been developed in substance abuse services, and has the threshold for access to services been lowered?



Harm reduction services in particular have been developed at Symppis day centres and treatment services at substance abuse outpatient clinics and the Youth Station. The threshold for access to services has been lowered.

Main question:

Have substance abuse services been developed in accordance with the City Strategy and budget?

Sub-questions:

1. Have methods involving harm reduction and treatment been developed in parallel in the treatment of substance abuse problems?
2. Have low-threshold substance abuse services been increased?
3. Has the client experience improved in services targeted at people with substance abuse problems?
4. Have mental health and substance abuse services strengthened their treatment consultation, assessment and guidance support for other social services and health care operators?

According to the City Strategy for 2017–2021, Helsinki promotes a substance-free life for its residents. The aim of the Helsinki City Strategy is to reduce socio-economic disparities in health and well-being, which is being implemented through such activities as outreach work and by directing services to those who need special support and care.

The main materials of the assessment are group interviews with experts from Symppis day centres, the Youth Station and substance abuse outpatient clinics, as well as email enquiries to these services' most important partners within the City of Helsinki organisation.

Symppis day centres opened a new location in 2021

Harm reduction methods in the treatment of substance abuse problems are methods that aim to prevent and reduce the social and health-related harm of substance abuse for the person themselves, those around them and society. Treatment methods include psychosocial and medical treatment and rehabilitation.

The services of Symppis include Symppis day centres for adult substance abuse and mental health clients, as well as mobile Symppis activities. Symppis services do not require the clients to have already stopped using intoxicants. Symppis services focus on harm reduction. At Symppis, clients are offered health guidance, needle exchange services, food, washing facilities, group activities, peer activities and a place to spend time, among other things. During the strategy period that began in 2017, Symppis services have in particular developed local environmental work, which is carried out together with peers and subsidised employees, as well as local operators. The environmental work includes maintaining the cleanliness of the Symppis facilities and the surrounding areas by collecting used drug syringes, for example. The aim is to increase safety in the city. Volunteers carrying out the environmental work also provide peer support to drug users in the area. Furthermore, the activities aim to arouse positive thoughts and perceptions about the activities and clients of Symppis. One job position was added to environmental work in 2020 and another one will be added in 2021. In 2020, new health care services were added to Symppis's range of services, such as the rapid CRP inflammation test and the hepatitis C rapid test.

Substance abuse outpatient clinics' range of services has not changed

Substance abuse outpatient clinics are outpatient clinics that specialise in addiction problems. They offer their services to people over the age of 18 with substance abuse problems and their loved ones. There are four local substance abuse outpatient clinics in Helsinki: in Kalasatama, Laakso, Malmi and Vuosaari. The client can choose which one to go to, but they must keep to the clinic of their choice for the duration of their treatment relationship. In 2017–2020, the range of services provided by substance abuse outpatient clinics included outpatient detoxification treatment, substitution therapy and walk-in services without an appointment, for example. The range of services of substance abuse outpatient clinics has not changed much during this period, but treatment programmes based on the stages of recovery have been introduced, for example. Adult social work became part of the range of substance abuse services in 2018. The development of the operations of substance abuse outpatient clinics was postponed in 2020 due to the COVID-19 pandemic. The substance abuse outpatient clinics were supposed to organise workshops related to the assessment of the need for care and continue the development of treatment programmes. Motivating patients for treatment has been identified as one of the issues to be developed. The harmonisation of the

functions and processes of substance abuse outpatient clinics was also under development. The objective is to provide uniform and consistent service.

Youth Station operations have developed mobile work and increased staffing levels

The Youth Station serves young people aged 13–23 with substance abuse problems or mild to moderate mental health disorders and their parents. The Youth Station serves people with substance abuse problems by conducting substance abuse assessments, drawing up outpatient treatment plans and providing substance abuse rehabilitation, family therapy and medication, among other things. In 2017–2020, the development of the Youth Station's treatment methods focused on the treatment of clients with symptoms of mental health problems. The substance abuse services scorecard for 2020 included a plan to develop treatment programmes for the Youth Station, but due to the COVID-19 pandemic, development work could only be started at the end of 2020 and will be continued in 2021. At the Youth Station, referrals are made to people with substance abuse problems for assessments of the need for substitution therapy and institutional detoxification treatment, but very few referrals were made in 2018–2020.

The Youth Station has been developing mobile work since 2018. Mobile work, some of the clients of which are substance users, mainly makes assessments of young people's situations during home visits. Young people become targets of the mobile service with a request for support from social work, for example, if the young person cannot be reached and there are concerns about them. During the visits, the young person's situation is mapped and, if necessary, a care plan is drawn up on, for example, how a young person who has dropped out of studies and working life could be supported to return to services. Thus, mobile work makes it possible to take advantage of harm reduction services. In addition to mobile work, human resources have been added to the Youth Station, including such new occupational groups as social instructors and occupational therapists. Apart from the mobile work, harm reduction is not a key part of current work at the Youth Station.

Low-threshold services have been increased

Low-threshold services aim to reach clients who have fallen through the cracks of the service system. Features of low-threshold services may include, for example, services on the client's terms without an appointment or referral, extended opening hours adapted to the needs of the clients, a location that lowers the threshold for visiting or the reduction of service bureaucracy.

Low-threshold services have been increased at Symppis day centres, substance abuse outpatient clinics and the Youth Station in 2020. A client can now receive a referral for institutional detoxification treatment, substitution

therapy and institutional rehabilitation directly from Symppis, whereas in the past the client would have had to get the referral from a substance abuse outpatient clinic. During the COVID-19 pandemic, Symppis day centres have carried out more outreach work. At the beginning of 2021, Symppis day centres opened a new location in Sörnäinen, which will improve the provision of services throughout the city. Before this, there were only Symppis day centres in Itäkeskus and Kontula. The Youth Station is planning to establish a new location in Eastern Helsinki in addition to the current one in Hakaniemi. The walk-in services at substance abuse outpatient clinics without an appointment have been developed by experimenting with different opening hours and extending the opening hours in the morning based on these experiments.

The development of the client experience of substance abuse services in 2020 cannot be assessed

In the City's budget for 2020, the Social Services and Health Care Division was given the binding operational objective of improving the client experience and client satisfaction. The indicator of the objective was that the client experience in health stations and psychiatric and substance abuse services will improve compared to 2019.

However, Symppis day centres, the Youth Station and substance abuse outpatient clinics have not collected the kind of client feedback material that would allow for comparison of the development of the client experience between 2019 and 2020. The management of substance abuse services have planned to start systematically collecting client feedback with Feedbackly quick feedback devices and utilise the feedback in the development of service operations in 2020. The Feedbackly devices were introduced at the Youth Station and substance abuse outpatient clinics in early 2020. At Symppis day centres, the devices were meant to be introduced in August 2020. However, due to the COVID-19 pandemic, substance abuse outpatient clinics and the Youth Station took the devices out of use in March 2020 and Symppis day centres did not introduce them. The services under assessment did not collect client feedback material suitable for comparison in 2019 either. Thus, the budget indicator was chosen unwisely for substance abuse services right from when the budget was drawn up.

Support for other services from Symppis day centres, the substance abuse outpatient clinic and Youth Station is perceived as variable

According to Helsinki's budget for 2020, psychiatric and substance abuse services will increase low-threshold mental health and substance abuse services for young people and adults in Helsinki and strengthen consultation, assessment and guidance support for other social services and health care operators in the care of mental health and substance abuse clients. For the assessment,

how the support of Symppis day centres, the Youth Station and substance abuse outpatient clinics had developed in the view of the partners was examined. According to most operators responding to the enquiry, support from these substance abuse services had either strengthened or remained unchanged. According to the partners, Symppis day centres' support for Luoto

substance abuse rehabilitation, substance abuse outpatient clinics' support for psychosis outpatient clinics and child welfare services, and the Youth Station's support for health stations and child welfare services had weakened in 2020. The distribution of responses is shown in Table 11.

Table 11. Development of the support provided by substance abuse services to their main partners in 2019–2020 according to the partners' responses

Assessed service	Support improved	Support as before	Support declined	Could not assess	In total
Symppis day centres	4	2	1	1	8
Substance abuse outpatient clinics	1	2	2	0	5
Youth Station	1	0	2	1	4
In total	6	4	5	2	17

All operators who commented on the development of Symppis day centres' services were mostly satisfied with the services. In the future, the partners of Symppis day centres would like the service to strengthen social work, make consultations with doctors a daily opportunity, add new locations in different areas, increase the service's visibility and extend its opening hours, amongst other requests.

Half of the respondents were satisfied with the support of substance abuse outpatient clinics for their own service. The respondents expressed that they would like substance abuse outpatient clinics to become more involved in other services, lower the threshold for access to substitution therapy and offer more service in Swedish. The partners would also like better and more up-to-date information on care locations, service options and contact information, as well as low-threshold cooperation and consultation help.

Child welfare services wanted more cooperation, especially in parents' substance abuse assessments. Child welfare services would like child welfare employees and the family members of a person with a substance abuse problem to be able to participate in the substance abuse assessment of the parents of children who are clients of child welfare throughout the assessment process. In the view of child welfare services, the quality of substance abuse assessments varies and the assessments do not sufficiently comment on how parental substance abuse appears from the child's point of view.

The partners of substance abuse outpatient clinics considered it important that substance abuse outpatient clinics have motivational discussions with their patients, especially in the early stages of treatment, in order to get poorly motivated patients to commit to treatment. Furthermore, the partners expressed that they would like more uniform support from different units and employees. These issues were intended to be developed at substance abuse outpatient clinics in 2020, but the COVID-19 pandemic delayed the development work.

Half of the respondents to the enquiry regarding support from the Youth Station were satisfied with the support they received from the Youth Station for their own service. The partners would like the Youth Station to develop faster access to care, motivation for clients to commit to treatment in the same way as at substance abuse outpatient clinics and service in Swedish. The Youth Station would also need to offer better descriptions of treatment locations, service options and treatment paths, on their website, for example. Outreach youth work, child welfare foster care and other child welfare services would like more cooperation.

Effects of the COVID-19 pandemic on substance abuse services

Due to the COVID-19 pandemic, access to the Symppis facilities has had to be temporarily restricted. This has partly weakened Symppis day centres' support for other services. The Symppis staff have more often taken their services directly to clients. The COVID-19 pandemic has posed challenges to the cooperation of Symppis day centres, substance abuse outpatient clinics and the Youth Station with their main partners. Substance abuse outpatient clinics' appointments, group meetings and Startti groups for new clients were conducted remotely. In 2020, substitution therapy clients received more home doses from substance abuse outpatient clinics due to the COVID-19 pandemic. The number of clients at substance abuse outpatient clinics decreased in 2020, probably due to the fact that clients have not sought anonymous group activities and groups have been temporarily suspended. The Youth Station and substance abuse outpatient clinics intended to carry out development work regarding, for example, treatment programmes and the harmonisation of functions and processes in 2020, but the development was postponed due to the COVID-19 pandemic. The collection of quick feedback at substance abuse services was suspended due to the pandemic in March 2020.

Conclusions

Substance abuse services have been developed in accordance with the City Strategy and budget objectives during the strategy period that began in 2017. Methods involving harm reduction and treatment have been developed in parallel in the treatment of substance abuse problems. Low-threshold substance abuse services have been increased. However, the development of harm reduction and treatment methods and the increase in low-threshold services largely took place before 2020, which the budgetary guidelines used as a basis for the assessment apply to. The COVID-19 pandemic has postponed the development of treatment and operations at substance abuse outpatient clinics and the Youth Station planned for 2020.

The objective of improving the client experience in services intended for people with substance abuse problems from 2019 to 2020 was not measurable due to the lack of comparable client feedback materials.

Other social services and health care operators have varying views of whether mental health and substance abuse services have strengthened their treatment consultation, assessment and guidance support for them. According to some of the partners of Symppis day centres, substance abuse outpatient clinics and the Youth Station, support has been strengthened. The view of some is that support has remained the same or even weakened.

In recent years, the Youth Station has primarily developed treatment methods for clients with mental health symptoms. From the small number of referrals for people with substance abuse problems to an assessment of the need for substitution therapy and to institutional detoxification treatment, it can be concluded that clients of the Youth Station mainly sought out the service for mental health reasons. The Youth Station aims to bring young people who use substances into the service through mobile work. The Youth Station is also planning to establish a new location in Eastern Helsinki.

According to the main partners of Symppis day centres, substance abuse outpatient clinics and the Youth Station, the services lack visibility. At present, city residents and operators in need of substance abuse services are not receiving adequate and up-to-date information on, for example, treatment locations, service options, treatment paths and contact information. According to the partners, substance abuse outpatient clinics and the Youth Station do not invest enough in motivating patients to commit to treatment.

Child welfare services would particularly like for the services of substance abuse outpatient clinics to be developed regarding the cooperation related to substance abuse assessment in such a way that child welfare employees and family members of the person with substance abuse problems are more involved in the substance abuse assessment process. In the view of child welfare, substance abuse assessments do not sufficiently comment on how the client's substance abuse affects their family.

The Audit Committee concludes that

the Social Services and Health Care Division must

- ensure that city residents and clients and partners of substance abuse services have access to adequate and up-to-date information on substance abuse services, substance abuse treatment locations with contact information and treatment paths for people with substance abuse problems.
- increase the cooperation of substance abuse services with child welfare services.
- develop the motivation of the patients of substance abuse outpatient clinics and the Youth Station to commit to treatment.



Sufficiency of Child Welfare foster care

? Does child welfare foster care meet the needs of clients?

! Not completely. Places in foster care are not available according to demand and there is a shortage of staff.

Main question:

Is child welfare foster care at a sufficient level?

Sub-questions:

1. Does the number of child welfare foster care places corresponded to the number and need of clients?
2. Has the appropriation budgeted for child welfare foster care been realised in accordance with the budget?
3. Has early support for families with children had an impact on the number of child welfare foster care client relationships, cost development or length of care periods?

A child's foster care means arranging the care and upbringing of a child who has been taken into care, placed urgently or placed on the basis of an interlocutory order away from the child's own home. The foster care location can be family care, a professional family home, a child welfare institution or other form of care according to the child's needs. The City of Helsinki carries out approximately 500–600 emergency placements of children and young people annually. The substance abuse of children and young people or their parents and domestic violence are common reasons for placement in foster care.

According to the Helsinki City Strategy for 2017–2021, the child welfare service chain for children and young people will be strengthened at the basic level. In the 2020 budget, the objective of the Social Services and Health Care Division in services for families with children is to shift the emphasis from child welfare services to early support services. In terms of finances, Helsinki is aiming to achieve unit costs of services in line with the average of other large cities.

The assessment material consisted of relevant reports, statistics and other written material. During the assessment, a request for information was made to the director of child welfare of the Social Services and Health Care Division, along with other email and telephone enquiries to the division.

The primary form of foster care is family care

The main principles, arrangement, rules of procedure and client relationship of child welfare are laid down in the Child Welfare Act. The objective of the act is to protect children's rights to a safe growth environment, balanced and well-rounded development and special protection. In the Child Welfare Act, anyone under 18 years of age is considered to be a child and anyone 18–24 years of age a young person. When assessing the need for child welfare and in the provision of child welfare, it is first and foremost the interests of the child that must be taken into account. If community care measures are not sufficient or possible and the interests of the child so require, emergency placement or taking the child into care will be resorted to and the child will be placed in foster care.

Municipalities must ensure that child welfare is arranged in such a way that the content and extent of the service align with the need prevailing within the municipality. A child must be taken into care and foster care must be provided for them if their health or development is seriously endangered by lack of care or other circumstances in which they are being brought up. The same applies if the child seriously endangers their health or development by abuse of intoxicants, committing an illegal act other than a minor offence or any other comparable behaviour. In Helsinki, the social work of placements unit is responsible for foster care client counselling and the social work of placements, as well as social work with children taken into care.

When choosing a place for foster care, particular attention must be paid to the justification for taking the child into care, the child's needs, maintenance of close human relations and the continuation of the care. The primary choice is family care. Family care means arranging care on a part-time or round-the-clock basis in a family caregiver's private home. A professional family home is equivalent to family care in principle. In 2019, there were approximately 470 foster families with 650 foster children in Helsinki.

If foster care cannot be arranged in family care in the best interest of the child, the child will be placed in institutional care. Child welfare institutions refer to children's homes, reform schools, reception institutions and youth homes. They may be maintained by the state, the municipality or private communities. The City has ten child welfare institutions, i.e. children's homes and reception institutions, where a child in immediate danger can be placed for a short time. The child welfare institutions have room for 231 children in total. In addition to this, family care and institutional care are procured as purchased services.

Table 12. Child Welfare client relationships and client events of the Social Services and Health Care Division's services for families with children from 2015 to 2020

	2015	2016	2017	2018	2019	2020	2015– 2020 change %	2015– 2020 change, number
All child welfare initiations	16,562	16,656	17,815	18,165	19,223	20,169	21.8	3,607
Child welfare notifications	15,621	15,669	16,311	16,610	17,183	18,023	15.4	2,402
Child clients of child welfare	9,125	7,547	7,387	6,915	6,629	6,601	-27.7	-2,524
Children placed in foster care	2,084	2,085	2,114	2,088	2,185	2,106	1.1	22
Emergency placements (started during the year)	506	579	596	520	602	561	10.9	55

In Helsinki, purchased family care and institutional care services for child welfare are procured through a framework agreement arrangement according to demand. In the current framework agreement, the number of service providers has increased, with a particular focus on special and demanding institutional care providers. The number of purchased places in care has varied annually between 443 and 539 places.

Legislation defines the requirements for the facilities, number of children in care, human resources and the professional requirements of the staff in child welfare institutions.

The number of foster care places has not met the demand

The number of child welfare cases initiated and the number of child welfare notifications has increased year by year from 2015 to 2020, but the total number of child welfare clients has decreased (Table 12). There has been no major increase in the number of children placed in foster care, but the number of emergency placements has increased more strongly. However, the number has varied from year to year, as shown by Table 12.

The availability of the City's own family care has weakened in recent years and the use of purchased family care services has increased. In the coming years, the plan is to add 44–65 places to Helsinki's own children's home activities for those client groups who have difficulties in getting a place using purchased services. The demand peaks for institutional care in child welfare are usually in late spring and autumn. During these times, there is a lack of availability in both the City's own and purchased services.

Places in demanding institutional care for children and young people with exceptionally violent behaviour have not been available in a timely manner. The availability of places in institutional care for those in need of special support has also not corresponded to the demand. During peak periods, there has been a delay in the availability of places in detoxification treatment. Finding a longer-term place in foster care for children and young

people in the aforementioned client groups can sometimes take a long time.

