

Assessment report

2021



Helsinki

Helsinki

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Audit Committee's review

The Audit Committee is a statutory body answerable directly to the City Council and its purpose is to provide the City Council with information about the realisation of the targets set in the city strategy and budget as well as about whether the city's operations are organised in a manner that is profitable and appropriate. The Committee reports its observations to the City Council in the annually compiled assessment report.

The Audit Committee's assessment report presents observations and recommendations which the City Council, City Board, other bodies, central administration and divisions can utilise in the development of the city's operations. Later in the year, the City Board shall tell the City Council which measures have been taken on the basis of the recommendations. The 2021 assessment report highlighted the following observations:

- Based on the joint assessment of the Helsinki Metropolitan Area cities and HUS, the discharging of elderly patients from emergency care still requires development.
- Home care has only achieved some of the targets set in the city strategy and Helsinki's senior citizens programme (Stadin ikäohjelma).
- The prolonged COVID-19 pandemic has increased learning disabilities in secondary school pupils and decreased the opportunities vocational education students have in regards to on-the-job learning.
- At Heka, residents do not have authority in all the matters required by the Act on Joint Management of Rental Buildings.
- Despite the pandemic, the city's financial situation remains good.

You can read more about the assessment report and its background memoranda at www.arviointikertomus.fi/en

You can learn more about the Audit Committee's observations by reading through this assessment report and on the arviointikertomus.fi website. They both provide municipality residents and other people interested in the operations of Helsinki with information about how well the city has, according to the Audit Committee's observations, succeeded in its duties. The assessment observations will also be published in Swedish and English later in the spring.

The Audit Committee's 2021 assessment report is the Committee's first report in the 2021–2025 council term. The City Council approved the city strategy concerning its term in autumn 2021, which means that it was not possible to take it into account during the preparations for the assessments included in this assessment report. Since 2022, the focus has been on assessing the realisation of the valid city strategy, and during the term the Audit Committee's observations will target all areas of the city strategy.

A thank you to all those who contributed to the preparations for the 2021 assessments and those who proposed subjects of assessment during the preparations for the 2022 assessment plan. We hope you enjoy reading the assessment report!

With best regards,
City of Helsinki Audit Committee

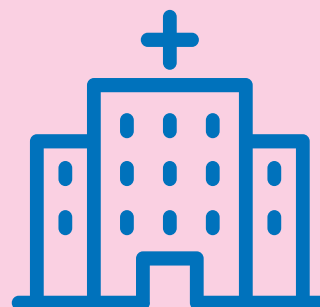


Abstract

It is the duty of the Audit Committee to assess, whether the operations and financial targets set by the City Council have been achieved in the municipality and municipal Group and whether the operations have been organised in a profitable and appropriate manner. Below is a selection of the results of the assessments concerning 2021.

Shortage of labour puts a strain on the home care personnel.

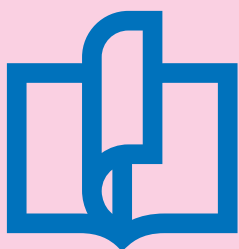
Home care has only achieved some of the targets set in the city strategy and Helsinki's senior citizens programme (Stadin ikäohjelma). For example, the targets set for the occupational well-being of personnel have not been achieved. This is mainly due to the shortage of labour that creates stress for the nurses who are working. The pandemic has also impacted negatively the conditions for achieving the targets. Home care does not fully meet the requirements the Act on care services for the elderly has concerning equality, because those included in the Swedish-language service do not always get service in Swedish. Regional equality is achieved within the meaning of the Act on care services for the elderly, even though there are regional differences between home care units. The audit committee recommended several measures for the purpose of developing home care.



The discharging of elderly patients from emergency care still requires development.

The municipalities and HUS have promoted the objective of managing a larger portion of elderly citizens' emergency cases in institutional care, service housing and home care instead of emergency services. The Audit Committees' joint assessment noted that the practices of Helsinki differ from those of Espoo and Vantaa. The mobile nurse service (Liiho) has only been in use in Helsinki for a short time, and the rate at which it is used is very low when compared to Espoo's mobile hospital LiiSa. In Espoo and Vantaa, a mobile nurse is available 24/7. This is not the case in Helsinki, and Liiho cannot be alerted without a consultation. Unlike its neighbouring cities, Helsinki deems the development of the discharging processes to be the responsibility of HUS. The Audit Committee's opinion is that cooperation with HUS should be increased.

During the pandemic, secondary school pupils' issues have increased. In vocational education, the pandemic decreased the opportunities for on-the-job learning.



The Education Division has taken several measures to remedy the loss of learning affecting secondary school pupils. However, there is no reliable, comparable and concrete data available concerning the loss of learning and the effects of the measures. Based on the school health survey implemented by THL, problems with school and studies have increased in 2021 in comparison to previous years. Loss of learning has now been joined by loss of well-being. The assessments concerning Helsinki Vocational College and Adult Institute noted that the student counselling in vocational education still needs improving. However, according to the survey of the personnel, things such as student counselling, workplace guidance and guidance related to well-being have not been adequately available. During the pandemic, students have not been able to complete learn-on-the job study periods as normal.

Mental health rehabilitees are subjected to unreasonably long waiting times when waiting for appropriate housing.