The cost of foster care has increased

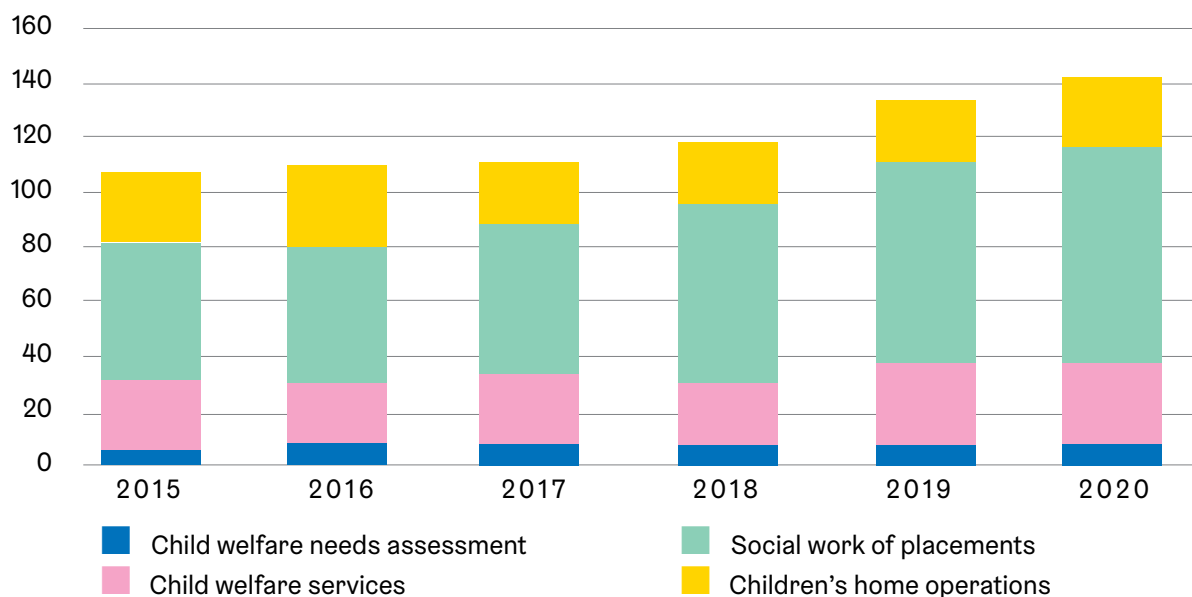
The social work of placements accounts for the largest costs in child welfare, as shown in Figure 12. Its costs have also increased the most in recent years. The social work of placements includes purchased family and institutional care services and the City's own social work of placements, family care, supervision and client counselling services.

Although there have been no substantial changes in the total number of children placed in foster care in recent years, the cost of the social work of placements has increased significantly. Placements accounted for 83.3 per cent of child welfare costs in Helsinki.

Since 2017, the realised costs of child welfare have far exceeded the budgeted appropriations by several million euros. Even though the budgeted appropriations have been significantly increased since 2019, the increase in expenditure on stronger and more expensive special and demanding institutional care has been higher than expected. According to the division, budgeting is made more difficult by the fact that assessing the amount and scope of care is challenging. The client-specific costs of child welfare in Helsinki are the third highest in the six largest cities of Finland, known as Kuusikkokunnat.

According to the management of child welfare, the polarisation of the well-being of children and young people has drastically deepened in Finnish society and also in Helsinki. Some children and young people are feeling worse than before and have accumulated problems that are difficult to solve and treat. Over the last five years, children and young people have had an annually growing need for stronger, and at the same time more expensive, special and demanding institutional care. This will increase costs in the future.

Figure 12. The costs of the City of Helsinki's Child Welfare operations, excluding the costs of community care social work between 2015 and 2020, EUR million (fixed prices)



The impact of early support on foster care cannot be assessed

Early support work seeks to identify risk factors that threaten a child's well-being and address the risks before they become major problems. Family centres' early support for families with children is an activity aimed at identifying, preventing and alleviating the problems of children, young people and families as early as possible, immediately after the concern is identified. The family centre operating model was introduced in 2015. For children and families with many service needs, a service needs assessment with multiple professionals and operators is conducted. The matters of the child and family are coordinated by a designated employee, who makes sure that the client receives the help and services they need. Increasing family social work reduced the number of child welfare community care clients for several years. This can be demonstrated statistically by looking at resource additions and the number of clients. However, the COVID-19 pandemic interrupted this trend.

It is generally known that early intervention and the provision of support and services prevent the need for any heavier support measures. However, the challenge of measuring impact is that it is not possible to predict who the potential future clients of child welfare are and what kind of needs for help or support they have, whether they have gained access to support and whether the support has been adequate and timely. Thus, nothing certain can be said about the effects of early support on the number of foster care clients, the development of costs or the length of treatment periods.

Effects of the COVID-19 pandemic on the realisation of foster care in child welfare

At the beginning of the COVID-19 pandemic, the number of child welfare notifications decreased as children stayed at home and switched to distance learning. However, the trend reversed as the situation continued. The number of child welfare notifications in 2020 ultimately increased by approximately 800 from 2019. In addition to child welfare notifications, requests under the Social Welfare Act and anticipatory child welfare notifications increased sharply in 2020. Thus, the number of service needs assessments leading to a client relationship with child welfare increased towards the end of the year.

Child welfare estimates that the COVID-19 pandemic and restrictive measures have exacerbated the problems of children, young people and families who were already having problems. Since the autumn of 2020, serious substance abuse, domestic violence and serious crime have become more prominent among children and young people placed in institutional care. Furthermore, parental violence and substance abuse problems increase the traumatic experiences of children and young people.

Insufficient staff recruitment

Helsinki Child Welfare has made efforts to curb the negative effects of the COVID-19 situation by hiring additional temporary staff for service needs assessment and support for families with children, family social work, social work by community care and institutional care. The availability of staff has proved challenging. At the beginning of 2020, the staff availability situation was still at a good level, but towards the end of the year, staff availability deteriorated significantly and some vacancies have not been filled. There is a particular shortage

of personnel in child welfare social work and institutional care, which makes it difficult to implement the service in accordance with the Child Welfare Act.

Conclusions

The level of foster care can be considered satisfactory in terms of quantity, but it does not meet the demand. Also, foster care services are not always available in a timely manner.

Foster care is produced and procured to correspond with the number of clients, but the available places may not meet the clients' service needs. Places in institutional care for those in need of special and demanding support have not been available in accordance with demand. Primarily, the aim is to arrange a place in foster care in family care or the City's own children's homes. However, the City's own resources are insufficient to cover the entire demand, so a large portion is procured as purchased services. The demand for institution care in child welfare varies from year to year and during the year. There is a lack of availability in late spring and autumn.

The number of child welfare notifications has increased steadily each year. Despite this, the total number of child clients of child welfare has decreased over the five-year period under review. The number of children placed in foster care has increased somewhat. The number of emergency placements of children has increased clearly, by almost 20 per cent.

Actual costs have exceeded the budgeted appropriations by several million euros over the last four years, despite a significant increase in the appropriations. Purchased family and institutional care services form the largest cost item, which has also increased the most. The demand for stronger, and at the same time more expensive, special and demanding institutional care has increased.

Early support is known to have a preventive effect on the need for child welfare support measures. Early support for families with children in accordance with Helsinki's family centre model has had an effect on the reduction in the number of child welfare clients, but its effects on foster care, for example, cannot be assessed.

The COVID-19 pandemic has exacerbated the problems of children and young people who already had problems, so the need for services has increased. There have been problems with the availability of staff. There is a shortage of child welfare social work and institutional care staff in particular, which makes it difficult to implement services.

The Audit Committee concludes that

the Social Services and Health Care Division must

- ensure the availability of child welfare staff, particularly in child welfare social work and institutional care, so that the tasks in accordance with the Child Welfare Act can be performed.



Promoting gender equality in the Culture and Leisure Division

? Has gender equality been promoted in the Culture and Leisure Division?

! Measures in line with the gender equality and non-discrimination plans have been undertaken.

Main question:

Has the Culture and Leisure Division started implementing measures to promote gender equality in accordance with the City services' gender equality and non-discrimination plans?

Sub-questions:

1. Has the division set equality targets in accordance with the gender equality and non-discrimination plans?
2. Has data been collected on the gender distribution of the users of cultural and sports services?
3. Have visitor statistics and resident profiles been used to develop the content of cultural services?
4. Has gender impact assessment been developed in the agreed activities and locations?
5. Has access to leisure services been improved for minority genders?
6. Have service-specific safer space principles been developed for the Culture and Leisure Division?

In addition to the sub-questions, the assessment also examined the customer feedback received by the division's services related to gender equality and non-discrimination.

According to the City Strategy for 2017–2021, gender equality is a pervasive principle in all City operations. The City of Helsinki's gender equality and non-discrimination plans lay down the most important actions for promoting the equality and non-discrimination of city residents during each council period of office. The plans are based on the Equality Act and Non-Discrimination Act, which require all authorities to draw up such plans.

The assessment material consisted of documentation as well as interviews with and email enquiries sent to the division's service and non-discrimination development experts, those in charge of the division's services and the customer feedback expert of the division's

administration and support services. Information was also obtained during the assessment visit of the Audit Committee's second subcommittee.

Equality criteria are being drawn up for grants awarded by the division

One of the goals of the City services' gender equality plan 2019–2021 was to draw up equality goals for the division. However, the division's equality goals were already in the plan. The Culture and Leisure Division development expert chose the development of equality objectives to be applied to the principles of awarding grants as a measure for the goal. The division is planning to include the equality objectives in the ethical principles for awarding grants, which are due to be completed by the end of the council period of office in 2021.

The collection of visitor data is being developed in cultural and sports services

The Culture and Leisure Division's services collect data on the gender of the users in various ways. Methods for collecting visitor data include customer registers, surveys and feedback; audience research; Museum Card user data; external ticket sales services and digital service channels. In some services, the collection of data on all users is not possible, as access to the services is free, not requiring login or registration.

According to the authority guidebook of the Rainbow Rights project, which was coordinated by the Ministry of Justice and promoted the implementation of equality legislation, service users should always be able to determine their own gender and have at least four options to choose from: female / male / other / prefer not to say. This method of definition is used, for example, in the library card's user data and in some customer surveys of sports services and cultural services.

In some activities of the youth services, the youth workers decide whether to assess and record the gender of the young person themselves or whether to ask the young people to register in a system where they can choose their gender from three options: girl, boy or non-binary. 'Binary' refers to the classification of gender into two distinct genders of male and female. In some cultural services, the users' gender has been assessed based on name or appearance.

The gender impact assessment of sports club grants published in 2018 recommended that the City's sports

services develop the facility reservation system and the centralised distribution of time slots so that the number of visitors to the time slots can be easily monitored by gender and age group. According to the information received for this assessment, the recommendation has generally not been implemented. The Sports Activation function has investigated the gender of service users through surveys targeted at young people, for example. Course activities are organised in women's, men's and mixed groups, whose attendance is monitored. The outdoor sports facilities of Recreation Services are used independently, so there are no statistics on the gender of their users. The Sports Facilities function does not collect statistics on the gender of users.

In cultural and sports services, statistics on visitor data are being developed to also collect information on the gender distribution of visitors. It has been agreed that the development will be performed in a working group consisting of representatives of the division's different units during the spring of 2021. In the spring of 2021, the management of the Sports unit will decide on the development of functions and methods related to the collection of gender data. The Library and Youth units were not yet involved in this development work in 2021.

The Culture and Leisure Division is developing the use of visitor statistics and resident profiles. Resident profiles refer to customer segmentation based on the residents' access to services and activity, among other things, with which the division aims to improve its understanding of different residents' wishes regarding leisure services. No profiling is conducted based on age, gender or other demographic features. In early 2021, the division is going to define how the perspective of gender equality will be combined with the use of resident profiles in each service.

Gender is being taken into account in the various services of the division

According to the City's decision preparation guidelines, the preparation should identify the potential impacts of the decision alternatives and discern and assess the significant ones. This kind of preliminary assessment should be carried out if the decision is not routine in nature, minor in scale, an official decision under specific legislation or a decision with a particularly limited margin of discretion. If an impact assessment has been carried out on the decisions, the results of the assessment should be presented as a separate item in the decision document. The decision preparation guidelines that came into force in 2020 did not specify what kind of effects should be taken into account in decision-making. They do not include specific guidance on gender impact assessment, for example. The assessment did not find any preliminary gender impact assessment documented in decision documents, and according to information received from the different services and the division's management, no such assessment is systematically conducted in the

Culture and Leisure Division. The City's guidelines on decision preparation were being updated in 2020.

However, gender is otherwise taken into account in the operations of several services. For example, cultural services aim to take gender impacts into account in target group considerations, programming, communications and audience work. Youth work operations have been developed to take the diversity of gender and gender identities into account. At Helsinki's Central Library Oodi, the consideration of gender is not based on a binary division between male and female. Instead, the library takes into account different genders, along with as much other background information about its customers as possible. The gender perspective is also taken into account in activities such as Sports Services' investment projects, the allocation of exercise time slots, hobby activities for children and young people and the physical activity programme for older people. In addition to this, the gender perspective is visible in the design of gender-neutral toilet facilities, in particular.

One of the objectives set for the Culture and Leisure Division in the City's gender equality plan for services is to increase gender awareness in the planning of services. The indicator for this objective is that gender impact assessments have been carried out on activities separately agreed upon. The measure was being initiated in January–February 2021, and the division estimates that it is likely to actualise as planned by the end of 2021.

The division has investigated the taking of gender diversity into account in the City's sports facilities

One of the objectives set for the Culture and Leisure Division in Helsinki's gender equality plan for services is to increase gender minorities' access to services. The measure and indicator of the objective was for the division to investigate the possibility of extending the unisex changing room policy of Itäkeskus swimming hall to other sports facilities of the City. This investigation on the intimate facilities, i.e. changing, washing and toilet facilities, of the City's sports and recreation facilities was completed in 2020, so the objective was achieved. Another measure chosen for the objective was to make sports and recreation facilities accessible and safe for all genders where possible in connection with the construction of new facilities or the renovation or rearrangement of old facilities. The division had no plans regarding this in 2020.

The classification of changing, washing and toilet facilities into women's and men's facilities only may reduce access to services for people belonging to gender minorities. According to Helsinki's Gender Equality Commission, facility arrangements that emphasise the binary division into male and female increase the risk of discrimination and harassment.

According to a study on intimate facilities, the changing rooms of the City's sports and recreation facilities did little to meet the needs of gender minorities in 2020. According to the recommendations in the study, the possibility to change clothes and wash without others seeing would promote access to sports services for gender minorities, young people, people with disabilities and members of religious minorities, for example. Clients belonging to gender minorities would feel more entitled to use the gender-neutral intimate facilities already available at sports facilities if they were marked with a symbol referring to gender diversity instead of a symbol representing male and female figures. According to the study, the City's various sports and recreation facilities have an estimated total of 48 individual toilets that could be easily converted to gender-neutral toilets by removing or replacing the door signs. However, according to the study, in addition to changes in the facilities, gender minorities' access to sports services would above all be promoted by ensuring that staff are able to serve the minority customer in a tactful manner. This could be promoted through training.

Principles for safer space have begun to be created and implemented

The principles for safer space refer to the social environment, human behaviour and interaction. The goal of the principles is to make all people feel welcome in the space or in participating in the event. The principles for safer space relate to the promotion of gender equality, in particular, by providing communal support to the staff to address difficult and threatening situations involving gender and sexual harassment, among other things. The principles for safer space must be developed service- or site-specifically, as discussing them and developing them together is an essential part of increasing the sense of safety and forming a shared commitment to implementing the principles.

A measure of the City's non-discrimination plan 2020–2021 is that the division is to develop service-specific safer space principles. The indicator of the measure is that the principles have been introduced in at least one culture centre and one sports service by the end of the council period of office, i.e. by 31 May 2021. The services chosen were culture centre Stoa and Yrjönkatu swimming hall. As the involvement of staff and city residents is an integral part of the development of safer space principles, workshops were planned on the topic in the selected services. Because the workshops deal with situations that make the participants feel unsafe, often discussing them on a very personal and potentially emotional level, the division and services decided that the workshops could not be held remotely due to the COVID-19 pandemic. However, work on the principles will proceed in both services once the pandemic situation allows it.

The principles for safer space have already been introduced at Central Library Oodi and the IrisHelsinki service for young people contemplating LGBTQ+ themes. The creation of safer space principles is also being promoted in other services and locations of the Library and Culture units. In sports services, on the other hand, there are no current plans for introducing the principles outside Yrjönkatu swimming hall.

Effects of the COVID-19 pandemic on the promotion of gender equality

Due to the COVID-19 pandemic, it is uncertain when the staff's and visitors' workshops required for the preparation of the safer space principles for culture centre Stoa and Yrjönkatu swimming hall can be held. This will affect whether the objective set for the Culture and Leisure Division in the City's non-discrimination plan will be achieved as planned in 2021.

Conclusions

The City of Helsinki Culture and Leisure Division has started implementing measures to promote gender equality in accordance with the City services' gender equality and non-discrimination plans in such a way that it will be possible to complete them by the end of 2021.

The goal set in the City's gender equality plan 2019 of drawing up equality goals for the Culture and Leisure Division was already achieved in the same plan. For this reason, the division's development expert added as a measure of this objective that ethical principles, including the gender perspective, will be included in the division's criteria for awarding grants. The principles will be completed and their implementation will be decided on by the end of the council period of office in 2021.

Data on the gender distribution of visitors to cultural and sports services has been collected in different ways in different services. The collection and utilisation of resident profiles will be developed during the spring of 2021 to take gender equality better into account in the future. In sports services, the collection of visitor data has not been developed according to the recommendations of the study completed in 2018 to allow for easy monitoring of attendance at time slots by gender and age group.

Gender impact assessment is being developed in activities and locations to be separately agreed upon in accordance with the gender equality plan. The City's decision preparation guidelines do not specifically mention gender impact assessment, but rather provide guidance for assessing significant impacts without specifying their quality. The services of the Culture and Leisure Division have not carried out systematic gender impact assessment in their decision preparations. However, gender is otherwise taken into account in the operations of several services. Gender impact assessment is intended to begin in services to be separately



agreed upon, but the measure only began in January–February 2021. According to the division, the measure is likely to be completed by the end of 2021.

Gender minorities' access to services is being increased. A study on intimate facilities suitable for gender minorities in sports and recreation facilities in accordance with the City's gender equality plan was completed in 2020. The division has not yet made plans on the utilisation of the recommendations for action presented in the study. Facility arrangements that do not emphasise the binary division into male and female would improve gender minorities' access to sports services.

Service-specific safer space principles are being developed for the Culture and Leisure Division in one cultural service and one sports service. The purpose of the safer space principles is to reduce instances of uncomfortable and threatening situations, for example. The principles may not be implemented by the end of 2021 because the workshops required to create them have not been possible due to the COVID-19 pandemic. Safer space principles have already been introduced in individual libraries and youth services, and cultural and library services are planning to draw up these principles for other services as well. Sports services have not planned to introduce safer space principles to services other than Yrjönkatu swimming hall, as mentioned in the gender equality plan.

The Audit Committee concludes that

the Culture and Leisure division must

- **develop the collection of visitor data in sports services to make it possible to monitor the attendance of sports time slots by gender and utilise the data for a more equal distribution of time slots, for example.**
- **evaluate and, if possible, implement the recommendations of the study on intimate facilities suitable for gender minorities in the sports and recreation facilities maintained by the City of Helsinki.**
- **promote the introduction of safer space principles in sports services more widely than just one location.**

Health and well-being from services

A close-up photograph of a healthcare professional, a man with a beard and glasses, wearing a white lab coat. He is using a black otoscope to examine the ear of a patient whose head is on the left. The otoscope has a silver handle with a white band that has the letters 'huc' on it. The background is a plain, light-colored wall.

Access to non-urgent care at health stations



Is the availability of non-urgent care at health stations at the level provided for by law and the City's own policies?



Non-urgent care is mainly provided within the statutory deadline but not in accordance with the City's objectives or in an equal manner.

Main question:

Is the availability of non-urgent care at all of Helsinki's health stations at the level provided for by law and the City's own policies?