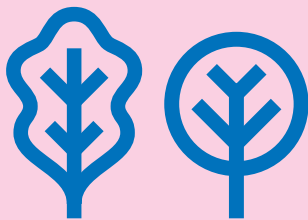
The prioritised groups receive a place in housing services that is suitable for their needs within 1–3 months of the Social Services and Health Care Division deciding on the placement. The prioritised groups are the customers of children welfare and after-care, those in emergency accommodation and the homeless. Patients from HUS hospitals are placed in housing services the fastest since the city has to pay HUS a daily transfer delay fee for waiting times exceeding 14 days. For other groups, the waiting time is 1.5–2 years. The times are only estimates as the waiting times are not compiled into statistics. For people who are on a waiting list but not in HUS hospitals, there is no set target time period during which the person should be able to access housing services. Long waiting times cause both financial and human costs.



The statutory requirement for the number of social workers in relation to the number of customers has been achieved in open child welfare.

Especially after the pandemic, children's and families' issues and need for support have increased. Even though the statutory requirement for the number of employees in child welfare is met, the services have not managed to employ enough social workers in relation to the needs of the families. Open welfare has for a long time had a deficit of ten employees, because several recruitments have resulted in zero applications. The Audit Committee recommended for further development services that take families' needs into consideration in a comprehensive and timely manner.

Biodiversity has increased in the city's forests, even though it has not been the key target for forest management.



The city has systematically conserved and increased biodiversity in the forests and wooded areas. However, the promotion of biodiversity has not been the key target for forest management because the nature management instruction from 2011 is based on pluralism. In addition to biodiversity, nature management pays attention things such as residents' wishes and the values related to the landscape. Since 2017, city strategies have stated that the systematic increasing of biodiversity is the key target for forest management. Therefore, the instruction for nature management should be updated to correspond to the emphasis selected by the City Council. There is not enough indicator data available concerning the impacts of nature management.

The tenant democracy of Heka deviates from the Act on Joint Management of Rental Buildings.

At Heka, residents do not have authority in all the matters required by the Act on Joint Management of Rental Buildings. On the other hand, Heka's tenant democracy has elements not required by the legislation. The activists for residents' rights are unsatisfied with the actual influencing opportunities the residents have. The reform of the Act on Joint Management of Rental Buildings is underway. During the amendment to the legislation, it must be ensured that the tenant democracy rule at Heka and its application in practice are pursuant to the legislation in every aspect.



The pandemic impacted the economy and the realisation of the operations targets.

The city's economy has remained good, thanks to things such as the pandemic subsidies granted by the state, but recovering from the pandemic will continue to create costs. The negative impact of the pandemic can be seen in the achievement of the objectives of the Education Division and the Social Services and Health Care Division.

Audit Committee

Audit Committee's duties and composition

The Audit Committee is a statutory body answerable directly to the City Council and its purpose is to ensure that the City of Helsinki's and City Group's administration and finances are assessed and that the targets, profitability and suitability are assessed pursuant to the Local Government Act. The Committee prepares the matters related to the assessment of administration and finances on which the City Council decides and supervises that the obligation to declare private interests defined in the Local Government Act is observed.

On 2 August 2021, the City Committee appointed the Audit Committee for the term of 2021–2025. The Committee has nine members and each of them have a personal deputy. The Committee's assessments are prepared in two commissions whose compositions are presented on the next page. The distribution of the areas of responsibility between the commissions is attached to the assessment report.

In 2021, Audit Director Timo Terävä acted as the Audit Department's head and the rapporteur for the Audit Committee. Assessment Manager Minna Tiili was responsible for the assessment operations, Audit Manager Arto Ahlqvist for the auditing operations, and Controller Vilma Lamminpää for the declaration of private interests.

The meetings of the committee and commissions were held mainly through remote connections, in accordance with the city's instructions. After the Committee had started its term, its members were provided with statutory orientation in relation to their duties. On 11 November 2021, the Audit Committee participated in the joint seminar of the Helsinki Metropolitan Area audit committees in Espoo and on 17–18 November 2021 in the training event for audit committees of large cities in Tampere. Both events could also be attended via remote connections.

The Audit Committee's secretaries were Senior Profitability Auditor Liisa Kähkönen and Controller Vilma Lamminpää. Minna Tiili and Liisa Kähkönen were responsible for coordinating the assessment work of the 2nd commission of the Audit Committee. Senior Profitability Auditor Petri Jäske was responsible for coordinating the assessment work of the 1st commission of the Audit Committee.

Assessment operations

Every year, the Audit Committee assesses whether the operations and finance targets set by the City Council have been achieved in the municipality and municipal Group and whether the operations have been organised in a profitable and appropriate manner. Observations and recommendations related to the assessment are presented in this assessment report. The background memoranda of the assessment report are publicly available at www.arviointikertomus.fi/en. Before the City Council process the assessment report, the Audit Committee asks the City Board and other bodies for the necessary statements and notifies the City Council of them. Later in the year, the City Board must give the City Council an account of which measures the persons responsible for the operations and those accountable have taken due to the assessment report.

The 2021 assessment was prepared as a result of the cooperation between the Audit Department and the Audit Committee of the 2017–2021 term, and the Committee accepted it on 11 May 2021. As the council term changed, the Audit Committee for the 2021–2025 term, which began its operations in August, accepted the updated assessment plan on 31 August 2021. The preparations for the plan took into account the subjects for assessment that the councillors, council factions and city management proposed and the proposals the municipality residents and city employees had submitted through the Kerro kantasi service. The assessment subjects pursuant to the Audit Committee's operations plan emphasised themes derived from the city strategy.

The practical assessment work took place in the Audit Committee's commissions which in their meetings examined the assessments' implementation plans, assessment memoranda and the drafts of the assessment report. The commissions made a total of six assessment visits to the central administration, divisions and Group community.

Helsinki acts as the responsible party in the Helsinki Metropolitan Area's audit committees' joint 2021 assessment that examined how elderly patients' emergencies are managed. The assessment was participated by the external audit functions of Helsinki, Espoo, Kauniainen, Vantaa and HUS.