Sub-questions:

1. Has contact with the care location been established and the need for care assessed in accordance with the law and the City's objectives and policies?
2. Has non-urgent care been received in accordance with the law and the City's objectives and policies?
3. Has non-urgent care been received in an equal manner?

According to the City Strategy, the objective is to promote access to care to allow for the client to receive help in a timely manner. Socio-economic and area-based disparities in health and well-being are reduced through methods based on knowledge and impact. The aim is to reduce segregation between the areas of Helsinki and narrow down the differences in well-being between city districts.

The assessment materials comprised the statistics of the City of Helsinki Social Services and Health Care Division and the Finnish Institute for Health and Welfare (THL) as well as the client feedback of health stations. In addition to these, the material used included documentation and information received from the management of health stations and other Social Services and Health Care Division experts by email and interviews.

Health stations can usually be contacted quickly

According to the Health Care Act, patients must be able to contact a health care centre or other health care unit without delay during office hours on weekdays. According to the Health Care Act, the assessment of the need for treatment must be carried out no later than on the

third working day from when the patient first contacted the health centre if the assessment could not be carried out immediately. The City of Helsinki's scorecard target for health stations and the internal medicine outpatient clinic was to reduce the call-back delay in 2020 compared to 2019. On the City's website, the promise is that calls will be answered 'as soon as possible.' The City's website promises that contact made with the electronic form or the Omaolo online service will be replied to within the same day if the contact request is submitted before 4 pm on a weekday.

When a client calls, the contact request is usually stored in the call-back service. The average call-back time in 2020 was approximately one hour and 13 minutes, while in 2019 it was approximately two hours and 15 minutes. The call-back delay has been reduced in line with the scorecard target. Based on random monitoring carried out by the division, the symptom assessments of the Omaolo online service were mainly replied to within a day in 2020. No monitoring data is available on the reply delay of the electronic form. In health station services, the assessment of the need and urgency of treatment takes place when the client establishes contact with a professional or alternatively in the symptom assessment of the Omaolo online service. Thus, there is no delay between the first contact and the assessment of the need for treatment.

Access to non-urgent care is mainly realised within the statutory deadline but not in accordance with the City's objectives

According to the Health Care Act, non-urgent care must be provided no later than three months after the assessment of the need for treatment. Access to non-urgent care was mainly realised within the statutory deadline at the City of Helsinki's health stations in 2017–2020. According to THL's statistics on primary health care visits, the waiting time for a total of 27 visits was more than 90 days during 2017–2020. Nine of these took place in 2020 (0.0 per cent of all visits in Figure 13). More than half of these visits were to health stations in the eastern area, and one of the health stations had visits realised after more than 90 days for three consecutive years. Based on the statistics, it is not possible to determine with certainty whether the visits that took place after more than 90 days were covered by the statutory guaranteed access to treatment. At the time of the preparation of the assessment, the City of Helsinki Social Services and Health Care Division did

Figure 13. Waiting times for realised appointments at Helsinki's health stations 2017–2020

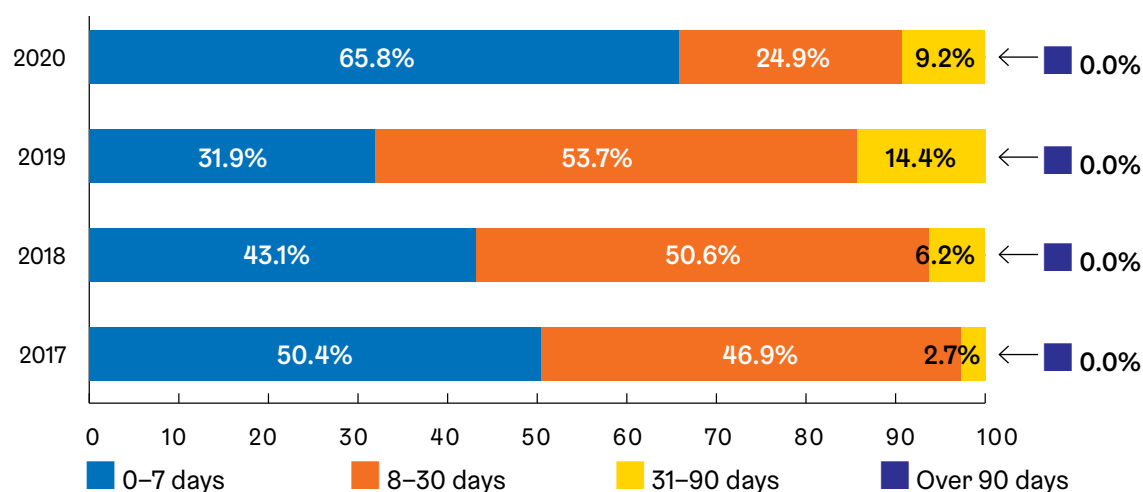
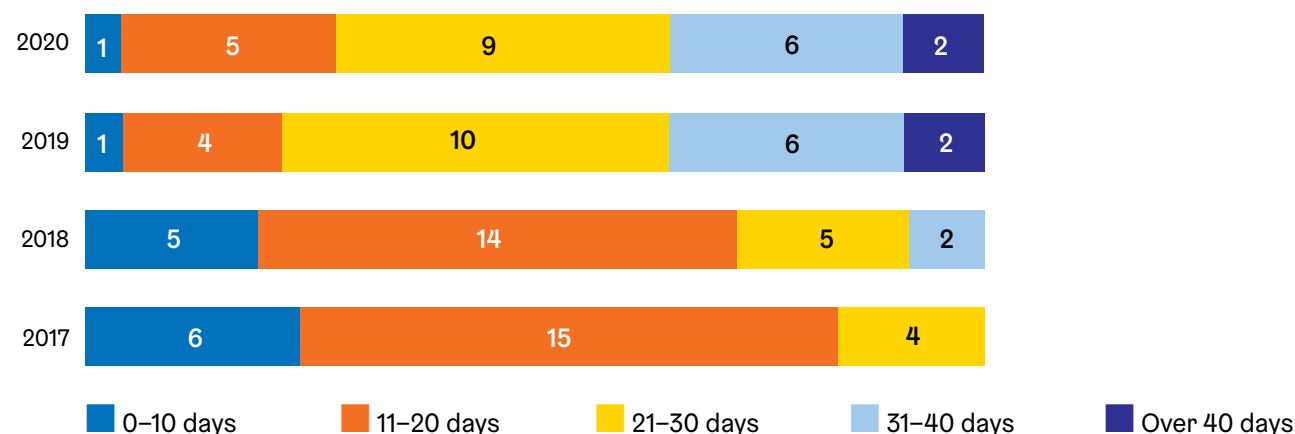


Figure 14. Distribution of health stations by waiting days for the third non-urgent doctor's appointment available (T3 figure), number of health stations



The annual T3 figure of a health station is the average of its monthly medians.
The waiting time shown in the figure represents this annual average.

not produce statistical data from which the realisation of non-urgent care within the statutory deadline could have been verified. According to THL's statistics, access to non-urgent care has clearly deteriorated, with the exception of 2020. The number of realised appointments has decreased annually, and the percentage of appointments with a wait time of 8–30 days or 31–90 days increased from 2017 to 2019 (Figure 13). In 2020, access to care was quicker than in 2017.

The City also tracks access to care using the T3 figure, which measures the medians of the third free non-urgent appointment available in calendar days. In 2019 and 2020, the target was for a client to get an appointment with the doctor within an average of 10 days, measured using the T3 figure, and that all health stations have a T3 of less than 20 days. The targets have been tightened compared to previous years. Access to non-urgent care was not achieved in accordance with the City of Helsinki's goals in 2020. The average T3 figure has increased significantly from 2017 (13.6) to 2019 (26.4). In 2020, the average T3 figure was the same

as in 2019. The averages of the T3 figures for health stations have been calculated for all the months in which the T3 figure appears in the statistics. Starting from April, the health stations' T3 figures fell sharply but returned to the level of early 2020 by the end of the year.

In 2020, only six health stations reached the target time set for access to care. Five of these had a T3 figure under 20 and one under 10 (Figure 14). At two health stations, clients have had to wait for a doctor's appointment for over 40 days. Actual wait times for access to care may even be higher, as the maximum T3 figure for health stations recorded in the statistics is 42. The health stations of Laakso and Malmi were used as coronavirus health stations from April onwards, so their averages have been calculated over a three-month period. The T3 figures are calculated manually, and the calculation of the figures or the data used cannot be verified afterwards. For this reason, they can also be manipulated. The T3 figures of different health stations may be based on different calculation methods.

Non-urgent care is not available equally at health stations

According to the Health Care Act, municipalities must ensure that services are available and equally accessible in their area to the residents they are responsible for. Equal access to health care was assessed based on call-back delays at health stations, as well as statistics on actual visits and the T3 figure by area and health station. In the assessment, equal access to care referred to the idea that residents across the city have to wait the same time to gain access to care. Differences in call-back delays have been small between health stations in 2020, so equality has been achieved in gaining telephone contact. In 2019, there were clear differences in call-back times between health stations. At that time, the shortest average call-back time was at Maunula Health Station (about half an hour) and the longest at Kalasatama Health Station (over seven hours).

There are clear differences between areas in the waiting times for realised appointments, and the differences between individual health stations are very large. Even though a large percentage of non-urgent appointments took place within seven days in 2017, the percentage ranged from 21.2 to 84.9 per cent at individual health stations. The differences have stayed the same until 2019. In 2020, the percentage of appointments realised within a week at different health stations ranged from 50.1 to 90.5 per cent, so the difference had been reduced. At the health stations with the lowest percentage of appointments realised within less than seven days, the majority of appointments took place within 8–30 days. The differences between health stations are the largest when comparing appointments realised within 31–90 days.

In 2017–2020, the largest percentages of appointments realised after over a month have been at health stations in the city centre and the eastern area. There are also individual health stations in the central, western and northern areas, where the percentage of appointments realised after over a month has been high. The health stations in the city centre have the largest percentages of long waiting times, and among them is Viiskulma Health Station. The health stations of Myllypuro, Laajasalo and Malminkartano also had clearly larger percentages of long waiting times than other health stations. Myllypuro also repeatedly exceeded the 90-day waiting time in 2018–2020. The health stations of Kontula, Töölö and Pitäjänmäki also had larger percentages of waiting times over a month than other health stations.

The differences in the T3 figure between areas were small in 2017, but they have been growing every year. In recent years, the lowest T3 figures have been at health stations in the current northern and northeastern areas. Based on the T3 figure, access to non-urgent care became more difficult at almost all locations in 2019–2020, and the differences between locations are

large. Jakomäki Health Station was the only one with a T3 figure under 10. T3 figures are generally high at health stations that also have long waiting times for realised appointments. At Myllypuro Health Station, the T3 figure has been over 40 days for two years. A clear exception to this is Viiskulma Health Station, which has the lowest T3 figure compared to other health stations in the city centre area, even though Viiskulma has the largest percentage of appointments realised after over a month of all health stations.

The shortage of doctors is the main cause of problems with access to non-urgent care

According to the management of the City's health stations, the shortage of doctors is the main reason the City's goals regarding access to non-urgent care are not being met and why non-urgent care is not equally available at different health stations. In 2020, the calculated lack of doctors at health stations peaked at over 70 positions. The lack of doctors is higher in Helsinki than in other cities in the Helsinki Metropolitan Area. There are large differences in the lack of doctors at different health stations. The situation is the worst at eastern health stations.

The main reasons for the challenges in recruiting doctors at the City's health stations are the experience of doctors that at some health stations the workload cannot be managed and, especially for young doctors, the lack of training opportunities and the salary. At the beginning of 2020, doctors' salaries were higher at health stations in the municipalities around Helsinki than at the health stations of the City of Helsinki. At some health stations, the shortage of doctors is causing a spiral: when there is a lack of doctors at a health station, the workload increases for the doctors at that health station. This gives the health station a bad reputation, making doctors not want to come and work there. As the health station cannot get more doctors, the pace remains unreasonable. According to the doctors of the City of Helsinki's health stations who responded to the survey conducted in 2019 as part of a project concerning doctor availability and stability, the most important factors influencing job satisfaction are the opportunity for professional development, supervisors' professional skills, appropriate work pace and smooth teamwork.

The Social Services and Health Care Division has sought to improve access to care by improving the recruitment of doctors, raising doctors' salaries, developing multi-professional work and diversifying the functions of health and well-being centres. In addition to this, preparations have started for the outsourcing of two health stations and service vouchers have been introduced. Telephone service and electronic contact has been increased in all services.

Effects of the COVID-19 pandemic on access to non-urgent care

Due to the COVID-19 pandemic, the deadlines for non-urgent care under the Health Care Act did not have to be met between 14 May and 30 June 2020. Non-urgent care at health stations had to be reduced after spring 2020, and human resources have been partially shifted to COVID-19 testing and tracking. From March to September 2020, the COVID-19 pandemic caused the T3 waiting time for access to non-urgent care at the City's health stations to significantly decrease in April but then quickly return to the level of early 2020. A clearly higher percentage of non-urgent appointments were realised within seven days in 2020, as clients did not seek treatment. The COVID-19 pandemic may have caused a so-called backlog in treatment, i.e. patients have not received the treatment they need. This may increase the demand for health station services in the future. It is increasingly difficult to attract doctors to work at the City's health stations because the work is seen as more one-sided than before due to the COVID-19 pandemic. The COVID-19 pandemic significantly increased the use of health stations' electronic services. The T3 figures of the health stations of Laakso and Malmi, which have been operating as coronavirus health stations since April 2020, have not been monitored.

Conclusions

Apart from a few exceptions, non-urgent care at Helsinki's health stations is provided within the statutory deadlines but not in accordance with the City's own policies or in an equal manner between areas.

Contact with the care location has been established in accordance with the law and the City's objectives with the contact methods for which monitoring data is available. The need for care has been assessed in accordance with the law and the City's objectives and policies. Telephone contact with health stations has been gained in accordance with the Health Care Act and practically almost immediately. Symptom assessments on the Omaolo online service are almost invariably replied to during the same day. No monitoring data is available on the reply delay of the electronic form. The assessment of the need and urgency of treatment takes place when the client establishes contact with a professional or using the deduction rules of the symptom assessment of the Omaolo online service.

Non-urgent care has mainly been realised within the statutory deadline but not in accordance with the City's objectives and policies. Individual cases of exceeding the 90-day waiting time occur annually – most of these in the health stations of the eastern area. Myllypuro Health Station has had such cases for three consecutive years. The Social Services and Health Care Division does not produce statistical data on the basis of which the implementation of non-urgent care within the statutory

deadline could be verified. The access to non-urgent care is far from the City's objectives. In 2019, access to care declined significantly at all health stations, and in 2020, the targets set for it remained unachieved. Only six out of all 23 health stations reached the target time set for access to care in 2020. Five of these had a T3 figure under 20 and one under 10. The T3 figure is not a completely reliable indicator for comparing access to care, as it can also be manipulated. The T3 figures of different health stations may be based on different calculation methods.

Non-urgent care has not been provided in an equal manner at different health stations, as there are very large differences in waiting times for realised appointments between health stations. Differences in access to treatment are clearly reflected in the percentages of appointments realised after over 31 days. There are also large differences in the T3 figures, as there are two health stations where the average wait time to a doctor's appointment is over 40 days. The differences may even be greater, as the maximum T3 figure recorded in the statistics is 42, even if the actual figure is higher.

The main reason access to non-urgent care at health stations is not realised equally between areas or in accordance with the City's objectives is the shortage of doctors. The most important factors influencing the stability and availability of doctors are the workload, training opportunities and a salary that is able to compete with the municipalities around Helsinki.

The Audit Committee concludes that

the Social Services and Health Care Division must

- ensure that access to non-urgent care is provided at all health stations in accordance with the Health Care Act.
- develop the working conditions of doctors at health stations so that the workload is considered reasonable at all health stations.
- further develop the recruitment and stability of doctors at health stations.
- provide adequate training opportunities for doctors at health stations.
- develop the compilation of statistics on access to non-urgent care so that differences between and challenges of health stations can be identified.

together with the City Executive Office, the Social Services and Health Care Division must

- ensure that the salaries of doctors at Helsinki's health stations are competitive.

Communal student welfare in basic education



Is the communal student welfare at Helsinki's comprehensive schools in line with the Student Welfare Act?



Communal student welfare is largely in line with legislation, but there was a delay in access to the services of the welfare officer and psychologist.

Main question:

Is the communal student welfare at Helsinki's comprehensive schools in line with the Student Welfare Act?

Sub-questions:

1. Has communal student welfare taken into account the statutory preventive activities?
2. Have monitoring methods been set up for communal student welfare?
3. Are the welfare officer and psychologist resources of student welfare compliant with regulations?
4. Has an ambitious anti-bullying programme been drawn up for comprehensive schools in accordance with the City Strategy?

The City Strategy for 2017–2021 and the Student Welfare Act emphasise safe and healthy learning environments for children and young people. According to the act, the purpose is to provide early support to those who need it. According to the strategy, pupils must be offered equal educational opportunities and every pupil must have the opportunity to achieve their potential in learning. Pedagogy and learning support bridge the gap in learning by taking into account the needs of those in need of support and those who are progressing well. According to the strategy, an ambitious anti-bullying programme will be launched in Helsinki's schools.

The assessment focused on the implementation of activities in accordance with the Student Welfare Act and the launch of the anti-bullying programme required by the City Strategy.

The material used included interviews with and written responses from the head of student welfare in basic education and regional managers, as well as a survey of headteachers in basic education. Responses were

received from 82 Finnish- and Swedish-language schools and the response rate was 80%. Information was also obtained during the assessment visit of the Audit Committee's second subcommittee to the Education Division.

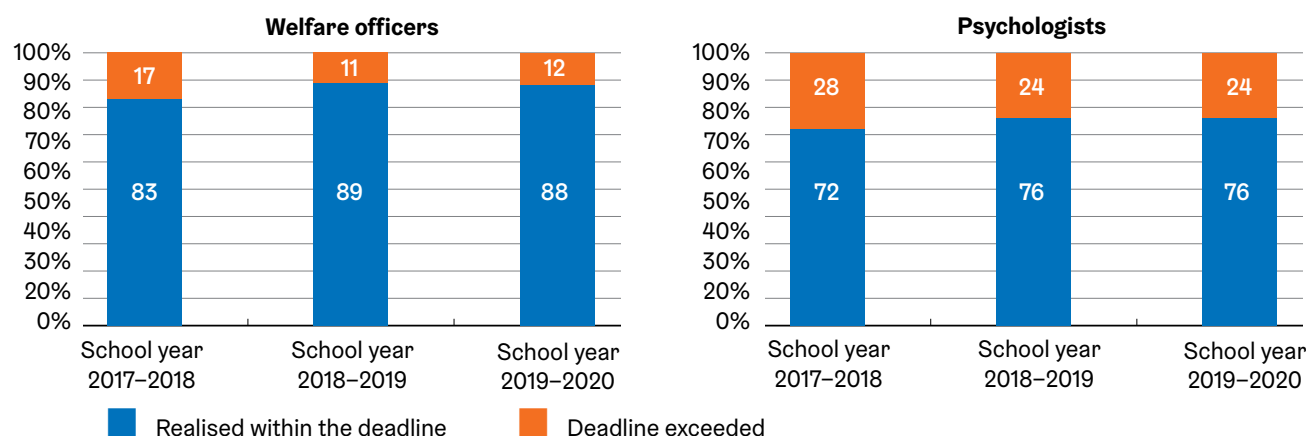
Communal student welfare had mainly taken into account statutory preventive activities

According to the Student Welfare Act, student welfare is primarily implemented as preventive communal student welfare that supports the entire educational community. Policies that increase participation help prevent problems, identify them at an early stage and provide the necessary support. According to the guidelines for student welfare, a representative of the guardians must be invited to a meeting of the communal student welfare group at least once per term. According to the survey of headteachers, guardians' participation in the meetings of the student welfare group was only realised at approximately 30 per cent of schools. The interviews revealed that schools do not always remember to invite the guardians to the meetings of the student welfare group.

According to the Student Welfare Act, student welfare must include more systematic planning. The student welfare plan must record the measures of the educational community to promote communal student welfare. Based on the interviews with basic education student welfare, schools had acted in accordance with the law. According to the survey of headteachers, 98 per cent of schools had described their measures to promote communality in the student welfare plan.

According to the law, student welfare must be implemented in systematic, multidisciplinary cooperation between the Education Division, the Social Services and Health Care Division, the students and their guardians. Systematic cooperation between student welfare and the Social Services and Health Care Division was improved by developing a low-threshold service model for school-aged children, young people and families. The service model was approved by the Social Services and Health Care Committee and the Education Committee on 16 June 2020.

Figure 15. Realisation of welfare officer and psychologist services within the statutory deadline



Communal student welfare is not being adequately monitored at schools

Student welfare monitors the implementation of communal student welfare in various ways, but the monitoring is not systematic at school level. According to the Student Welfare Act, the education provider is responsible for the implementation of in-house supervision of overall student welfare. In-house supervision of student welfare is carried out at Helsinki's comprehensive schools with a student welfare self-assessment survey conducted every two years. The results of the self-assessment survey conducted in the spring of 2020 were good, but the participation of guardians and pupils was identified as an area for development. The School Well-being Profile survey also identified participation as an area for development. School Well-being Profile is a nationwide internet-based tool for monitoring school well-being.

School Well-being Profile allows student welfare and schools to monitor the implementation of communal student welfare. Compared to other monitoring surveys, the advantage of the Well-being Profile is that it allows for real-time monitoring of operations. The results of national surveys are completed more slowly and less frequently compared to the results of the Well-being Profile. In addition to this, it is possible for a school to add its own questions to the Well-being Profile, and the results can be compared between schools and nationwide. The Education Division has acquired a licence for the upcoming school year that allows all schools to take advantage of the Well-being Profile. According to the survey of headteachers, the Well-being Profile had been utilised by 56 per cent of comprehensive schools.

Regional managers and regional student welfare managers monitor the quality of student welfare through school visits. The effectiveness of student welfare is monitored as part of the monitoring of the City Strategy. Student welfare monitors communal student welfare as part of nationwide monitoring, on the basis of School

Health Promotion studies and the reports of the Finnish Education Evaluation Centre (FINEEC), for example.

The dimensioning criteria for welfare officer and psychologist services in student welfare are not being monitored in a documented manner

In May 2014, the Education Committee made a decision on the number of welfare officers and psychologists in relation to pupils. The dimensioning criteria are 780 pupils per welfare officer and 1,000 pupils per psychologist. The welfare officers and psychologists may simultaneously work at schools run by the City and those run by other parties, such as private and state schools. For the assessment, documented data was not received on the distribution of the workload of welfare officers and psychologists between the schools run by different parties. The realisation of the dimensioning criteria could not be assessed. According to the interview with student welfare, the dimensioning criteria are met, but there is no documented data about it.

Welfare officer and psychologist services are not being realised within the statutory deadline

According to the Student Welfare Act, a pupil must be given the opportunity to talk to a welfare officer or psychologist within seven working days of making contact. In urgent cases, the meeting must be carried out on the same or following working day. The deadline applies to the first appointment. The Education Division monitors the implementation of welfare officer and psychologist services by the deadline. Gaining access to welfare officer services in the school year 2019-2020 was delayed in 12 per cent of cases (Figure 15). Psychologist services were delayed in 24 per cent of cases over the same time period.

An anti-bullying programme has been prepared

The Education Division has developed an anti-bullying programme in line with the City Strategy, which came into force in 2019. According to the interview, the new programme is being systematically implemented at all schools. For 2020–2021, the division set the target of including four binding measures in the school's action plan. According to the survey of headteachers, 19 per cent of comprehensive schools did not implement all four binding measures of the anti-bullying programme. The measures concern the use of methods related to social skills and emotional skills, the preparation of anti-bullying rules, continuous group formation and the appointment of a designated adult for someone who has been bullied a lot.

According to the School Health Promotion study, bullying was more common in Helsinki than in the country altogether in 2019. Of the 4th and 5th graders in Helsinki's schools, 7.6 per cent had experienced bullying in 2019, compared to 7.1 per cent in the country as a whole. Of the 8th and 9th graders in upper stage comprehensive school, 5.6 per cent had experienced bullying. In the country as a whole, the number was 5.5 per cent.

Effects of the COVID-19 pandemic on student welfare services

The number of pupils contacting student welfare and particularly psychologist's services, increased during the COVID-19 pandemic. Instances of contact by telephone had increased by approximately 20–30 per cent compared to the autumn of 2019. The contacts have covered advice and guidance for guardians or support for pupils.

According to the regional student welfare managers, welfare officers and psychologists have been available at the school during the distance learning period in case pupils wanted to be served face to face. During the pandemic, the services have also been available remotely.

Conclusions

Communal student welfare in basic education is mainly in line with the Student Welfare Act, but the pupils' right to receive psychologist and welfare officer services in student welfare was not realised within the statutory deadline. The deadline is seven working days or, in urgent cases, the same or the following working day. Welfare officer services were not provided within the deadline to 12 per cent of clients and psychologist's services to 24 per cent of clients.

The systematic planning of communal student welfare and its implementation in multidisciplinary cooperation between the Education Division and the Social Services and Health Care Division have been increased. Student

welfare has been monitored through in-house supervision as prescribed by law. An anti-bullying programme in accordance with the City Strategy has been prepared.

The maintenance and promotion of participation are ways of taking preventive action, as they increase the early identification of problems and the provision of the necessary support. The involvement of guardians in the school's student welfare group meetings promotes cooperation between home and school and the guardians' participation. The guardians' participation in the meetings of the student welfare group was only realised at approximately a third of the schools.

The school-specific monitoring of pupils' well-being did not cover all schools. Based on the assessment, schools need real-time information on pupils' well-being. National pupil surveys are completed with a delay and therefore do not provide up-to-date information to improve schools' operations. The School Well-being Profile provides quick information to the author of the survey because the results are immediately available.

Student welfare provides welfare officer and psychologist services to both schools run by the City and private and state schools. No information was available on the distribution of the workload of welfare officers and psychologists between the schools run by different parties. Therefore, the implementation of the dimensioning criteria for welfare officers and psychologists in accordance with the Education Committee's decision could not be assessed.

The Audit Committee concludes that

the basic education student welfare of the Education Division must

- ensure that pupils receive psychologist and welfare officer services within the statutory deadline.
- ensure that schools invite guardians to attend a meeting of the school's communal student welfare group at least once per term.
- ensure that schools regularly monitor the pupils' well-being in a consistent and comparable way.
- monitor the implementation of the dimensioning criteria for welfare officers and psychologists in a documented manner.

Participation and openness



Realisation of participatory budgeting in the Urban Environment Division



Has the Urban Environment Division implemented participatory budgeting in accordance with the City's policies?



The Urban Environment Division has mainly implemented participatory budgeting in accordance with the City's policies.

Main question:

Has the Urban Environment Division implemented participatory budgeting in accordance with legislation and the City's policies?

Sub-questions:

1. Has the Urban Environment Division implemented the ongoing and completed participatory budgeting projects in accordance with the City's policies?
2. Has the Urban Environment Division involved local residents in the implementation phase of participatory budgeting?
3. Have the borough liaisons helped local residents implement participatory budgeting?
4. Has the Urban Environment Division taken steps to also involve less active groups?

According to the City Strategy, Helsinki strengthens its position as a forerunner in inclusion and transparency. The aim is for residents and companies to trust the City's operations, for their real influence in operations to be strengthened and for modern models of inclusion to improve equality, service standards and mutual understanding between population groups. The City Strategy states that the City contributes to dialogue and encourages those in a weaker position into civic engagement.

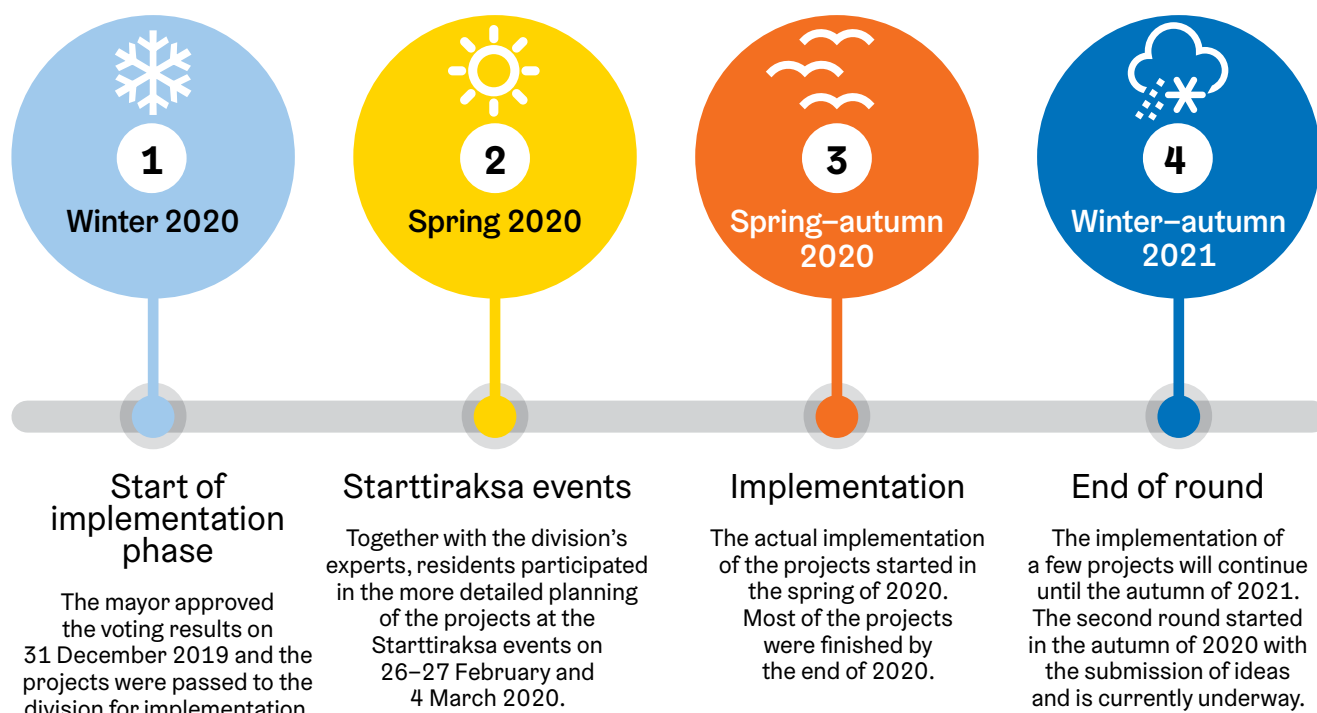
During the first round of participatory budgeting, the City of Helsinki allocated approximately EUR 4.4 million to the implementation of the residents' ideas. Approximately EUR 3.3 million of this was allocated to projects of the Urban Environment Division. The purpose of the assessment was to assess the success of the implementation phase of the projects under the responsibility of the Urban Environment Division in 2020.

The assessment material included documents such as the decision documents related to participatory budgeting, OmaStadi project plans, progress reports and monitoring data. In addition to these, the assessment included interviews with experts responsible for participatory budgeting projects in the Urban Environment Division and an assessment visit to the Urban Environment Division.

Participatory budgeting was mainly carried out in accordance with the City's policy

The aims of the Urban Environment Division's participatory budgeting included the completion of 29 projects with agility and as quickly as possible. Overall, the implementation process has progressed well, given the large number of projects, the tight schedule, the human resources available and the incompleteness of the residents' preliminary plans, as well as the COVID-19 pandemic situation during implementation. However, a few projects were postponed to 2021, deviating from their target schedules.

Figure 16. Process and schedules for the implementation phase of the Urban Environment Division's participatory budgeting



The implementation phase of participatory budgeting projects for the Urban Environment Division has included the Starttiraksa events organised by the borough liaisons, refinement of the plans the division gained from the voting, selection of operators, tendering and the actual implementation of the projects (Figure 16). In addition to this, the implementation phase has included open communications with the public, interaction and the engagement of residents. The division has monitored the participatory budgeting projects in steering groups at different levels, and monitoring has also been carried out by the project coordinators of participatory budgeting.

A small group of residents got to participate in the implementation phase

The Urban Environment Division has involved residents in the implementation phase of participatory budgeting in accordance with legislation and the City's policies, but the involvement has concerned a very small group. The residents who came up with the plans that progressed to the implementation phase got the chance to take part in the implementation of the projects in the Starttiraksa events organised by the borough liaisons. At the events, the residents had the opportunity to develop the plans and discuss the implementation of the projects with various experts. Thus, the requirement of the Finnish Local Government Act that municipal residents must be offered diverse and effective opportunities to participate was fulfilled. Participants at the Starttiraksa events were mostly very happy with them.

The borough liaisons are responsible for the opportunities for participation and influencing, communications and guidance in their respective major districts, as well as for the development, modelling and equal implementation of participatory budgeting. They have cooperated with various experts of the Urban Environment Division as well as the residents involved in the process. Thus, the borough liaisons have acted as a unifying factor between different actors in the participatory budgeting process.

However, the division has generally not sought to involve residents other than those who came up with plans and their support persons, as involvement efforts take time and resources. The division focused the efforts of those responsible for the projects and the relevant experts on completing the projects on schedule.

According to the City-wide implementation principles of participatory budgeting, the phases of the implementation of participatory budgeting had to be transparent, and open public communications were also essential in the implementation phase. The purpose of the project tracking pages on the OmaStadi website is to communicate on the implementation of the projects to the residents. However, due to tight human and time resources, the division focused on implementing the projects on schedule, in line with the goals it set for itself. The assessment found that making the tracking of project schedules and budgets transparent, using the OmaStadi.fi tracking pages, for example, was lacking. The tracking pages contained a lot of unclear or outdated information on the progress of the projects.

The tight schedule did not provide opportunities to involve less active groups

According to the implementation principles of the first round of the City of Helsinki's participatory budgeting, the opportunities for the authors of the budget proposal and the city residents to participate in the implementation had to be assessed when possible during the projects' implementation phase. In addition to this, the participatory budgeting process had to pay special attention to ways of enabling equal participation of different population groups and utilise multiple different channels of communication.

However, according to the division's professionals responsible for the implementation of the projects, the goals of rapid progress of the projects and large-scale involvement of residents in the implementation phase were contradictory. The tight schedule of the projects did not provide opportunities to involve less active groups in the implementation process. This was not in line with the implementation principles of the City of Helsinki's participatory budgeting when the principles are interpreted to mean that equal participation of all population groups should have also been taken into account during the implementation phase.

No separate communication plans were drawn up for the participatory budgeting projects of the Urban Environment Division. Instead, the projects had a common communication plan. At the beginning of the implementation phase, the people responsible for each project were instructed on when to contact the communications departments. The plan was that these times would include the start of the project, meetings with residents or the organisation of a completion ceremony, for example.

According to the implementation principles of participatory budgeting, multiple different channels had to be utilised for communications. However, communications on the projects to be implemented were mostly carried out on social media, so a lack of digital tools or skills, for example, prevented people from being informed about the progress of the projects. In addition to social media, participatory budgeting projects have also been featured to some extent in local newspapers and area-based online events for residents.

Communications on the projects on social media were successful both according to the expert responsible for communications and based on assessment findings. Although the projects have been local, they have aroused interest in people across Helsinki. According to the person in charge of communications, posts on the OmaStadi projects have also acted as so-called feel-good posts during the COVID-19 pandemic.

In its normal processes, the division mainly communicates in Finnish only. For this reason, participatory budgeting was also not communicated on in other languages, so speakers of foreign languages did not receive information about the projects. Deficiencies in the transparency of project tracking made it difficult to include the latest up-to-date information on the progress of the projects in the communications material. This made communications more difficult in practice.

The participation fund does not cover all the actual costs of participatory budgeting

The City's participation fund did not cover all project costs during the first round of participatory budgeting. Budget overruns and maintenance costs will be paid from the division's budget instead of the participation fund. The amount of this funding in the Urban Environment Division totalled approximately EUR 330,000 in the first round of participatory budgeting. However, looking at the costs paid from the participation fund only, it may seem that all the participatory budgeting projects have remained within budget or even come in under it. According to the division, the participatory budgeting model should be developed to take into account the costs to be paid from both the City-wide participation fund and the division's budget.

Effects of the COVID-19 pandemic on the realisation of participatory budgeting

The COVID-19 pandemic has caused delays in the schedules of some participatory budgeting projects because some deliveries for the projects were late due to factories being closed. The Urban Environment Division also had to use more human resources than planned, for example, on the maintenance of parks that had gained popularity due to the pandemic, which had an impact on the human resources available for the participatory budgeting projects.

The COVID-19 pandemic has also affected the joint planning of the projects to be implemented and interaction in such a way that, in some projects, the exchange of information had mainly been based on discussions via email. Local interaction events had to be changed into online events. The celebrations planned to be held together with residents after the completion of the projects also had to be cancelled for safety reasons.

The COVID-19 pandemic also had an impact on project communications. Communications had to be implemented within a shorter time span than planned. Another problem was that communications plans made before the pandemic were cancelled.

Conclusions

The Urban Environment Division has implemented participatory budgeting in accordance with the Finnish Local Government Act, because city residents have been offered diverse and effective opportunities to participate. Implementation has also been largely in line with the City's policies, with the exception of a few projects exceeding their schedule and budget. There were also no efforts to extensively involve different resident groups in the implementation phase.

Most of the projects in the first round of participatory budgeting were completed on schedule in 2020, but a few of them were postponed to 2021. A few projects also exceeded their budget. The excess costs are paid from the division's budget instead of the participation fund. The actual costs cannot therefore be monitored based on the realisation of the participation fund.

The Urban Environment Division has involved residents in the implementation phase of participatory budgeting, but this has mainly concerned residents who came up with plans. The majority of city residents who attended the events were very pleased with them. Borough liaisons, who assisted the division, helped city residents implement the participatory budgeting. The borough liaisons also acted as a link between different operators.

The involvement of residents and communications on the implementation of the projects were not fully in line with the City-wide implementation principles of participatory budgeting. The division could not and did not seek to involve less active groups in the implementation phase, as the tight implementation schedule of the projects in relation to the human resources available for the division did not provide the opportunities for this. Participatory budgeting projects were mainly communicated on social media, which was successful. However, according to the assessment findings, the projects' web pages contained outdated or unclear information about the projects and their progress.

As the projects were mainly communicated on digitally, a lack of digital tools or skills, for example, prevented some residents from being informed about the progress of the projects. Digitalisation was also emphasised in part due to the COVID-19 pandemic, as area-based events planned had to be cancelled or moved online. Participatory budgeting was only communicated in Finnish, resulting in speakers of Swedish or foreign languages not necessarily receiving information about the projects.