The Audit Department assisted the Audit Committee and its two commissions in the planned assessment. The Audit Department's assessment work followed the assessment handbook drafted at the Department.

Composition of the Audit Committee

1st commission



Vice Chair Dani Niskanen
Deputy Leila Kaleva



Iida Haglund
Deputy Juha Christensen



Jussi Junni
Deputy Virve Magdaleno



Terhi Peltokorpi
Deputy Jukka Ihanus

2nd commission



Chair Nuutti Hyttinen
Deputy Marika Sorja



Nita Austero
Deputy Pertti Hyvärinen



Sandra Hagman
Deputy Jani Valpio



Mikael Jungner
Deputy Kimmo Niemelä



Petrus Pennanen
Deputy Antonia Bäckman

Auditing operations

The auditor for the City of Helsinki's financial periods of 2019–2022 is KPMG Oy Ab. JHT, KHT Jorma Nurkka, who acted as the principal responsible auditor, gave the Committee three reports on the 2021 audit and presented the observations made during the auditing in the Committee's meetings. The audit report and the public summary report on the 2021 audit will be discussed by the City Council in June 2022.

Monitoring of the declarations of private interests

Elected officials and office-holders appointed according to the Local Government Act are obligated to publicly declare their private interests. It is the duty of the Audit Committee to supervise that the obligation to declare private interests is observed and to notify

the City Council of the declarations. In 2021, the Audit Committee recorded the private interests declared by elected officials and office-holders in its meetings on 1 June and 16 November 2021. The declarations were discussed by the City Council on 23 June and 8 December 2021. The Audit Department assisted the Audit Committee in the supervising of the declarations of private interests.

Processing the 2020 assessment report

The City Council processed the 2020 assessment report and the statements requested for it on 23 June 2021. On 8 December 2021, the City Council recorded the City Board's account of the actions implemented due to the assessment report. The Audit Committee shall in its 2022 assessment report monitor the realisation of the recommendations it presented in 2020.

Assessing the effectiveness of recommendations

Figure 1. Implementation of actions on the basis of the recommendations the Audit Committee gave in 2017–2019

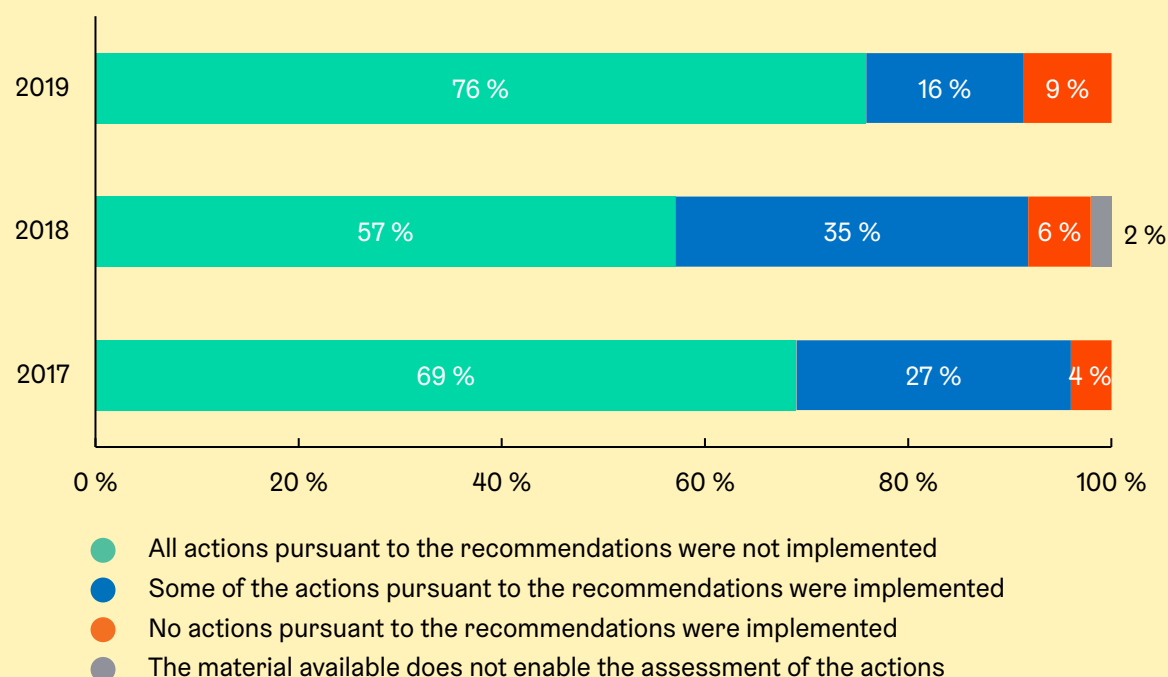
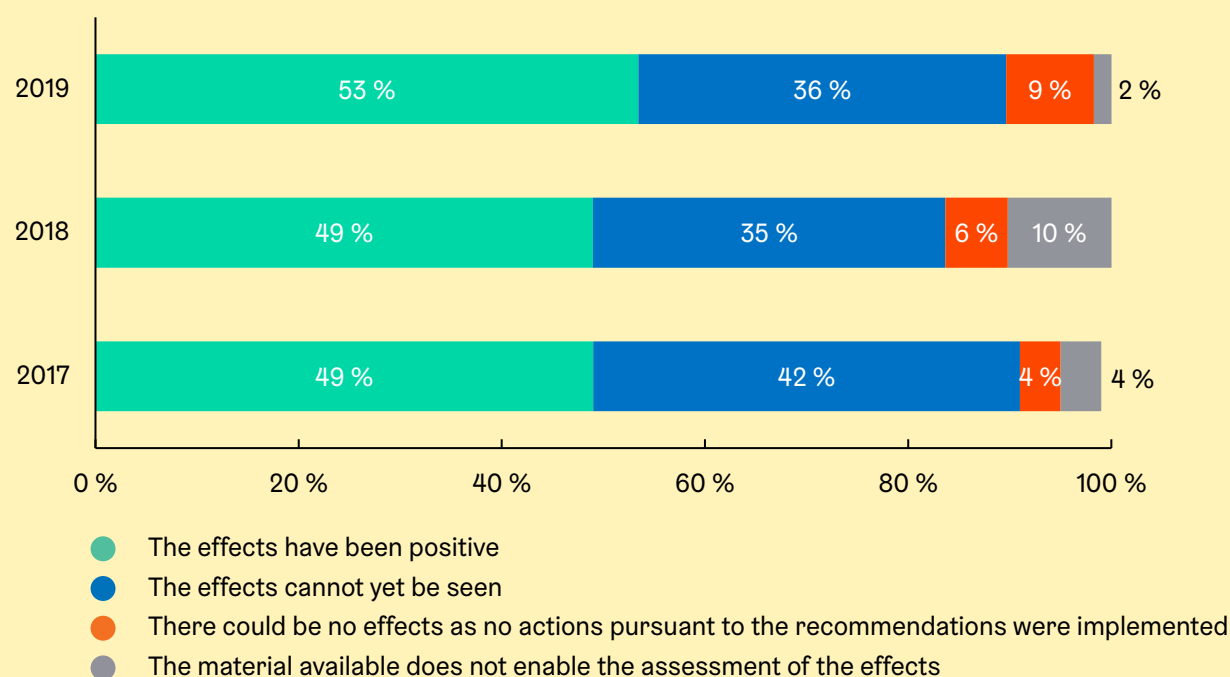








