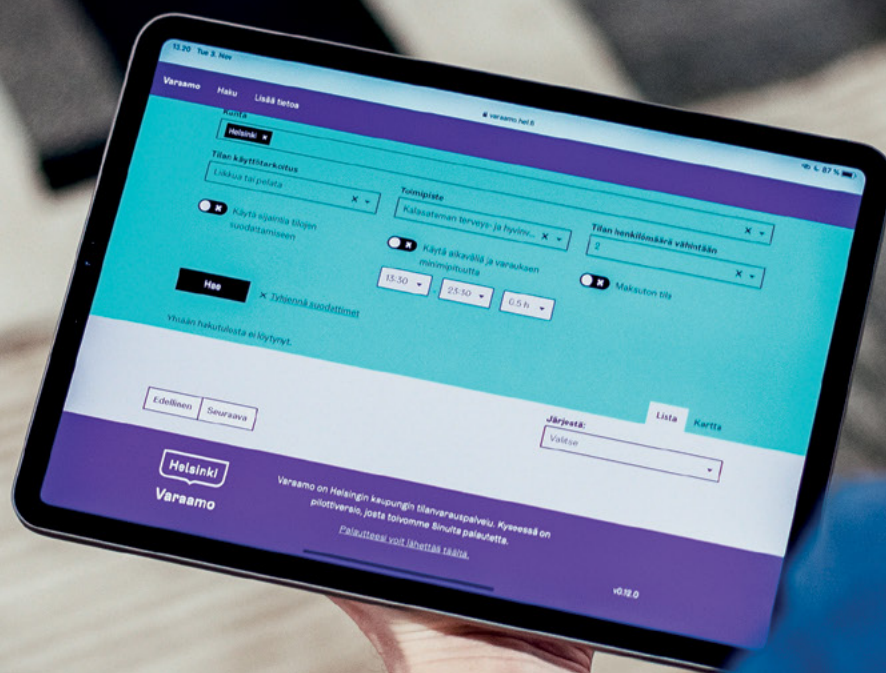
The Audit Committee concludes that

the City Executive Office and Urban Environment Division must

- jointly define the objectives and projects of participatory budgeting in such a way that the objectives can be achieved with the resources allocated to the projects.
- develop monitoring on the total costs of the projects and ensure that the right information on costs is obtained.

the Urban Environment Division must

- ensure that residents have access to accurate and up-to-date information on the progress of participatory budgeting projects.
- develop their communications on participatory budgeting projects to be multi-channel and multilingual. Communications need to pay more attention to residents who do not follow social media or other digital channels.



Realisation of young people's opportunities to influence

? Has the City promoted young people's opportunities to influence?

! The Youth Council's opportunities to influence have been promoted by the right to be present and speak at division committee meetings, for example. The development of the young people's initiative system to make it smoother and more interactive has been slow.

Main question:

Has the City promoted young people's opportunities to influence in accordance with the City's decisions and policies?

Sub-questions:

1. Have young people's initiatives been handled in accordance with the Administrative Regulations and other City policies?
2. Has the young people's initiative system been developed in accordance with the City's policies?
3. Has the 2019 Youth Council election been carried out in accordance with their objectives?
4. Have the Youth Council's opportunities to influence the City's operations been realised in accordance with the City's policies?
5. Has the influence and participation of young people on the sidelines been supported?

According to the City Strategy 2017–2021, Helsinki's goal is for young people to trust the future of Helsinki as a place to live and feel able to influence its operations. According to the strategy, Helsinki is strengthening its position as an international forerunner in inclusion and transparency. Each resident of Helsinki has the right to feel they are a true Helsinki citizen and to do something significant for their community. According to the strategy, the City contributes to dialogue and encourages those in a weaker position into civic engagement.

The assessment material consisted of documents, information received during the Audit Committee's assessment visits to the Culture and Leisure Division and Education Division, interviews with and enquiries to City experts responsible for the realisation of young people's

influence, as well as statistics on initiatives, the Youth Council election and Helsinki's schools and educational institutions. Additionally, the assessment utilised a questionnaire sent to 30 members of the Youth Council, to which a total of 13 young people responded.

The number of initiatives from young people increased

A young people's initiative refers to initiatives submitted by Helsinki residents aged 13–17 on issues related to the City's operations. In the initiatives, young people have expressed concerns, aspirations and goals that are important to them. The development of the number of initiatives was one of the strategic indicators set in the action plan of the young people's influence system Ruuti for 2019–2021. The number of initiatives increased in 2019–2020 compared to 2017–2018. The initiatives have led to changes in operations. However, few young people are aware of their opportunity to submit initiatives.

The young people's initiatives have been discussed at the City Council meetings twice per year in accordance with the Administrative Regulations, and the Youth Council has delivered its statements on the young people's initiatives on the same occasions. One of the tasks defined in the Administrative Regulations for the Culture and Leisure Committee's Youth Sub-committee is to monitor the implementation of the young people's influence system and young people's right of initiative in the City. However, the Youth Sub-committee has not systematically monitored the realisation of young people's right of initiative.

The initiative is usually submitted using the electronic form on the Ruuti website. The City secretaries are responsible for the workflow of young people's initiatives and requesting reports from the divisions, as well as for compiling the responses and sending them to the initiators. According to the City secretaries, all initiatives have been responded to. The division's experts prepare the necessary reports to respond to the initiatives and are responsible for any contact with the young person who submitted the initiative. Youth services publishes the initiatives submitted by young people and the responses received, signed by the mayor or deputy mayor, on the website of the young people's influence system Ruuti.

Young people are not satisfied with the handling of initiatives and related interaction

According to the Youth Council, it takes too long to respond to initiatives. The response time varies depending on the division and initiative. According to the guidelines, the processing time for responding to initiatives is a maximum of three months. The response may be delayed if the matter is currently being developed and the division wants to provide the most up-to-date information. Sometimes it is difficult for the divisions' draftspersons and deputy mayors to find time to respond to initiatives. The slowness of the response is sometimes also due to the fact that a division may have to respond to young people's initiatives on issues that are not the responsibility of the division or even the City.

The quality and content of initiative responses vary. The responses do not always clearly indicate the measures planned or taken as a result of the initiative. It may not be possible to promise concrete measures if the divisions have requested statements from, for example, a subsidiary community, joint municipal authorities or state authorities in order to respond to the initiative. In recent years, responses to young people's initiatives have better taken into account the person's age and plain language.

In 2019, the City Executive Office and the youth services of the Culture and Leisure Division updated the instructions for draftspersons who respond to young people's initiatives. The instructions aim to increase the skills and understanding of the City's divisions and services regarding the young people's initiative system. The challenge has been that the instructions for responding to initiatives do not always reach the draftsperson of the response in the division, and the instructions are not binding on the divisions in terms of interaction, for example. The instructions for responding to young people's initiatives recommend that those preparing responses to initiatives in a division should contact the young person who submitted the initiative as soon as possible after the matter has been taken under discussion. Young people who have submitted initiatives feel it is important that they are heard during the initiative process. However, divisions have not been obligated to report on how they interact with the initiator, so there is no precise information on the interaction during the preparation of the initiative response. According to information received from young people who have submitted initiatives and based on the statements of the Youth Council, the people preparing the initiative responses are sporadically or seldom in contact with the initiator. One division has the practice of also always meeting with the young initiator. Because young people rarely read their emails, they sometimes do not know that they have received a response.

The process of handling the initiatives is laborious and involves several phases

The current process of handling young people's initiatives is slow and involves several phases and a lot of manual work. The City secretaries write the responses instead of the divisions answering them directly. This is a laborious arrangement that slows down the responses to initiatives. It is not possible to handle a very large number of initiatives in the current way, so the City secretaries believe that it does not make sense to market the initiative system.

According to the young people's influence system Ruuti's action plan for 2019–2021, the young people's initiative system was supposed to be developed by reforming the user interface for submitting initiatives. However, with the exception of the addition of a Swedish-language form option, few reforms have been made between 2019 and 2020. The user interface is going to be renewed when the young people's website moves to a new platform in 2021. Youth services is also reforming the process of handling initiatives in connection with the service design started in 2020.

The number of candidates increased but voter turnout did not improve in the 2019 Youth Council election

In 2019, the youth services of the Culture and Leisure Division, together with the Education Division, organised the Helsinki Youth Council election at schools and youth centres. The election was organised in cooperation with the youth departments of Espoo and Vantaa. Young people aged 13–17 were allowed to run and vote in the election. 30 members were elected to the Youth Council.

The election aimed to inspire more young people to run and raise the voter turnout from 2018. The number of candidates in the Youth Council election increased from a total of 60 candidates in the 2018 election to 72 candidates in the 2019 election. Both the number of voters and the voter turnout decreased slightly in 2019 compared to 2018. In the 2018 election, a total of 9,493 votes were cast and the voter turnout was 35.7 per cent, while in the 2019 election, 9,396 votes were cast and the voter turnout was 35.4 per cent. The highest number of votes per school or educational institution was over 300 votes, while approximately 10 per cent of the 132 schools and educational institutions that participated in the voting did not cast any votes. All the schools that voted most actively were comprehensive schools, with the exception of one general upper secondary school. The schools and educational institutions that cast no votes were primarily schools or educational institutions that were not managed by the City of Helsinki Education Division. Most of these schools were upper secondary institutions, where some students are of legal age and thus not eligible to vote in the Youth Council election.

The Youth Council has actively exercised its right to be present and speak at committee meetings

The opportunities for the Youth Council to influence the City's operations were improved in 2019 by granting representatives of the Youth Council the permanent right to be present at division committee meetings. Representatives of the Youth Council were present at almost every division committee meeting in 2020 and also spoke at them. Youth workers have given a lot of support to individual representatives in preparing for the meetings, but not all young people who have acted as committee representatives feel that the support has been sufficient. Young people have also been able to influence the City's operations through regular meetings with the mayor and deputy mayors, as well as the executive team of the Education Division, for example. In addition to its own meetings, the Youth Council has also prepared statements and participated in camps and various stakeholder and network meetings.

The challenges of raising young people to participate and influence are school autonomy and differences in the standpoints of divisions

A significant proportion of Helsinki's schools and educational institutions are state-run or private schools. It has been difficult to work with these schools and educational institutions and centrally involve young people studying in them in the organisation of Youth Council elections, for example, because these schools decide on their operations independently. There are also differences between the schools and educational institutions under the responsibility of the Education Division in how they incorporate Youth Council elections into their own activities. Each school has its own practices for implementing young people's participation.

Youth services has supported the influence and participation of young people on the sidelines in the Youth Council election by developing voting instructions with pictures for special schools. Voting was also facilitated by allowing pupils and students to vote without strong identification and with the support of a youth worker or teacher.

According to several experts interviewed in the assessment, the influence and participation of young people on the sidelines can best be promoted in schools and educational institutions, as only in them can all young people be reached comprehensively. According to the curricula, teachers have a duty to promote participation and influencing, but teachers make their own pedagogical decisions to achieve the set goals. The Education Division provides recommendations and continuing professional education to teachers. It is difficult for the City to influence forms of participation in those schools and

educational institutions that are not managed by the Education Division.

The challenge for promoting young people's influence and participation are the differences in the perspectives of the Culture and Leisure Division and the Education Division in schools and educational institutions. In their respective operations, both divisions have a broad view of the ways in which young people are supported in influencing and participation. Ruuti's various functions, such as the initiative system or Youth Council elections, do not cover all influence and participation activities in youth work. However, in the school world, the activities of the youth services of the Culture and Leisure Division are present as the provision of the means of the young people's influence system Ruuti. The objectives and indicators of the Culture and Leisure Division are related to the strengthening and promotion of these functions. In schools and educational institutions, these functions may appear to be detached matters whose concretisation as a natural part of teaching is challenging. An assessment of the young people's influence system Ruuti over the 2017–2021 strategy period to be carried out by the Culture and Leisure Division together with the Education Division will examine this problem. The aim of the divisions is to clarify the common goal of educating young people for participation and influence.

Effects of the COVID-19 pandemic on the realisation of young people's opportunities to influence

According to youth services, the COVID-19 pandemic may have contributed to the decrease in the number of young people's initiatives from 2019 to 2020. In the spring of 2020, there was a long break in the processing of initiatives due to the pandemic. The 'Participate and influence' guide for schools and educational institutions, which presents ways for young people to influence, drawn up in 2020, and the poster of the young people's influence system Ruuti were not marketed as planned. Due to the COVID-19 pandemic, some of the events planned for the Youth Council were cancelled and some were held remotely. Monitoring the participation activity of members of the Youth Council and communicating with young people has also been more challenging than normal. However, the pandemic had relatively little effect on the activities of the Youth Council.

Conclusions

The City has partly promoted the opportunities for young people to influence in accordance with the City's decisions and policies.

Young people's initiatives have been processed in accordance with the Administrative Regulations and other City guidelines, except that the Youth Sub-committee has not monitored the realisation of young people's right of initiative.

The development of the young people's initiative system has started in line with the City's policies, but development has been slow and few changes were made in 2019–2020. The interface for submitting initiatives will be renewed in 2021 at the same time as the young people's website moves to a new platform. In 2020, youth services also started to reform the process of handling initiatives that appears slow and stiff from young people's point of view. The instructions for draftspersons responding to young people's initiatives do not always reach the draftspersons. Contrary to the recommendation of the instructions and the initiators' desires, divisions do not always contact the initiators during the preparation of the response. The instructions recommend, but do not oblige, divisions to interact with the initiator, and the realisation of the interaction is not monitored. Young people are dissatisfied with the long processing time of initiatives and the low level of interaction during the process.

The 2019 Youth Council election was carried out in accordance with the relevant objectives of the action plan of the young people's influence system in that the election inspired more young people to stand as candidates than in 2018. In contrast, increasing the voter turnout did not succeed in accordance with the objectives. The achievement of the objectives set for the election was hampered, in particular, by problems with cooperation with schools and educational institutions not run by the City. However, there were also challenges with some of the Education Division's own schools and educational institutions. Schools and educational institutions can decide independently on their operations, so some of them did not incorporate the Youth Council election into their activities.

The opportunities for the Youth Council to influence the City's operations were improved in 2019 by granting representatives of the Youth Council the permanent right to be present at division committee meetings. Representatives of the Youth Council have actively exercised this right. The Youth Council has had many other activities that have provided opportunities for influence.

Youth services has supported the influence and participation of young people on the sidelines, for example, by making voting in the Youth Council election easier for pupils in special schools by providing voting instructions with pictures. Pupils and students also had the opportunity to vote with adult support and without strong identification.

Young people on the sidelines can best be reached in schools and educational institutions, but the schools and teachers decide how they realise education on influence and participation in practice. A large proportion of schools and educational institutions in Helsinki are not managed by the Education Division. It is difficult for the City to influence the participation activities in these schools.

Another challenge in promoting the participation and influence of young people is the differences in the perspectives of the Education Division and Culture and Leisure Division on how to educate for influence in schools and educational institutions. The Culture and Leisure Division provides schools and educational institutions with various means of influencing, such as young people's initiatives or voting in Youth Council elections. The success of the division in promoting young people's opportunities to influence is monitored using indicators related to these functions. However, in the Education Division, the functions of young people's influence system Ruuti may appear to be detached matters whose concretisation as a natural part of teaching is challenging.

The Audit Committee concludes that

the Culture and Leisure division and the Education Division must

- intensify their cooperation in making young people's opportunities to influence a tangible part of the activities and teaching at schools and educational institutions.

together with the divisions, the City Executive Office must

- ensure that those preparing responses to initiatives in the divisions interact with the initiator.

in cooperation with the City Executive Office, the Culture and Leisure division must

- make the young people's initiative process lighter and easier to use.

the Culture and Leisure division must

- increase cooperation on Youth Council elections with private and state-run schools and educational institutions.

Built environment and ecological sustainability



Reducing emissions from construction and building use



Have measures been taken to reduce emissions from construction and building use?



Measures have already been taken, in particular to reduce emissions from building use. Work on the reduction of emissions from construction is ongoing.

Main question:

Have any measures of the Carbon-neutral Helsinki 2035 action plan related to construction and building use been implemented?

Sub-questions:

1. Have the Urban Environment Division and Helsinki City Housing Company carried out any measures of the action plan that will lead to a reduction in emissions from construction and building use?
2. Have emission reductions been implemented in cooperation with businesses and city residents?

According to the City Strategy for 2017–2021, Helsinki takes its own responsibility for the prevention of climate change seriously and approaches it ambitiously. The energy efficiency of buildings will be improved both in the construction of new and the renovation of old buildings. According to the City Strategy, Helsinki's energy efficiency norms are more ambitious than the national minimum level. Helsinki strives to combine renewable energy sources with energy efficiency in an optimal way, both in individual buildings and in areas.

On 10 December 2018, the City Board approved the Carbon-neutral Helsinki 2035 action plan (HNH 2035) to achieve emission reductions. The carbon neutrality goal must be taken into account in all activities related to urban planning, construction and the use and repair of buildings. According to the action plan, heating of buildings causes more than half of Helsinki's emissions, as the heat is still mainly produced with fossil fuels. The action plan includes nearly 60 different construction-related measures. The City's energy company, Helen Oy, also has its own development programme to reduce emissions from energy production. Its implementation was assessed in the Audit Committee's 2018 assessment report together with measures to reduce traffic emissions.

Three interviews were conducted during the assessment: two with the Urban Environment Division and one with Helsinki City Housing Company (Heka). In addition to this, the Urban Environment Division's Detailed Planning, Environmental Services and Buildings and Public Areas provided complementary information on the implementation of some measures of the HNH 2035 action plan. Information was also obtained during the assessment visit of the Audit Committee's first sub-committee to the Urban Environment Division. Information was also available on websites such as Ilmastovahti, Carbon-neutral Helsinki and Kiertotalousvahti, which monitor the activities under assessment and the objectives achieved.

The majority of emissions are generated during the use of buildings

Two thirds of emissions from construction and building use are caused by the use of buildings, i.e. the consumption of electricity and heating. One third of the emissions come from pre-construction, infrastructure construction and construction, which means the emissions from work machinery and materials in practice. Emissions from building renovation and demolition are marginal compared to these. The carbon footprint of buildings during their lifecycle can be significantly reduced by the choice of the main heating system, the energy efficiency of the building and the building's frame material. The first two can be improved afterwards in connection with renovations, for example, but the choice of frame material is permanent. As new construction and renovation make the existing building stock more energy efficient, the proportion accounted for by the emissions from actual construction and materials will be emphasised.

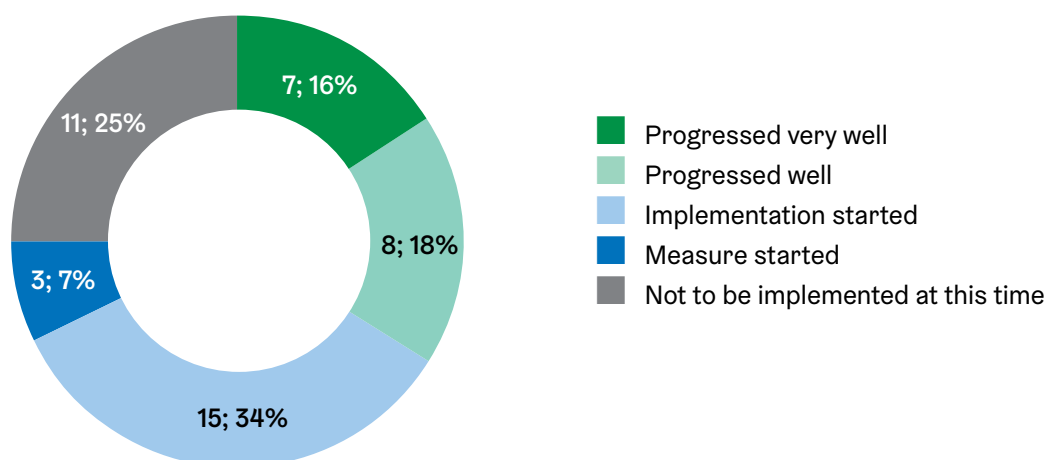
The most important measures have progressed well

Based on a rough estimate made in the assessment, approximately one third of the measures related to construction and buildings in the HNH 2035 action plan have progressed well or very well (Figure 17). The implementation of one third of the measures has started but the measures have not advanced very far yet. Three measures appeared to still be in the early stages. One quarter of the measures will not be implemented, at least at this time.