Figure 2. Effects of actions pursuant to the recommendations the Audit Committee gave in 2017–2019







The readability of the figures has been improved by rounding off the percentages. Which is why the total sum is not always 100.

Table 1. Summary of the realisation of the 2019 assessment report's recommendations by assessment subject*

-  Will be realised in full: all measures pursuant to the recommendations have been taken or the effects have been positive
-  Will be realised partially: some of the measures pursuant to the recommendations have been taken or the effects cannot yet be seen
-  Will not be realised: measures pursuant to the recommendations have not been taken
-  The material available does not enable the assessment of the effects

Assessment phase	Actions	Impact
Assessing the effectiveness of recommendations (ownership steering, Group instructions)		
Assessing the binding targets of operations		
Economy		
Realisation of the budget targets of the budget and strategy		
Strategy and management		
City Executive Office's, Mayor's and Deputy Mayors' steering over the Divisions		
Effects of enhanced use of space		
Owner policy		
Ownership steering of physical activity and culture services and management of the whole		
Prevention of inequality and social exclusion		
Realising the targets for early childhood education		
Education Division and the integration of families with children		
Implementation of accessibility		
Digitalisation and electronic services		
Quality of digital services		
Electronic health care services		
Implementation of digitalisation in basic education		
Health and well-being from services		
Quality control of the 24/7 care for the elderly		
Availability and success of oral health care		
Cooperation and multi-professionalism in family centres		
Land use, living and traffic		
Implementation of large-scale traffic projects		
Management of street construction sites' nuisances		

* The result has been calculated by rating the assessments concerning individual recommendations (=5; =3 and =1) and calculating the averages. The result (the average of 4) is presented as a figure .

Assessing the effectiveness of recommendations the Audit Committee gave in 2019



Have actions pursuant to the recommendations presented in the 2019 assessment report been taken?



For 92 per cent of the recommendations of the 2019 assessment report, measures have been taken.

The main focus of the assessment:

What kinds of effects have the recommendations presented by the Audit Committee had?

Related questions:

1. Which measures pursuant to the recommendations presented in the Audit Committee's 2019 assessment report have the central administration and divisions taken?
2. Which effects have the measures pursuant to the recommendations had?

The 2019 assessment report examined 17 different assessment topics and presented 58 recommendations. The effectiveness of the recommendations was assessed by examining the statements given in the assessment report and the account the City Board gave to the City Council in December 2020, and by sending an email enquiry to the management of the relevant service entity or some other party responsible for the matter. The implementation of actions and their effectiveness were assessed on a four-level scale (figures 1 and 2). Table 1 shows a summary of the realisation of the recommendations by assessment subject.

The actions pursuant to the recommendations have largely been implemented

For 92 per cent of the recommendations of the 2019 assessment report, measures have been taken. Figure 1 shows a summary of the assessment's results concerning the implementation of actions. For comparison's sake, the realisation of the previous years' recommendations, given in 2017 and 2018, is also shown. In 2019, recommendations for which no measures have been taken accounted for nine per cent (five recommendations) of the whole. There were more recommendations like this than before, but the share of fully realised recommendations was also higher than in previous years.

For example, recommendations related to accessibility and digital services have been implemented well. Effort has been made to develop accessibility (including the related responsibility, reporting, and utilisation of experts by experience) in accordance with the recommendations. In the implementation of large-scale traffic projects and management of street construction sites' nuisances, some measures have been promoted.

The recommendations have been observed in things such as promotion of the digitalisation targets for basic education. Electronic health services have been developed to be more accessible so that, for instance, the electronic Maisa service meets the accessibility requirements of the Act on the Provision of Digital Services, which means that it takes the users' possible disabilities and limitations into account. The traditional contact channels of health care have also been kept. The measures of the development plan for immigrants' education have been advanced. Positive development was also detected in the access to Swedish-language early childhood education, increased regular dialogue with the Elderly Citizens' Council, self-monitoring of the quality of the 24-hour care for the elderly, and the immigration work of family centres.

Actions pursuant to five recommendations were not implemented

The following Audit Committee recommendations had not been realised by the follow-up time in December 2021:

- For better clarity in ownership steering, it would be better if the mayors, office-holders and City Council members or members of the Council's Group Division were to refrain from acting in the management of the subsidiaries.
- The City Executive Office must prepare the updating of the Group instruction so that it takes into account the increasingly strict regulation concerning disqualification.
- The City Board must assess the appropriateness of the duties determined in the administrative regulation for the Head of Office.
- The basic education under the Education Division must increase the parent-child homework model that improves the immigrant parents' opportunities of supporting the pupil in their school work at home and in their native language.

- The Helsinki Vocational College and Adult Institute of the Education Division must in its annual operations plan specify the location-specific targets for competence development for different personnel groups and the change in the working culture.

The Audit Committee disagrees with the City Board and the City Executive Office's Group Steering Unit on the impact the regulation concerning disqualification has on the implementation of ownership steering. The City Board does not deem it problematic that a person belonging to the Group management also acts in the Board of a subsidiary. The City Executive Office has not considered it necessary to update the Group instruction so that it would take into account the increasingly strict regulation concerning disqualification. The recommendations were originally given in the 2017 assessment report.

The appropriateness of the duties determined for the Head of Office has not yet been assessed. The City Board's statement concerning the assessment report on 25 May 2020 states that it would be logical to perform the assessment at the end of the council term, at the earliest. However, the change of council term deviated from the norm, due to the COVID-19 pandemic. The cooperation between the new City Council, City Board, Mayor and Head of Office is still evolving. According to the Head of Office's estimate, the Head of Office's job description can be reviewed in 2023, for example, which is the next time when the temporary office is being covered.

Two of the actions pursuant to the development plan for immigrants' education were not implemented. The parent-child homework model of basic education has not been implemented more widely due to the pandemic. The targets for competence development were not specified in the annual operations plan. At the Helsinki Vocational College and Adult Institute, the personnel's competence is developed according to the selected focus points in the Pedabooster training sessions, two times a year on all campuses. The plan for developing personal competence and a team's competence is drafted as part of the performance discussions. The training sessions have covered language awareness, identification and addressing of racism and the process of recognising and acknowledging competence.

Over half of the recommendations have resulted in positive effects

At the time of the assessment, the positive effects of the actions implemented on the basis of the 2019 assessment report's recommendations could be seen in 53 per cent of the recommendations, which is higher than in the years previous (figure 2). In 36 per cent of the recommendations, the effects of the actions could not yet be seen. There could be no effects in cases

wherein measures pursuant to the recommendation had not been taken (9 per cent).

The 2019 assessment report gave a recommendation whose effects could not yet be assessed. In relation to the assessment of the economy, it was recommended that the City Board must prepare for increasing expenses and decreasing tax revenue due to the state of emergency caused by the pandemic. The city strived to prepare for the unusual circumstances caused by the pandemic through its own actions and representation of interests in relation to the state. According to the City Executive Office, the pandemic's direct financial impacts on the operating margin were in 2021 minimal, thanks to the pandemic compensation and state subsidies. Assessing the impacts is difficult, because the situation is still ongoing and will create a need to increase expenditure on the long term.

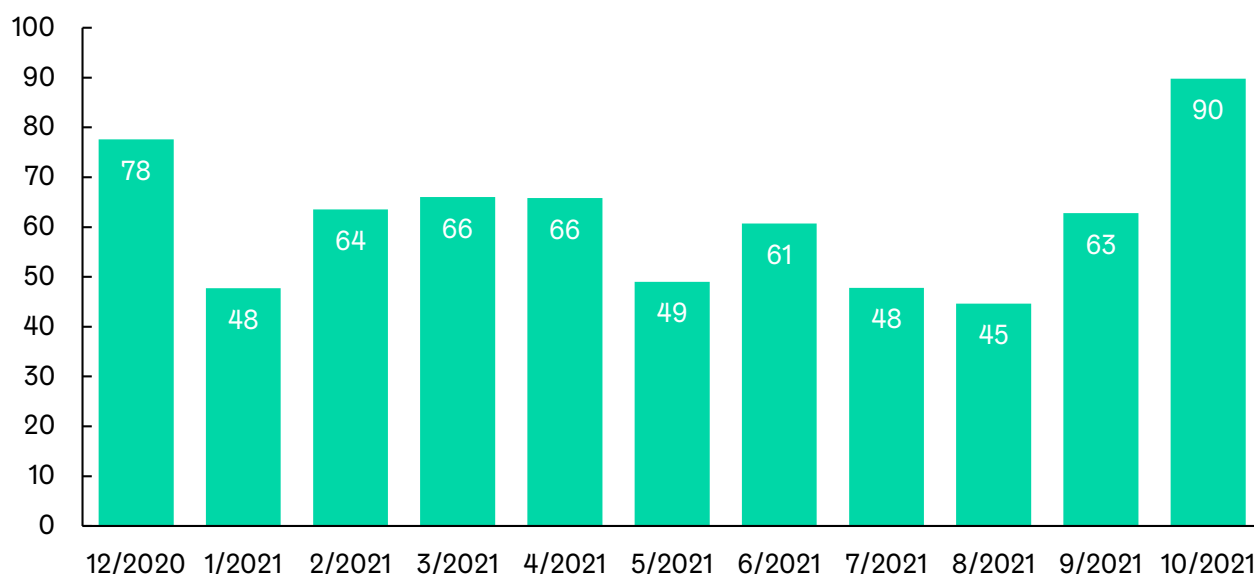
Resolving the issues in accessing oral health care has begun

When the access to oral health care was assessed in 2019, its issues were related to booking appointments, accessing treatment and the variation in quality between dental clinics. Additionally, an information system error produced unreliable information about the access to treatment. In 2019, the Audit Committee recommended that the investigation of the reasons for the issues in booking appointments for non-urgent care and the availability of treatment should continue and the actions based on the investigation should be implemented. The Committee also recommended ensuring that the information about patients' access to treatment is reliable and appropriate, and that oral health care must continue investigating the reasons for the variation in quality between dental clinics and then implement actions to remedy the variation.