Based on the assessment, there are well-founded reasons for postponing the measures. Focusing on the most significant measures is also appropriate due to

the limited resources. Measures that had advanced well or very well included measures related to land transfer, renovation and new construction.

Figure 17. Assessment of the progress of the construction- and building-related measures of the HNH 2035 action plan, number and percentage of measures



Not all the measures appeared to be up to date on the Ilmastovahti website at the time of the assessment. It would be good to keep the information on the Ilmastovahti website up to date, as it is the main reporting channel for the HNH 2035 action plan. Ilmastovahti also includes an assessment of the significance of the impact for some measures. However, most construction measures do not mention the impact at all, and a few measures state that the impact has not been assessed.

Emission reduction measures during construction are often still pilots

Wood construction has still been quite limited, with the exception of the Kuninkaantammi area, where dozens of wooden blocks of flats are being built. Only one wooden service building has been completed, but several are under construction and planning. Wood is often used in some structural parts, even if the building is not actually wooden. Without the obligations of detailed plans, only a few wooden buildings have been completed. Wood construction is hampered, in particular, by the undeveloped preparedness of even large operators in the construction industry for wood construction and a small, yet significant, price difference in favour of conventional construction. Industrial mass production for wooden structures has not yet emerged on a large scale.

Heka currently has four wood-framed buildings in two locations, but more are under construction. A few projects are in Kuninkaantammi, where other operators have wooden buildings as well. In Malmi, a block of flats is being increased in height and the facade is being replaced with a wooden one. Heka does not decide on wood construction itself; in practice, the choices come

through zoning or plans made by the Urban Environment Division's Housing Production. Formally, the project plans are approved by Heka's board of directors. Measures affecting Heka's construction and material emissions are still mainly pilots.

There is also still room for improvement in how the emissions from other construction materials are taken into account. The City of Helsinki's Roadmap for Circular and Sharing Economy aims to promote circular economy and alternatives to concrete, for example. The lack of suitable electric machinery on the market is slowing down the development of the City's zero-emission construction sites, but pilots have already been implemented. The Urban Environment Division has not yet made any decisions on carbon sequestration in its activities. This could be important in park and street construction, in particular. There is also room for improvement in pre-construction, as a great deal of concrete has to be used to make the soil buildable in new construction areas. Excavated earth, aggregates and demolition materials have been utilised extensively in recent years on the construction sites of the Urban Environment Division. These activities have reduced emissions and also resulted in cost savings from reduced transport costs, for example.

Emission reduction measures during the use of buildings have progressed well

Both the Urban Environment Division and Heka have reduced emissions during the use of their buildings by implementing the measures of the HNH 2035 action plan. The land transfer of new residential plots requires blocks of flats to comply with energy class A. Current

land transfer conditions and detailed plans contain regulations related to energy efficiency, low-energy construction and the use of renewable energy. New residential, service and office buildings will be built with energy efficiency regulations that are 30 per cent stricter than the national level. The energy efficiency of old buildings will also be improved in renovations. All of Heka's new production complies with energy class A, and several measures will also improve the energy efficiency of the existing building stock. In renovations, the E figure, which represents energy efficiency, is reduced by at least 32 per cent.

Solar panels are being installed on existing buildings if the roof structure is sufficient to do so. Solar panels are being implemented in new and renovated projects if technically possible. In the future, a heat pump solution will be chosen as the main heating system for service buildings when possible. Heat recovery has also been developed and expanded. The buildings' energy consumption and indoor air conditions have started to be monitored with a new system that allows energy use to be shifted, so that energy is produced with the lowest possible emissions.

The cooperation of private housing companies is needed to meet emission reduction targets

As the City only produces about fifteen per cent of the emissions in the area, information for city residents and cooperation with private businesses and housing companies are important for reducing emissions. The Energy Renaissance operating model, which will be launched prominently in 2021 and in which private housing companies will be assisted in planning and implementing energy refurbishments, is one of the most significant measures for reducing emissions. Energy refurbishments would be financially profitable, which is not necessarily known to housing companies. In order to achieve the objectives of the HNH 2035 action plan, housing companies should initiate major energy refurbishments, such as renovations or switching to geothermal heating, in 188 buildings annually. Additionally, an equal number of smaller energy saving measures should be implemented, such as balancing the heating network. Energy refurbishments of housing companies have also been supported in the joint Taloyhtiöklubi project of Helsinki, Espoo and Vantaa. ARA awards energy grants for renovation projects to improve the energy efficiency of residential buildings in 2020–2022.

Companies and city residents receive open information on emission reductions and various measures to reduce emissions on HSY's website, Ilmastovahti and the Helsinki Energy and Climate Atlas, for example. Heka cooperates with both construction companies and its residents. According to Heka, several companies have introduced various environmental management systems since Heka began to set environmental criteria in its

procurement. According to Heka, its residents are well committed to environmental goals, but lowering the temperature of their homes is often a difficult issue for them.

Effects of the COVID-19 pandemic on the realisation of emission reduction targets

City management decided in line with the WHO recommendation, that ventilation in buildings should be kept constant during the COVID-19 situation. As a result, it has not been possible to switch off ventilation units during consumption peaks, i.e. the demand response pilot could not be fully implemented. In addition to this, the pandemic has delayed the start of energy surveys because it has not been possible to allow outside visitors to service buildings, and the surveys require field studies. The pandemic also somewhat delayed the reporting schedule for the HNH 2035 action plan in 2020.

Conclusions

The Urban Environment Division and Helsinki City Housing Company have carried out key measures of the Carbon-neutral Helsinki 2035 action plan to reduce emissions from construction and the use of buildings. According to a rough estimate made in the assessment, one third of the measures now being carried out have progressed well or very well. Eleven measures are still awaiting possible later implementation. Not all the measures appeared to have up-to-date information on the Ilmastovahti website, and impact assessments had not been presented for most measures. The plan is to update the HNH 2035 action plan in 2021.

The Urban Environment Division has started to implement the measures of the HNH 2035 action plan related to construction and building use. However, some of the construction-related measures have so far progressed slowly for various reasons. Due to the long lifecycle of buildings, it is necessary to speed up these measures in order to meet the emission reduction targets on time. Only one wooden public service building has been constructed so far. There is also still room for improvement in how the emissions from other construction materials are taken into account. The City of Helsinki's Roadmap for Circular and Sharing Economy aims to promote circular economy and alternatives to concrete, for example. Emissions could also be reduced and sequestered in pre-construction and infrastructure construction.

The land transfer conditions, in particular, set strict standards for the energy efficiency of new buildings to make new buildings comply with energy class A. When old buildings are renovated, their energy efficiency is improved to exceed the national standard by 30 per cent. Solar panels are being installed on both new and old buildings, and various heat pump solutions are also becoming more common.

Companies and city residents receive open information on emission reductions and possible measures to reduce emissions on HSY's website, Ilmastovahti and the Helsinki Energy and Climate Atlas, for example. The new Energy Renaissance operating model, in particular, is intended to achieve emission reductions in private housing companies in the near future. In order to achieve the emission reduction targets, a considerable number of energy refurbishments in housing companies are required each year.

Heka's emission reduction measures related to construction are still mainly pilots. For example, wood construction has been implemented in a few projects and circular economy solutions are only being tested. However, wood construction is not primarily a matter for Heka to decide. Instead, the key role in promoting it is played by the Urban Environment Division as the party responsible for zoning and ordering the buildings. Due to the long lifecycle of buildings, the successful practices of low-emission construction pilots should be transferred to normal operations as soon as possible.

Heka has implemented significant measures to reduce emissions from the use of buildings related to energy efficiency requirements, renovations and energy refurbishments, for example. Heka's new housing stock will comply with energy class A, and the goal during renovations is to improve energy efficiency by at least 32 per cent. Heka cooperates with both construction companies and its residents. According to Heka, companies have introduced environmental management systems because Heka began to set environmental criteria in its procurement.

The Audit Committee concludes that

the Urban Environment Division must

- ensure that the information on all Carbon-neutral Helsinki 2035 measures in Ilmastovahti is up-to-date.
- present an impact assessment on more measures than before in Ilmastovahti.
- ensure that the reductions in emissions from construction, pre-construction and materials progress on schedule.

in cooperation with Helsinki City Housing Company, the Urban Environment Division must

- increase wood construction and other measures to reduce emissions during construction.



Achievement of environmental policy objectives in procurement



Is procurement conducted in accordance with the City's environmental policy objectives?



The objectives have not been fully achieved, but the responsibility for procurement has begun to be developed in recent years.

Main question:

Does the City of Helsinki's procurement follow the environmental policies set by the City Council?

Sub-questions:

1. Do the City's procurement processes include environmental criteria?
2. Have the goals of the Carbon-neutral Helsinki 2035 action plan started to be promoted in procurement?
3. Are procurements with a significant environmental impact made sustainably?

Representatives of the environmental network for procurement were interviewed during the assessment. In addition to this, two requests for information were made – one to the people in charge of procurement in the divisions and public enterprises and the other to ten subsidiary communities. For a more detailed assessment, representatives of Helsinki City Construction Services Stara (transport and logistics services), the City Executive Office (ICT procurement) and Service Centre Helsinki (food procurement) were interviewed.

According to the City Strategy for 2017–2021, Helsinki emphasises ecological values in its operations and takes its own responsibility for the prevention of climate change seriously and ambitiously. The City of Helsinki is the largest procurer in Finland. The total value of the procurements of Helsinki Group is approximately four billion euros per year.

Environmental policy objectives have only been achieved partially

Environmentally friendly procurement has been promoted for a long time. The procurement strategy for 2011 included taking environmental considerations

into account in procurement. One of the key environmental policy objectives approved by the City Council on 26 September 2012 was that all the City's procurement processes include environmental criteria by 2020. The other objectives were related to the organisation of training on sustainable procurement, the systematic consideration of sustainable development and lifecycle in procurement and the transition of the City to the use of fair trade products. Environmental policy has been implemented with the help of various guidelines. A guide to sustainable procurement was prepared in 2015 for the procurements of the City of Helsinki.

The Act on Public Procurement and Concession Contracts guarantees the contracting entity the right to request that the tenderer report on the management of the environmental impact of the object or the possibility to apply lifecycle costs as a criterion. Both measures require that the environmental criteria or equivalent be developed by third parties and be accessible to all.

According to the Environmental Report, environmental criteria were used in around 67 per cent of the procurements of the City's divisions and public enterprises in 2019 when examined in euros and in 45 per cent when examined as individual procurements. Of the subsidiary communities, 60 per cent had taken environmental issues into account in their procurement in 2019.

Procurement training was initially provided and included an environmental perspective. Since then, training has decreased. Training related to sustainable procurement has only been available in the last couple of years. Only the objectives related to fair trade products were achieved well.

Procurements with a significant environmental impact have been made sustainably. City operators are familiar with environmental management systems, such as EcoCompass, and energy saving requirements. Environmental criteria have long been used in food procurement and transport services, for example. The most commonly used environmental criteria in procurement are usually those related to low emissions or environmental management systems and plans. Environmental criteria are most often set in the mandatory minimum requirements of the procurement, which is the simplest way.

The environmental criteria used in procurement were

- energy efficiency (renewable energy, carbon footprint),
- environmental criteria for vehicles and machinery (emission classes, fuel consumption, noise),
- reduction of hazardous substances,
- recyclability and material efficiency,
- eco-label criteria,
- environmental management systems' criteria (EcoCompass, ISO standards) and
- lifecycle and/or service life.

At City level, environmental policy measures are monitored in the environmental network for procurement and reported in annual environmental reporting. Efforts are made to record the use of environmental criteria in procurement in the City's contract management system, but the monitoring of environmental criteria and impacts through it has been difficult. Environmental criteria are not monitored systematically during the contract periods. From the beginning of 2021, the responsibility criteria used in procurement can be specified in the contract management system, so the monitoring possibilities will improve in the future.

Towards responsible procurement

Carbon neutrality targets aimed at mitigating climate change have been set in the Carbon-neutral Helsinki 2035 action plan (HNH 2035) approved in 2018, which guides the City's subsidiary communities in addition to the divisions and public enterprises. A new procurement strategy, with an even greater emphasis on procurement responsibility, climate change mitigation and circular economy, was approved by the City Board at the end of 2020. An update to the environmental policy is underway. Its draft more comprehensively sets targets for procurement as well. When implementing the procurement strategy, it is necessary to provide procurement training on the use of the responsibility criteria. The City has published a Roadmap for Circular and Sharing Economy, which sets circular economy targets for procurement as well.

As a result of the HNH 2035 action plan, the policies related to environmental responsibility in the new procurement strategy and environmental policy are more emphatic than before. Climate change mitigation and circular economy have been highlighted as goals. The implementation and responsibilities of the strategy will be strengthened compared to the previous strategy. The specification of responsibility and environmental impact criteria in procurement will focus on those procurements that are most significant from an environmental perspective. The action plan includes a total of 26 measures to improve the management and effectiveness of procurement and develop construction, transport and food service procurement towards lower

climate impacts. Many of the measures require long-term development work. Table 13 shows the divisions' and public enterprises' procurement activities in accordance with the HNH 2035 action plan.

The City of Helsinki's operators have been involved in several development working groups of the KEINO Competence Centre and the planning of national training in 2020, for example. KEINO is a network-like competence centre for sustainable and innovative public procurement, directed and financed by the Ministry of Economic Affairs and Employment, which brings together and networks public procurement experts and supports and assists public procurers. The competence centre was established at the beginning of 2018.

The HNH 2035 action plan's procurement measures have been launched extensively. The Towards Carbon Neutral Municipalities and Regions project (Canemure), launched in 2019, can be considered the most significant. The project is coordinated by the Finnish Environment Institute and includes 22 participants. Helsinki has nine pilot projects as part of the Canemure project.

One Canemure project was the meat and milk procurements of Service Centre Helsinki, which has been acknowledged in KEINO's procurement example descriptions as a successful procurement. In preparation for the procurement, Service Centre Helsinki organised a market dialogue for potential tenderers, with joint examination of the market's ability to respond to low-carbon measures and the possibilities for calculating the carbon footprint of the procurement object. In addition to the client, project experts participated in the development. As a result of the dialogue, a table of 40 climate and responsibility criteria was drawn up. Based on this, the client held detailed negotiations with the supplier candidates, after which the actual procurement was launched. The outcome was satisfying. Representatives of the client and the experts of the Canemure project were of the opinion that the development work had a steering effect both on the market and within the City. Market dialogue gives the market time to adapt and the opportunity to offer environmentally friendly and otherwise sustainable products and services.

According to the interviews, the main challenges for taking the environmental aspect into account in procurement tenders are the lack of support and expertise and the lack of active and timely market dialogue and contract monitoring. With the implementation of the new procurement strategy, it would be possible to practise putting responsibility criteria into practice. The challenges are also largely related to resources. For example, in addition to a temporary Canemure project employee, the Environmental Services has only one expert serving the City as a whole, and only a part of that employee's working hours can be used for the promotion of sustainable procurement.

Table 13. Divisions' and public enterprises' procurement measures in accordance with the Carbon-neutral Helsinki 2035 action plan

Division/enterprise	Objective of Carbon-neutral Helsinki 2035 action plan
HKL, CEO, ED, CLD, UED, Service Centre, SSHCD, Stara	Existing procurement criteria will be developed and new criteria introduced to the procurements of the City of Helsinki, with regard to lifecycle, circular economy and the climate.
HKL, CEO, UED, Service Centre, Rescue Department, SSHCD	Procurements that are significant in terms of greenhouse gas emissions and circular economy will be identified, and emission calculations, lifecycle models and climate impact assessment will be developed for these procurements. The impact of procurements will be assessed in terms of the environment.
CEO, CLD, Stara	Collaboration with companies will be increased through various trials and cooperation pilots, and funding will be sought for the implementation of innovative procurements to reduce emissions.
HKL, CEO, ED, CLD, SSHCD	Strategic goals are to be created for sustainable and innovative procurements in the Helsinki Group. A road map for innovative and sustainable procurements will be created, and the City's procurement strategy will be updated.
CEO, ED, CLD, UED, Service Centre, SSHCD	Collaboration with the municipalities, joint municipal authorities and other public entities in the region will be increased on sustainable procurements. For example: joint training events, reports, market surveys and the definition of minimum requirements for climate criteria used in tendering.
HKL, CEO, ED, CLD, UED, Service Centre, SSHCD, Talpa	The planning and reporting of procurements will be developed, for example by adopting procurement calendars and uniform City-level reporting procedures. Instructions for considering the overall economy of procurements (such as lifecycle costs), combining procurements and increasing shared use of procurements will be increased. Monitoring will be conducted as a part of the environmental programmes and reporting.
CEO, ED, Service Centre, Rescue Department, SSHCD	The criteria that reduce the environmental and climate-related impact and take circular economy into account will be developed and tightened in the City's procurements related to foodstuffs and food service.
HKL, CLD, Rescue Department, SSHCD, Stara	Traffic: The environmental criteria will be applied to procurement of the City's own vehicles and leasing vehicles. The fleets of Stara and HKL will only use vehicles that run on biofuels or renewable electricity by 2020. HKL's metro and tram fleet will only use renewable electricity.
HKL, CLD, UED, SSHCD, Stara	Traffic: The City of Helsinki will develop and tighten the environmental criteria (incl. alternative fuel sources, emission classes) in all competitive bidding processes for delivery services, heavy delivery services and utility vehicle and machinery services, as well as in competitive bidding processes for contract work including any of the above-mentioned services. Once the procurement process is completed, the client will monitor the environmental criteria. The introduction of an environmental bonus system into the competitive bidding processes for delivery and utility vehicle and machinery services as well as into competitive bidding processes for contract work including the above-mentioned services will be researched (cf. HSL).
CEO, ED, UED, Service Centre, Rescue Department, SSHCD	Food: The criteria that reduce the environmental and climate-related impact and take circular economy into account will be developed and tightened in the City's procurements related to foodstuffs and food service.

HKL	Helsinki City Transport
CEO	Helsinki City Executive Office
ED	City of Helsinki Education Division
CLD	City of Helsinki Culture and Leisure Division
UED	City of Helsinki Urban Environment Division
SSHCD	City of Helsinki Social Services and Health Care Division
Stara	Helsinki City Construction Services
Talpa	City of Helsinki Financial Management Services

The assessment also revealed that the City of Helsinki has not utilised its position as the largest procurer in Finland. The City would have the opportunity to effectively steer the market in a more responsible direction by further highlighting environmental and responsibility aspects in its procurements. This requires active market dialogue that gives potential suppliers time to adapt to the stricter criteria and the opportunity to provide the City with products and services that meet the stricter criteria.