Oral health care has implemented a large number of actions pursuant to the recommendations, but at the same time, the increase in demand for treatment, which was caused by the pandemic, makes it difficult to assess what kind of an impact the measures have had on things such as accessing treatment or booking appointments. Customers' opportunities for successfully contacting the booking service have improved, thanks to the Maisa customer portal, and the concentrated effort in autumn 2021 resulted in the call-back queue being processed. Whether the successful connection to the appointment booking service stays permanently improved remains to be seen.

Accessing oral health care is still difficult, which is likely due to the pandemic-induced temporary run-down of oral health care and the backlog in treatment caused by it. It is difficult to deduce anything from the effect the measures have had on the access to treatment, since the T3 value has not, according to the conclusion drawn in the assessment, reflected in a realis-

Figure 3. The percentage for answering the call-back requests, i.e. the portion of cases that have been processed on the arrival date



tic manner the times for accessing treatment during the pandemic. Based on the Social Services and Health Care Division's information from oral health care (figure 3), the rate of successful contacts with the booking service improved in late 2021.

The introduction of the customer and patient information system Apotti in April 2021 has not yet solved the reliability issue of the statistics related to accessing treatment, because the information system's so-called guaranteed treatment queue still has customers who already have received either a service or service voucher. This means that the development of Apotti's reporting features is still underway.

The development of quality has invested in raising the risk awareness of all personnel. With means such as participation in the Nordic peer development, Helsinki's oral health care has succeeded in remedying the variations in quality between different clinics and professionals.

Conclusions

92 per cent of the recommendations the Audit Committee presented in the 2019 assessment report were such that divisions have taken measures that are either partially or entirely pursuant to the recommendations. There were more recommendations whose

actions have been implemented than before. On the other hand, the number of recommendations whose actions were not implemented also increased. These accounted for nine percent of the whole (five recommendations). Positive effects were identified in over half of the recommendations, which is more than in the year before.

In accordance with the Audit Committee's recommendations, resolving the issues in accessing oral health care has begun. Even though customers' opportunities for successfully contacting the booking service have improved, thanks to the Maisa customer portal, and the concentrated effort in autumn 2021 resulted in the call-back queue being processed, booking an appointment in oral health care is still difficult and there are issues in the access to treatment. This is likely due to the pandemic-induced temporary rundown of oral health care and the backlog in treatment caused by it.

The Audit Committee states that

access to treatment in the oral health care under the Social Services and Health Care Division

► must be improved.

Assessing the binding targets of operations 2021

The targets' realisation rate was lower than in the previous year

The 2021 budget included a total of 35 binding operation objectives set for the divisions, municipal enterprises and departments, and they were approved by the City Council. According to the Audit Committee's assessment, 18 targets or 51 per cent of them were achieved. The achievement rate was a little weaker than in the year previous (56 per cent).

Correspondingly, 18 targets were classified as achieved in the financial statements. According to the financial statements, 17 targets were not achieved, but according to the Audit Committee's assessment, the number was 15. The difference between the Audit Committee's assessment and the financial statements was caused by the fact that according to the Audit Committee's assessment, the achievement of two targets could not be commented on. The Rescue Department had the target of promoting the personnel's ability to work, but the target's two indicators were not set target levels, which is why the achievement of the target could not be commented on. In turn, the Social Services and Health Care Division had the target of improving the customer experience and satisfaction, but the devices measuring customer experience were, due to the pandemic, not used for a part of the year and, therefore, the achievement of the target could not be assessed. Both of these targets have been examined by the City Council as unachieved, which is justified.

There were a total of 65 indicators depicting the achievement of the objectives. 55 per cent of them were achieved (figure 4). According to the Audit Committee's assessment, the realisation of four indicators could not be assessed because the budget had not set a target level for these indicators. Three of the indicators were related to the targets mentioned above. The fourth indicator whose realisation could not be assessed was part of a Social Service and Health Care Division target that had a total of four indicators.

The assessments concerning the realisation of the targets and indicators are based on the information the divisions and enterprises delivered for the financial statements, the documentation descriptions of the binding targets, and the accounts presented to the Council concerning the unachieved binding operation

targets. The divisions and enterprises were requested for further information when necessary.

The achievement of targets of Central Administration and the Culture and Leisure Division was the most successful

According to the compliance instructions of the budget, a binding target is classified as achieved if all of its indicators determined in the budget are realised. If even one indicator is left unrealised, it means that the target will not be achieved. The divisions' targets have a varying number of indicators. If a target has been set many indicators and even one of them is left unrealised, the target will be left unachieved.

Figure 5 shows that the achievement of the targets of Central Administration and the Culture and Leisure Division was the most successful. Central Administration includes the City Executive Office, Audit Committee and Central Administration's enterprises. A little over two thirds of the Central Administration's targets were achieved.

The City Executive Office had five targets and three of them were achieved. Seven of the eleven indicators were realised. Those left unrealised were related to the delayed information system procurements and projects: the introduction project for the salary system (Sarastia), the procurement of the HR system, and the centralisation of the telecommunications network's local and remote services. According to the information obtained from the City Executive Office, the three-month delay of the introduction of the Sarastia system cost Helsinki about EUR 2.2. million. The competitive tendering for the procurement of the overall HR system had to be delayed because the city's own key persons were tied up with the introduction of the salary system. The city's telecommunications network could not be developed as a whole because during the procurement of the control and monitoring service, the requirement determinations and contract negotiations were delayed. The centralised provision of local and remote support services was delayed for the Social Service and Health Care Division and the Education Division.

Both the service centre enterprise and the Audit Committee had one binding target, which had one indicator that was achieved. The construction service enterprise

Figure 4. The realisation of divisions', enterprises' and departments' indicators for binding targets in 2021

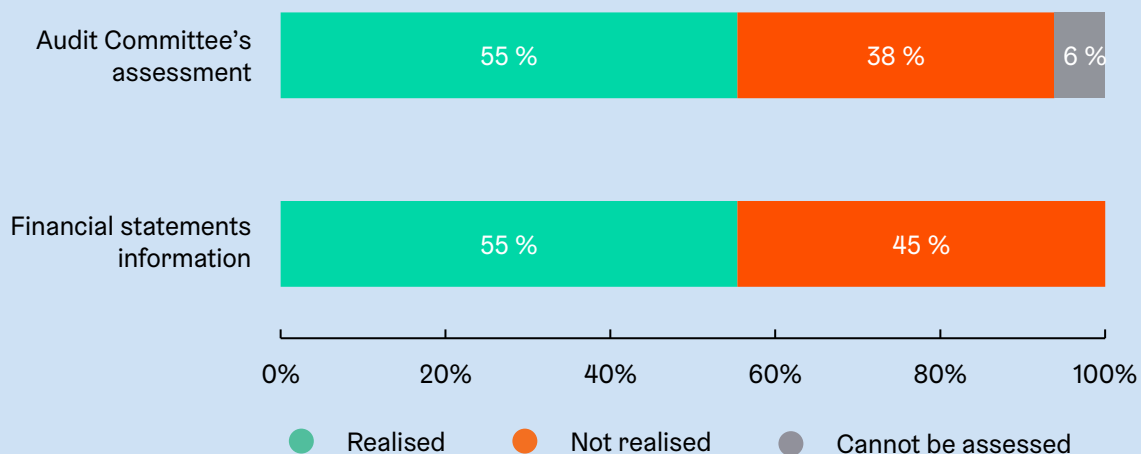


Figure 5. Achievement of binding targets by division in 2021, piece(s)

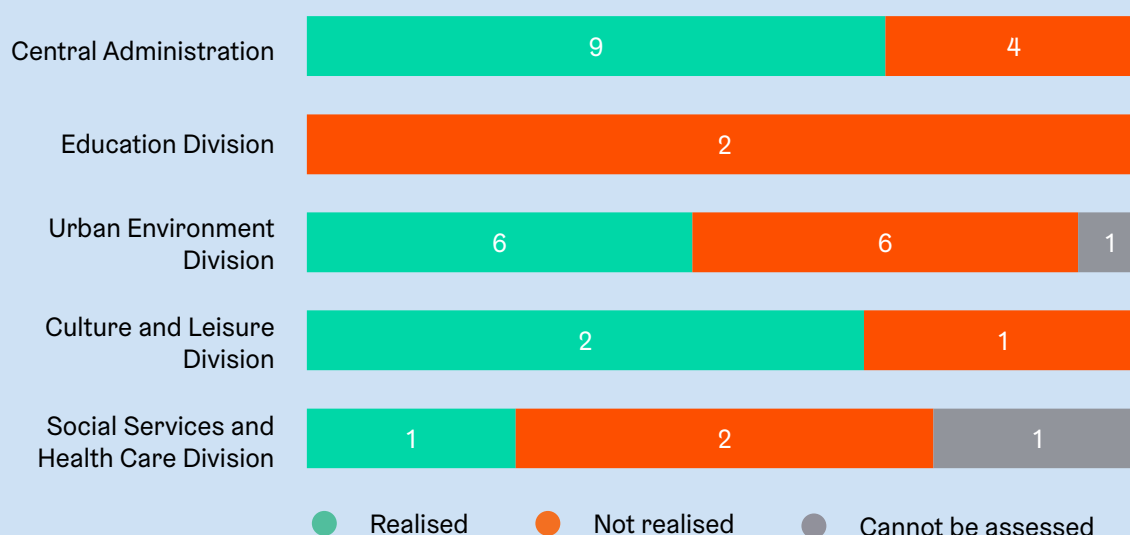
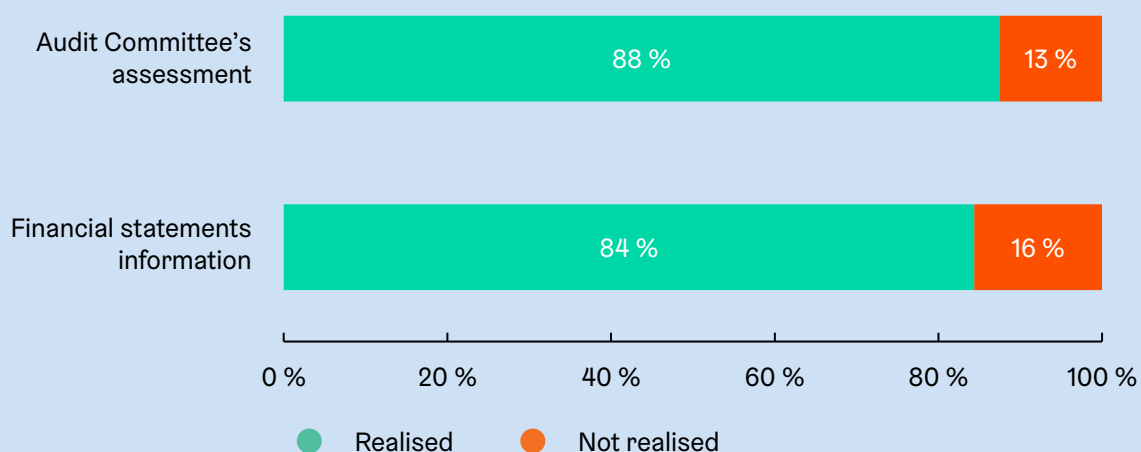