Effects of the COVID-19 pandemic on the achievement of environmental policy objectives in procurement

The assessment did not reveal that the COVID-19 pandemic would have had any effects on the matter.

Conclusions

The environmental policy objectives for 2012 have only been achieved partially, as the environmental criteria failed to be set as intended and training has been fragmented, even though there have been guidelines for a long time. On the other hand, City operators are familiar with environmental management systems and energy saving requirements.

The Carbon-neutral Helsinki 2035 action plan approved in 2018, the new procurement strategy approved in 2020 and the environmental policy being updated support the consideration of the environmental impacts of procurement more emphatically than before. The measures of the HNH 2035 action plan have been launched extensively, in the Canemure project, among others. Training in the use of the responsibility criteria can be combined with the implementation of the new procurement strategy.

Many of the objectives of the HNH 2035 action plan require long-term development work. In addition to the action plan's operators, the environmental network for procurement and the temporary Canemure project employee, the Urban Environment Division's Environmental Services has only one specialist serving the City as a whole in the environmental matters related to procurement, so the resources are very limited.

Helsinki is the largest procurer in Finland, and this position gives it the opportunity to gradually steer the market in a more responsible direction. The development of procurement in accordance with the HNH 2035 action plan requires an active market dialogue in environmentally significant procurement to allow time for the market to adapt and give it the opportunity to provide the City with environmentally friendly and otherwise sustainable products and services.

The Audit Committee concludes that

the City Executive Office and Urban Environment Division must

- fortify their expert resources to support environmentally friendly procurement.
- provide procurement training on the utilisation of the responsibility criteria.

the divisions, departments and public enterprises must

- initiate active market dialogue to take environmental and responsibility aspects into account in procurement with a significant environmental impact.

the City Executive Office must

- encourage subsidiary communities to engage in market dialogues to take environmental and responsibility aspects into account in procurement with significant environmental impact.

City attraction and internationality



Maritime Helsinki



Have the objectives of the City Strategy for a maritime Helsinki and the measures of the Helsinki Maritime Strategy 2030 been furthered?



The objectives of the strategy period have been furthered. Half of the measures planned for the early years of the Maritime Strategy, have already been implemented either fully or for the most part.

Main question:

Have the objectives of the City Strategy for a maritime Helsinki and the measures of the Helsinki Maritime Strategy 2030 been furthered?

Sub-questions:

1. Has the opening of the nearby archipelago to the public been continued?
2. Has the accessibility of maritime destinations been improved?
3. Has the use of shore areas been promoted?
4. Has cooperation on maritime matters been intensified within the City?
5. Has external cooperation with maritime partners and companies been intensified?

The City Strategy for 2017–2021 states that Helsinki's maritime location is part of its fundamental nature and appearance. According to the strategy, this dimension has not been sufficiently utilised as an attraction factor for the city. Maritime Helsinki is one of the spearhead projects of the City Strategy. The Maritime Strategy 2030 was drawn up in accordance with the City Strategy. The assessment focused on the implementation of the City Strategy and the measures of the Maritime Strategy scheduled for 2019–2022. The assessment addressed three of the six objectives of the Maritime Strategy. The objectives include 14 measures.

The assessment material included interviews with the project manager of Helsinki Maritime Strategy and the chief specialist of the Urban Environment Division, written responses compiled by the project manager, the results of a survey distributed to the project team and responses to information requests sent to members of the maritime partnership group and maritime entrepreneurs. Information was also obtained during the assessment visit of the Audit Committee's first subcommittee to the City Executive Office.

The measures have mostly progressed as intended

Figure 18 provides an overview of the realisation of the objectives of the City Strategy and the measures of the Maritime Strategy by January 2021. More detailed information on the realisation of the measures and their sub-sections is presented in the background notes of the assessment (www.arviointikertomus.fi/en). The figure shows that the objectives of the City Strategy have been achieved well. However, the public art biennial had to be postponed by a year due to the COVID-19 pandemic. There was no measurement data on whether the archipelago has become an even more attractive tourist and recreational destination. However, the COVID-19 pandemic appears to have increased demand for maritime services.

The figure also examines the realisation of the 14 measures of the Maritime Strategy. Half of the measures have been implemented either fully or for the most part. Four measures have progressed but are still under preparation with no tangible services visible to city residents yet. There are three measures that have been implemented partially or halfway. Vasikkasaari has been opened for recreational use, but the further planning and implementation of the detailed plan included in the same measure has only just begun. The measure related to the archipelago's star destinations is progressing in stages. Vallisaari's infrastructure has been implemented, but on Vasikkasaari, the implementation has been postponed to 2024–2025. Most of the measures were scheduled for 2019–2022, some until 2021. With the exception of Vasikkasaari's infrastructure, the measures appear to be progressing well on schedule.

Figure 18. Assessment of the realisation of the measures of the City Strategy and those under objectives 1, 2 and 6 of the Maritime Strategy

- Realised fully
- Realised partially or halfway
- No data available
- Realised for the most part
- Under preparation

City Strategy measures	
● A maritime strategy drawn up	
● Opening of nearby archipelago continued	
● Even more enticing archipelago	
● Public arts biennial	
Maritime Strategy measures	
● Construction of piers	● Infrastructure on Vallisaari and Vasikkasaari
● Establishment of the activities of the maritime project team	● Vasikkasaari for recreational use and further planning and implementation of the Vasikkasaari detailed plan
● Establishment of the activities of the partnership group	● Planning of an operational network of star destinations in the archipelago and implementation of island card development plans
● Strengthening of company cooperation	● Archipelago maintenance network
● Improvement of the services for boaters and ensuring the sufficiency of winter storage facilities for boats	● Development and tendering of water transport
● Promotion of the use of shore areas	● Home port and refuelling point for water transport operators
● Facilitation of business utilising the sea, strengthening of the variety of seaside services	● Implementation of a maintenance and development plan for the eastern archipelago

The opening of the nearby archipelago to the public has continued

The opening of the nearby archipelago to the public has continued in accordance with the strategy. Vasikkasaari was put into recreational use in 2019 and its recreational activities have been developed since then. New hiking trails have been built on the island and entrepreneurs have been sought, among other things. Further planning and implementation of the Vasikkasaari detailed plan was started in 2020 and will be continued in 2021 and 2022. The plan is to develop the island together with the future operators. Vartiosaari was also opened for recreational use in 2020.

An aim of the Maritime Strategy was to implement a maintenance and development plan for the eastern archipelago. The maintenance and development plan is being finalised and is scheduled to be completed in 2021. The plan will also include descriptions of the current state of the camping services and renovation needs. Thus, the construction of camping services is under planning.

Island cards of the most important star destinations in the archipelago have been prepared in accordance with the strategy to support the development of the archipelago. The island cards set out the maintenance and development needs of the destinations. The development of

the star destinations has been carried out on an island-by-island basis in connection with the opening of Vasikkasaari and Vartiosaari, for example. The development work is intended to continue in stages and be long-term.

The accessibility of maritime destinations has been developed

A target of the Maritime Strategy was the construction of one to three water transport piers per year. No piers were built in 2019, but three were built in 2020. Thus, the target was met over a two-year period.

Water transport connections to Vasikkasaari were opened from the Market Square and Hakaniemi. Helsinki's first electric on-demand transport service operated on Vartiosaari in the summer of 2020. The accessibility of maritime destinations has also been improved by the inclusion of water transport in the HSL Journey Planner.

The tendering of water transport was originally intended to be carried out in the summer of 2020, but due to the uncertainty created by the COVID-19 pandemic, the tendering was postponed to the summer of 2021. The transport contract period, which will be tendered as an innovative procurement, will begin in the spring of 2022. The archipelago's maintenance network has been planned and researched, but it is not yet certain where the maintenance base can be located.

The use of shore areas has been promoted

The promotion of the use of shore areas has begun in accordance with the Maritime Strategy. The improvement of the guidance and usability of the Helsinki seaside trail began in 2020, when the 15-kilometre route in the city centre was equipped with signposts. Next on the schedule are signposts for the eastern seaside trails and Seurasaari.

The maritime gates mentioned in the strategy are still in the research and planning phase. These maritime gates have been planned for the Market Square area and Hakaniemi, as well as for Rastila and Puotilanranta in Eastern Helsinki. In these areas, the plan is to combine water transport with other public transport. Furthermore, a water transport survey of Hakaniemi and Pohjoisranta is underway. The survey takes into account the increase in the capacity, the operational needs and the maintenance of the home port of water transport entrepreneurs.

The capacity of guest harbours, guest berths and boat winter storage has been sufficient in 2020. The Culture and Leisure Division, together with the Urban Environment Division, has investigated an increase in boat winter storage facilities, as it is predicted that the need for them will increase. It is still uncertain whether the amount of storage facilities will be sufficient in the coming years.

For the first time, a compilation of business locations in Helsinki's shore areas has been drawn up, which includes 120 possible sites for cafés and water sports venues, for example. New business activities utilising the sea have also been acquired in the shore areas. A city boat service started in Helsinki in the summer of 2019, and the Majamaja accommodation concept is being built in Laajasalo. Water sport activities began in Hietaniemi in the summer of 2020, and the actual water sports centres are coming to Hietaniemi and Rastila in the summer of 2021.

Internal and external maritime cooperation has been strengthened

According to the assessment, the City's internal cooperation in maritime matters has significantly improved since the appointment of a project manager and project team to promote maritime matters in 2018. There have also been working groups in the past, and a goal during the previous council period of office was to draw up a Maritime Helsinki programme. However, it was only the highlighting of maritime development as a spearhead project of the City Strategy, the hiring of a project manager and the hands-on work of the project team consisting of the City's specialists that gave the development momentum.

During the strategy period, a maritime partner group has been established, chaired by the director of economic development. The partner group includes the

main landowners, managers, entrepreneurs and boat clubs in the archipelago. Cooperation with the maritime partners has been closer and more active than before. For example, the organisation of water transport has been investigated with the partners, and maritime seminars have been organised with the City of Espoo. Most of the partnership is bilateral cooperation between the City and the partner, which has deepened during the strategy period.

Cooperation with companies has been improved through the creation of a maritime company cooperation network. On a practical level, the City's services for companies have been improved by the hiring of business liaisons and intensified cooperation between the City's operators.

Maritime development has been carried out without a separate budget

The Maritime Strategy has not had a budget of its own. The measures have mainly been implemented using the appropriations of the Urban Environment Division and Culture and Leisure Division. At the time of the assessment, no compilation was yet available on how much money had been spent on the Maritime Strategy. Such a compilation will be drawn up before the end of the spearhead project.

According to Helsinki Maritime Strategy's project manager, project programming and how to direct funds to measures has been challenging. The project manager has been organisationally involved in the City Executive Office's Economic Development, investment appropriations in the Urban Environment Division and project programming in both the Urban Environment Division and the Culture and Leisure Division.

Management and certain responsibilities are waiting to be resolved

The members of the maritime project team and maritime partnership group were generally satisfied with the maritime development. However, they described as challenges that different City operators sometimes carry out similar projects at the same time and that information is not always passed on and gets lost in the administrative structures. In addition to this, they considered overall coordination to be challenging and decision-making and the progress of projects slow. The project manager was also of the opinion that many things are still being handled rather slowly due to the fact that maritime matters are handled in many divisions and at their interfaces. There is no clear view of responsibilities and roles and overall responsibility is lacking as there is no single executive director in charge of maritime matters.

At the time of the assessment, it was known that the development of maritime Helsinki will continue during the upcoming strategy period and the intention was to



make the position of the project manager permanent at the City Executive Office. However, the project manager only has a coordinating role and no decision-making power or budget.

Based on the assessment, there are two areas in particular in maritime development that lack a clear responsible party. These are the development of water transport and the implementation of a maritime maintenance network. Water transport is being planned by the Urban Environment Division, and operational implementation is carried out by the Culture and Leisure Division. There have been no problems in cooperation, but the division of decision-making and resources between the two divisions causes fragmentation. Maritime maintenance is another issue in which responsibilities are divided between the Urban Environment Division and Culture and Leisure Division.

Effects of the COVID-19 pandemic on the development of maritime Helsinki

The Maritime Strategy included the Helsinki Biennial focusing on public art in 2020 and 2022. The event was scheduled to take place in the summer of 2020 but was postponed to 2021 due to the COVID-19 pandemic. In connection with the Biennial, trials were planned to be carried out on water transport, maintenance and marketing, as well as an impact assessment on the success of the Maritime Strategy, but these were also cancelled.

The COVID-19 pandemic increased demand for maritime services: for example, the popularity of rental boats, cabins and water sports increased in the summer of 2020. The importance of maritime areas for well-being and recovery was emphasised, but on the other hand, the economic impact of the pandemic has caused investment and maintenance resources to be more meagre than before. Meeting the growing demand is therefore considered challenging. The pandemic is also creating uncertainty among entrepreneurs with the decrease in tourism. The willingness and ability of tourism companies to invest in the development of water transport or the development of tourism services on the islands may decline.

Conclusions

The objectives of the City Strategy on a maritime Helsinki have been furthered during this council period of office. All of the 14 measures of the longer-term Maritime Strategy for 2019–2022 under assessment have been furthered during 2019–2020. Half of them have already been achieved either fully or for the most part. Some of the measures are still under preparation, which is understandable as the measures were scheduled for a period of three or four years starting in 2019.

During the 2017–2021 council period of office, the development of maritime Helsinki has been carried out in the form of a spearhead project of the City Strategy, and the project has had a separate project manager and a project team consisting of City specialists. This organisational model has led to good results. Furthermore, cooperation with partners outside the City has been established, on the one hand, by setting up a partnership group and, on the other hand, by intensifying bilateral partnerships. Company cooperation has also been improved.

However, there is still slowness in maritime development, as maritime matters are dealt with in many divisions. Decision-making power in maritime matters is not centralised under a single executive director. In matters involving more than one division, there is no director who could decide how the matter will be resolved and where the resources will come from. In addition to this, there are two areas in particular in maritime development that lack a clear responsible party. These are the development of water transport and the implementation of a maritime maintenance network.

Maritime development has suffered from the fact that the spearhead project has not had its own budget. As development continues without the status of a spearhead project, allocating funds to maritime development projects may become even more difficult.

The Audit Committee concludes that

together with the Urban Environment Division and Culture and Leisure Division, the City Executive Office must

- determine the management responsibility for Helsinki's maritime development.
- investigate what would be a viable model for allocating funds for maritime development at City level.
- determine the parties responsible for the development of water transport and the implementation of the maritime maintenance network.

Ownership policy



Corporate governance of business premises companies

? Has the corporate governance of business premises companies been organised appropriately?

! It has, for the most part. The need to supplement the corporate governance principles has been identified.

Main question:

Has the corporate governance of business premises companies been organised appropriately?

Sub-questions:

1. Are the corporate governance procedures in accordance with the Finnish Local Government Act, the City's Administrative Regulations and the corporate governance principles?
2. Is the owner's will clear?
3. Has the owner's will been conveyed to the companies?
4. Does the owner direct the companies to act in accordance with the City Strategy and/or the ownership strategy?
5. Are the companies being directed in accordance with City's environmental objectives?

Corporate governance is appropriate when its procedures comply with the Local Government Act, the City's Administrative Regulations and corporate governance principles; the will of the owner is clear and is conveyed to the company and when the owner directs the companies to operate in line with the City Strategy and/or the ownership strategy. All 25 City subsidiaries belonging to the Business Premises community group were under assessment (Table 14).

The City Strategy states that the ownership and authority of the City must in the first hand help and support the organisation of services, the City's economy or otherwise the City's societal goals. According to the strategy, ownership and authority must generate economic and/or functional benefits in the long term.

The assessment material consisted of the responses of the chairpersons of the companies' boards and the companies' managing directors to email enquiries, interviews in the City Executive Office's City Group Governance Unit and the Urban Environment Division's Built Assets Management service, and documents and material compiled from the group information system.

There is little need for corporate governance of business premises companies

Most of the business premises companies are small, joint-stock property companies, the premises of which are managed by the City on the basis of its shareholding. Typically, the company consists of a single building. Hence, there is little need for corporate governance of business premises companies. The appointment of the members of the board of directors is the most significant measure of corporate governance that affects all companies, either annually or every two years. Additionally, all companies are directed at least with the corporate governance principles. The need for more detailed direction depends on whether the general meeting has to decide on significant investments or other measures that require corporate governance.

Table 14. Business premises companies (City holding) subject to the assessment categorised by the board remuneration category

Companies in board remuneration category C	Companies in board remuneration category D
Helsingin Tiedepuiston Yrityshautomot Oy (52.22)	Asunto-osakeyhtiö Merimiehenkatu 12 (55.4)
Helsinki Stadion Oy (80)	Helsingin V Yhteiskoulun Talo Oy (100)
Kiinteistö Oy Ab Pakkalantie 30 (100)	Keskinäinen Kiinteistöosakeyhtiö Villamonte (100)
Kiinteistö Oy Hansasilta (100)	Kiinteistö Oy Intiankatu 31 (75.61)
Kiinteistö Oy Helsingin Malminkatu 3 (84)	Kiinteistö Oy Rastilankallion päiväkot (66)
Kiinteistö Oy Helsingin Toimitilat (100)	Kiinteistö Oy Suutarilan Lampputie (100)
Kiinteistö Oy Helsingin Ympäristötalo (74.64)	Kiinteistöosakeyhtiö Puu-Myllypuron Yhteistila (100)
Kiinteistö Oy Kaisaniemen Metrohalli (62.08)	
Kiinteistö Oy Käpylän Terveystalo (54.52)	
Kiinteistö Oy Malmin Liiketalo (56.43)	
Kiinteistö Oy Myllypuron Kampus (100)	
Kiinteistö Oy Puistolan Pankkitalo (58.24)	
Kiinteistö Oy Torpparinmäen korttelitalo (100)	
Kiinteistö Oy Viikin viher- ja ympäristötietokeskus	
Fastighets Ab (91.26)	
Kiinteistöosakeyhtiö Helsingin Tennispalatsi (100)	
Kontulan Palvelutalo Oy (62.07)	
Palvelukeskus Albatross Oy (77.9)	
Ruskeasuon Varikkokiinteistö Oy (100)	

The City's budgets for 2018–2020 have set targets for only three business premises companies. According to the Head of City Group Governance, targets have been set for those companies whose operations are more extensive. A target to be reported to the council has only been set annually for Kiinteistö Oy Helsingin Toimitilat. Kiinteistö Oy Helsingin Toimitilat is the only business premises company with its own personnel.

One way to evaluate the importance of companies to the City as an owner is to look at how much remuneration is paid to their boards. The City Board has grouped the remunerations into four categories. The classification is based on the purpose, nature and scale of the operations; turnover and balance sheet total; number of personnel and other relevant aspects, such as the strategic importance of the community to the City. Categories A and B include companies that operate under market conditions and the Stadium Foundation. The vast majority of all subsidiary communities belong to category C, which includes 18 of all 25 business premises companies. There are only ten companies in the least demanding category, D, but seven of them are business premises companies. In the assessment, belonging to remuneration category D was interpreted to mean that the company is of less importance to the City. This has been taken into account in the interpretation of the results.

The corporate governance principles are ambiguous from the perspective of a member of the board

The corporate governance principles are written to apply to both companies and foundations. The principles do not make it clear how the activities of a member of the board and the City's direction of the members differ in limited liability companies and foundations.

According to the corporate governance principles, subsidiary communities and those working in their management must comply with the guidelines issued by the Helsinki Group's administration and the City Executive Office. In addition to this, the people representing the City in the subsidiary communities' organs must act in accordance with the strategy and objectives of the City and the objectives set for the subsidiary community. Thus, the corporate governance principles emphasise the fact that a member of the board of a subsidiary community acts in accordance with the City's objectives and the guidelines issued by the City. The corporate governance principles do not mention that, according to chapter 1, section 8 of the Limited Liability Companies Act, the management of the company, i.e. the board of directors and managing director, shall act with due care and promote the interests of the company.

Nor do the corporate governance principles directly mention the equal treatment principle in accordance with chapter 1, section 7 of the Limited Liability Companies Act. According to this principle, the company's board of directors may not make decisions or take other measures that are conducive to conferring an

undue benefit to a shareholder or another person at the expense of the company or another shareholder.

However, this principle of equal treatment is included in the guide to good governance and management in Helsinki Group, which obligates the subsidiary communities in the same way as the corporate governance principles. The principle of equal treatment applies to the 15 business premises companies that have other owners in addition to the City.

In the opinion of the head of city group governance, the aforementioned aspects of the Limited Liability Companies Act are included in the corporate governance principles under the section that states 'in its corporate governance, the City shall comply with the division of tasks and responsibilities between the community's governing and other bodies and the owner in accordance with the laws applicable to the respective communities' and the section that states 'The corporate governance principles shall be adhered to in the subsidiary communities belonging to Helsinki Group, unless otherwise provided by the applicable legislation, the articles of association, rules or the shareholders' agreement. Where individual guidelines based on the corporate governance principles conflict with regulations concerning the community, such as community or accounting legislation or other compelling legislation, the applicable legislation shall be adhered to. The management of the community must immediately notify Helsinki Group's administration or the City Executive Office of the conflict in writing.'

According to the head of city group governance and the group's lawyer, the members of the board act in accordance with the Limited Liability Companies Act, promoting the company's interests. During the assessment, interviews were had with three people working in the Built Assets Management service of the Urban Environment Division, who serve as board members in several business premises companies. They said that they serve on the boards as representatives of both the City and the company. They stressed the fact that as board members they have to balance the interests of the City, the company and minority shareholders. This is highlighted in situations of conflict between the interests of the City and those of the minority shareholders. In these situations, the board member appointed by the City defends the interests of the City on the one hand and makes their decisions in accordance with the overall interests of the company on the other hand.

According to the corporate governance principles, a key part of the City's direct corporate governance is the issuance of instructions to the representatives of the City in the governing bodies of various subsidiary communities. According to the head of city group governance, this section of the corporate governance principles is generally applied by issuing instructions to members representing the City at general meetings in limited liability companies, and to members of the board in foundations that do not have a body corresponding to

a general meeting. The City may also issue instructions to members of company boards, but according to the City Group Governance Unit, a more appropriate operating model in companies is to act through a general meeting representative or issue instructions to the entire board of directors.

The City's position is not being asked before selecting a managing director as a purchased service

In 16 of the business premises companies, the managing director has been acquired from a property management company as a purchased service. According to the corporate governance principles, a subsidiary community must ask the City's position before making decisions on matters related to the hiring of a managing director. However, this section of the corporate governance principles is not adhered to in companies where the managing director is purchased from a property management company. In practice, it would be difficult to ask the City's position in advance, when the managing director is determined in the procurement process. However, the corporate governance principles do not recognise such a situation in which the advance position procedure could be deviated from.

The assessment did not reveal any other practices deviating from the corporate governance principles. The corporate governance practices were also in accordance with the Finnish Local Government Act and the City's Administrative Regulations.

There is a desire for closer cooperation between the City Group Governance Unit and the Urban Environment Division

The Built Assets Management service of the Urban Environment Division is responsible for managing the premises of the business premises companies that are joint-stock property companies. The desire of the Built Assets Management service is to have a close connection with the City Group Governance Unit so that there are no communication breakdowns regarding the companies' matters. The Urban Environment Division would like to see more information exchange during the preparation of board member appointments and budget targets, as well as in preparation for the general meeting. In addition to this, more information on the decisions of the general meetings is desired. The desire for closer information exchange is shared by the City Executive Office's City Group Governance Unit, which needs the division to provide information on the premises that the division manages based on the City's shareholding. These premises include the premises of property companies used by the Social Services and Health Care Division and the Education Division, for example. According to both parties, communication has recently improved and the need for closer communication has been recognised on both sides.

The owner's will has been conveyed to most companies

At the time of the assessment, the valid community-specific ownership strategies were from 2011, when the City Board approved Helsinki Group's ownership policy guidelines. The will of the owner was clear in 2011, when ownership strategies were defined, but new companies have been established over the years. They do not have a separate ownership strategy, but in principle, they are subject to the general objectives for business premises companies defined in 2011. At the time of the assessment, the owner's will was no longer sufficiently clear from the documents. However, the situation was remedied in March 2021, when the City Board approved the ownership strategies of the subsidiary communities belonging to the Business Premises community group.

The assessment compared the objectives defined in the 2011 ownership strategies with the responses of the companies' managing directors and chairpersons of their boards. Based on the comparison, the owner's will had been conveyed to most of the 25 business premises companies. To the majority, 14 companies, the will of the owner had been conveyed in the form of company-specific objectives. To some, the will of the owner had only been conveyed at the general level of corporate guidelines. The interpretation of the assessment was that there were five companies to which the will of the owner has not been conveyed, even at a general level. Four of these companies were included in board remuneration category D, which indicates that the companies are less important to the City than others.

Corporate governance measures are visible in most business premises companies

The assessment examined the responses of the managing directors and chairpersons of business premises companies to how the City as an owner directs the company to act in accordance with the City Strategy and/or the ownership strategy. Based on the responses, it was interpreted that in 22 of the 25 business premises companies, at least one corporate governance measure issued by the City as an owner was identified. Based on this, it can be stated that corporate governance measures are visible in most business premises companies. In three business premises companies in remuneration category D, no corporate governance measures were mentioned. These companies were also among those mentioned above, to which the will of the owner had not been conveyed.

The objectives of the City Strategy and environmental goals are part of the operations of almost all business premises companies

The managing directors and chairpersons of the business premises companies were also asked whether the owner sets goals for the company in line with the

City Strategy. Based on the responses, at least one City Strategy goal was identified in 23 of the 25 business premises companies. Based on this, it can be stated that the objectives of the City Strategy are present in the operations of almost all business premises companies.

The business premises companies' managing directors and chairpersons were also asked about the companies' environmental goals. Environmental goals were found to be part of the operations of almost all business premises companies. The model articles of association include the following clause: 'The company operates in an environmentally responsible manner and in accordance with the principles of sustainable development. In its operations, the company strives for efficient and environmentally friendly energy use.' This clause was in the articles of association of 16 companies. Almost all of the companies mentioned practical examples of how the environmental clause in the articles of association is reflected in the companies' objectives. Only one business premises company did not mention any practical measures on how the clause is reflected in the company's objectives, although it was stated that attention was being paid to environmental issues in the company. Of the representatives of the nine business premises companies that do not have an environmental clause in their articles of association, only one did not mention having any environmental goals similar to the clause or environmental goals in general.

Effects of the COVID-19 pandemic on corporate governance

The City Group Governance Unit has provided the subsidiary communities with information on the City's policies related to the COVID-19 pandemic. The subsidiary communities have adhered to these policies and issued rent discounts. The COVID-19 pandemic has not had significant impacts on the operations or finances of the subsidiary communities belonging to the Business Premises community group, as most of them are joint-stock property companies whose premises are directly managed by the City based on its shareholding. The City or a company of Helsinki Group pays the charges.

The assembly restrictions had the effect that the deadline for holding the annual general meeting set out in the articles of association could not be met in all companies. On the grounds of a temporary derogation from the Limited Liability Companies Act, the deadline for general meetings was extended until 30 September 2020. The vast majority of the annual general meetings were held by this deadline.

Conclusions

Based on the assessment, corporate governance has for the most part been organised appropriately. Below are the main findings that led to this conclusion.

With one exception, the corporate governance procedures are in accordance with the corporate governance

principles. The City's position is not being asked for in advance when selecting managing directors purchased through a property management company. However, the corporate governance principles do not recognise any possibilities to deviate from the advance position procedure, even if it may be justified.

Another key observation related to the corporate governance principles was that the role of board members in limited companies is not described sufficiently clearly. According to the corporate governance principles, the people representing the City in the subsidiary communities' organs must act in accordance with the strategy and objectives of the City and the objectives set for the subsidiary community. The corporate governance principles do not mention that the management of a limited liability company must act with due care and promote the interests of the company. In practice, board members have to balance the interests of the company and the interests of the City in their work on the board. In addition to this, in companies with other owners, the interests of the minority shareholders must be taken into account. The corporate governance principles do not mention this equal treatment of owners. However, it is included in the guide to good governance and management.

Another section of the corporate governance principles that leaves room for interpretation in the role of board members is the issuance of guidelines to the representatives of the City in the governing bodies of various subsidiary communities. It could be concluded from the wording of the corporate governance principles that a key part of corporate governance is the issuance of guidelines to the members of the companies' boards. In practice, however, this is not the case; in limited liability companies, the City gives instructions to the general meeting representatives or the boards as a whole. In foundations, guidelines are issued to board members representing the City.

Based on the assessment, the corporate governance principles need to be clarified in order to describe the differences between the roles of the board members of foundations and limited liability companies. This clarification could take place by presenting examples and possible legal cases in an annex to the principles, for example.

The timing of the assessment was inconvenient for the review of company-specific ownership strategies, as new strategies were under preparation. The assessment was conducted on the basis of the ownership strategies approved in 2011. Based on them, the will of the owner was clear in 2011, but over the years, new companies have been established, and in 2020, the will of the owner was no longer sufficiently clear from the documents. However, this shortcoming was remedied in March 2021 when the City Board approved the new ownership strategies.

To most of the 25 business premises companies, the owner's will had been conveyed either specifically to each company or at least at the level of corporate guide-

lines. The interpretation of the assessment was that there were five companies to which the will of the owner has not been conveyed, even at a general level. Four of these companies were included in board remuneration category D, which indicates that the companies are less important to the City than others, and thus corporate governance measures are not very active in the first place. The representatives of three of these four companies also did not mention any corporate governance measures when asked. However, all companies are directed by at least the corporate governance principles and the appointment of board members.

Based on the assessment, almost all business premises companies have at least one goal in line with the City Strategy. Environmental goals were also found to be part of the operations of almost all business premises companies. Business premises companies are mainly directed in accordance with the City's environmental goals.

The review also observed a link between the Urban Environment Division and the City Executive Office. The Built Assets Management service of the Urban Environment Division manages the premises of joint-stock property companies. For this reason, it is important that there is adequate communication between the management service and the City Executive Office's City Group Governance Unit and that no communication breakdowns occur. Cooperation has recently improved, but there is still room for improvement in the flow of information.

The Audit Committee concludes that

the City Executive Office must

- **prepare the supplementation of the corporate governance principles, so that the document or its appendices show how the issuance of guidelines differs in companies and foundations, and how the provisions of the Limited Liability Companies Act affect a company's board member's activities as a City representative.**
- **act in such a way that there is no conflict between the advance position procedure of the corporate governance principles and the current practice in the selection of managing directors acquired as a purchased service.**

the City Executive Office and Urban Environment Division must

- **further improve the flow of information so that the Urban Environment Division is more aware of the activities related to corporate governance and, respectively, the City Executive Office is provided with the most relevant information from the Urban Environment Division managing the premises.**

Division of areas of responsibility within the Audit Committee

● Central Administration

● Public enterprises of the Central Administration

● Urban Environment Division

● Education Division

● Culture and Leisure Division

● Social Services and Health Care Division

First subcommittee		Second subcommittee	
City Board	●	Education Committee	●
City Executive Office	●	Early childhood education and preschool education	●
Board of Directors of the Financial Management Services	●	Basic education	●
Financial Management Services	●	Upper secondary education, vocational education and liberal adult education	●
Board of Directors of Service Centre Helsinki	●	Services in Swedish	●
Service Centre Helsinki	●	Culture and Leisure Committee	●
Board of Directors of Helsinki City Construction Services	●	Library services	●
Helsinki City Construction Services	●	Cultural services	●
Board of Directors of Occupational Health Helsinki	●	Youth services	●
Occupational Health Helsinki	●	Sports services	●
Urban Environment Committee	●	Social Services and Health Care Committee	●
Land Use and City Structure	●	Family and social services	●
Buildings and Public Areas	●	Health and substance abuse services	●
Services and Permits	●	Hospital, rehabilitation and care services	●
Board of Directors of Helsinki City Transport	●		
Helsinki City Transport	●		
Rescue Committee	●		
Rescue Department	●		

Subsidiary foundations and key subsidiary companies of the City of Helsinki that are included in the City divisions' areas of responsibility

Subsidiaries operating under market conditions

- Finlandia Hall Ltd
- Helen Ltd
- Port of Helsinki Ltd
- MetropoliLab Oy
- Palmia Oy
- Kiinteistö Oy Kaapelitalo

Housing

- Helsingin Asumisoikeus Oy
- Helsingin kaupungin 450-vuotistaiteilijatalosäätiö
- Helsinki City Housing Company
- Kiinteistö Oy Auroranlinna

Vitality and marketing

- Forum Virium Helsinki Oy
- Helsingin Leijona Oy
- Helsinki Marketing Ltd
- Korkeasaaren eläintarhan säätiö sr

Education and culture

- Helsinki Music Centre Foundation
- Helsinki Theatre Foundation
- Helsinki Events Foundation
- UMO Foundation
- Helsinki Summer University Foundation

Sports

- Ice Hockey Foundation
- Mäkelänrinne Swimming Centre
- Stadium Foundation
- Urheiluhallit Oy
- Vuosaari Sports Hall

Social services and health care

- Helsingin Seniorisäätiö sr
- Niemikotisäätiö sr
- Oulunkylän kuntoutuskeskus sr

Premises

- Kiinteistö Oy Helsingin Toimitilat

Support services and others

- Helsinki Metropolitan Area Reuse Centre Ltd
- Seure Henkilöstöpalvelut Oy

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Principal Performance Auditor

Kaartinen, Aija
City Auditor

Kurki, Hanna
City Auditor

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List of the assessment memos prepared for the Audit Committee (in Finnish)

First subcommittee

Preventing segregation of residential areas

Maritime Helsinki

Realisation of participatory budgeting in
the Urban Environment Division

Impacts of the appropriation for positive discrimination
in comprehensive schools

Reducing emissions from construction
and building use

Effectiveness of the recommendations, first subcommittee

Corporate governance of business premises companies

Achievement of environmental policy objectives
in procurement

Second subcommittee

Access to non-urgent care at health stations

Sufficiency of Child Welfare foster care

Project for Youth Social Inclusion and Me school
development to prevent social exclusion in
comprehensive schools

Realisation of young people's opportunities to influence

Preventive communal activities of the Student Welfare Act

Substance abuse services

Promoting gender equality in the
Culture and Leisure Division

Effectiveness of the recommendations, second
subcommittee

Abbreviations and glossary

Implementation Programme on Housing and Related Land Use

An implementation programme on housing and related land use in Helsinki, which is prepared for every council period of office.

ARA

The Housing Finance and Development Centre of Finland under the administration of the Ministry of the Environment, which has major responsibility for the implementation of the state's housing policy.

Canemure project

The EU's Life project Towards Carbon Neutral Municipalities and Regions. The project implements the national climate policy.

EcoCompass

An environmental management system for the environmental management of organisations.

Outreach youth work

offers support and guidance for young people aged 16–28. Outreach youth work cooperates with the young person to seek answers to any questions on their mind and helps them gain access to the services they need.

Heka

Helsinki City Housing Company

Helsinki Biennial

An international visual arts event focusing on public art

HKL

Helsinki City Transport

HNH 2035

Carbon-neutral Helsinki 2035 action plan

HSL

Helsinki Region Transport, joint municipal authority

HSY

Helsinki Region Environmental Services Authority, joint municipal authority

HUS

Hospital District of Helsinki and Uusimaa, joint municipal authority

Ilmastovahti

An online tool for municipalities and other organisation to monitor their climate actions.

Inclusive school

A teaching arrangement in which the support the child needs is brought to their own classroom or learning situations.

KEINO

A network-based competence centre for sustainable and innovative public procurement steered and funded by the Ministry of Economic Affairs and Employment.

Kerrokantasi service

An online service administered by the City of Helsinki, where city residents can voice their opinions on different kinds of topics that will be prepared or are already under preparation.

School Well-being Profile

A national online tool for monitoring a school's well-being.

Kuusikkokunnat

A form of cooperation between the six most populous cities in Finland (Helsinki, Espoo, Tampere, Vantaa, Oulu and Turku), in which statistics are compiled to compare the cities regarding social and health care services and early childhood education.

Finnish Reading Center

An organisation that promotes reading and provides author visits.

MajaMaja

An ecological accommodation concept in which the cabins are self-sustained in terms of energy and water.

Me school

A project within the Project for Youth Social Inclusion, the purpose of which is to produce a holistic model of care for schools. The project was originally implemented together with Me-säätiö.

Project for Youth Social Inclusion

A City Strategy project for children and young people to reduce inequalities and prevent social exclusion.

The Youth Station

offers services to young people aged 13–23 who have problems with substance abuse, gambling or mild mental health disorders, and their loved ones.

OKM

Ministry of Education and Culture

Omaolo

A national electronic service channel that supports self-treatment and self-care and refers clients to care services when necessary by utilising clients' own assessments of their symptoms.

OmaStadi

A website where city residents can participate in, influence and follow the implementation of participatory budgeting.

School admission area

Children are assigned a place at a comprehensive school in their own area, which is a so-called local school. For this, Helsinki has been divided into school admission areas.

PD appropriation

An appropriation for positive discrimination issued, for example, to comprehensive schools based on certain background factors of the area.

Positive discrimination (PD)

Positive special treatment. Special measures taken to ensure equality by improving the status and conditions of a given group.

Rainbow Rights project

A project coordinated by the Ministry of Justice that supports the implementation of equality legislation and promotes non-discrimination in both Finland and EU member states.

Backpack money

An appropriation paid to the school for a pupil with an immigrant background.

Ruuti

A young people's influence system that creates opportunities for the young people of Helsinki to promote matters that they consider important.

Seure

Seure Henkilöstöpalvelut Oy, the joint HR services company of the Cities in the Helsinki Metropolitan Area, their limited liability companies and HUS.

Borough liaison

Contact persons appointed to the various districts of Helsinki, whose task is to provide information, guidance and advice to city residents on opportunities to participate in and influence the City's activities.

Stara

Helsinki City Construction Services

Symppis

Symppis day centres for substance abuse and mental health clients, as well as mobile Symppis activities. Symppis activities do not require the clients to have already stopped using intoxicants.

T3 figure

Represents the queue for doctor's appointments. This figure measures the medians of the third available time slot for non-urgent care in calendar days. Half of the doctors have time slots available before the T3 figure, and half after it.

Talpa

City of Helsinki Financial Management Services

Tender price index

The tender price index refers to a comparison of the tender prices of construction projects with a base year. The development of the index is affected by input prices, productivity and margin changes.

THL

Finnish Institute for Health and Welfare

VATU

An early support operating model that can be used to support an individual employee's coping at work.

NAOF

National Audit Office of Finland

Webinar

An online seminar conducted via the internet.

Wilma

A pupil management system that manages communications between school and home.

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