Figure 6. Achievement of subsidiaries' targets in 2021, targets to be reported to the City Council



The readability of the figures has been improved by rounding off the percentages. Which is why the total sum is not always 100.

(Stara) had three targets, and each of them had one indicator, which were all achieved. The financial management service enterprise (Talpa) had two binding operation targets and both of them had one indicator. Of them, the indicator related to customer satisfaction was left unrealised. The occupational health enterprise's only target and indicator was related to the customer experience and it did not improve as intended.

Both of the Education Division's two binding targets were left unachieved. There were ten target indicators and four of them were realised.

Those left unrealised were setting learning targets for basic education, attending the Opintokamu course in general upper secondary education, and participating in study visits. Vocational education could not implement learning in workplaces in accordance with the targets and the rate of negative interruptions increased. Liberal adult education did not achieve the intended number of course participants. The pandemic affected the realisation of the indicators considerably.

One of the Urban Environment Division's four binding targets was achieved. There were ten indicators and three of them were realised. The indicators left unrealised were the ones related to granting building permissions, housing construction, replacing heating systems with heat pump technology, and lowering the E value of reconstruction. The indicators related to customer experience were also left unrealised.

The Urban Environment Division also includes the Rescue Department and the traffic enterprise (HKL). Three of the Rescue Department's six binding targets were achieved and four of the seven indicators were realised. The indicators left unrealised were related to the delay in reaching emergency care and exceeding the performance budget. According to the financial statements, one of the two indicators related to personnel's ability to work was left unrealised because its realisation could not be verified. According to the Audit Committee's assessment, neither of the realisations can be assessed, since the budget did not set a target level for the indicators. In the budget, the indicators were in the form of "Absences due to illness and the VATU methods will be realised". The target levels were only determined in the documentation description of the binding targets. In the year previous, the Audit Committee had remarked on the lack of indicators' target levels, which is why the Rescue Department's 2022 budget has set target levels for all indicators.

One of HKL's three targets was left unachieved. It was the one related to customer satisfaction. On the other hand, the targets related to the financial period's result and the reliability of traffic were achieved.

Two of the Culture and Leisure Division's three binding targets were achieved. By the end of the council term, a service strategy had not yet been drafted for all ser-

vice entities. This target was moved from 2020 to 2021. The target was achieved by the end of 2021, but not at the time set as the target level i.e. by the end of the council term.

The City Council has processed and accepted the targets' deviations in its meetings on 2 March and 16 March 2022.

The introduction of Apotti made monitoring the targets of Social Services and Health Care Division difficult

Social Services and Health Care Division had four targets, one of which was achieved. The targets had 11 indicators, of which six were realised, three were left unrealised and two could not be assessed, according to the Audit Committee. One of the indicators declared as unachieved in the Division's financial statements was the three-part indicator related to the access to non-urgent care at health centres. However, the budget had not set target levels for the indicator's parts and, therefore, the Audit Committee stated that the achievement of the indicator could not be commented on. The target levels were determined in the documentation description the Division delivered for the financial statements and the levels are as follows: 75 per cent of non-urgent care is implemented during first contact, 80 per cent of urgent care is implemented within 10 days and 70 per cent of non-urgent care is implemented within 10 days. In cases of binding targets set by the City Council, the indicators' target levels must be known when the Council decides on the budget. From the budget approved by the Council, one could draw the incorrect conclusion that the target was to always implement non-urgent care within 10 days and urgent care on the same or following day.

The other indicator marked as unrealised in the financial statements was related to improving the customer experience at health centres and in psychiatric and substance abuse services. However, measuring customer feedback was not possible in a comparable way, which is why, according to the Audit Committee's assessment, the realisation of the indicator and the corresponding target cannot be assessed.

In 2021, the monitoring of the indicators and targets for the Social Services and Health Care Division was impacted by the continuing pandemic and the introduction of the customer and patient information system Apotti. Due to the pandemic, some of the operations were closed or operated in a reduced capacity, and personnel had been transferred to epidemicologic duties, COVID-19 units or operations, which is why things such as the indicator related to oral health care were not realised. Apotti was introduced in three stages, and the determination and development work for the terminology, codes and work processes related to it is still underway. The introduction of Apotti affected the monitoring of several indicators.

The account the Social Services and Health Care Division gave to the City Council on 27 January 2022 states: 'Due to the introduction of Apotti, some indicators are not comparable with the information collected from the previous database, due to the change in the determination of recording practices and data collection. The product process of Apotti deviates from both national processes and classification and those used in the division. In Apotti, the product processing and reporting are based on workflow, and the classifications Apotti uses are not mutually exclusive. Therefore, the service information of 2021 cannot be reported in the old manner and the information obtained is not comparable'.

According to the further account given by the division, the introduction of Apotti at least doubled the work related to compiling the end-of-the-year reports, and the work was slowed down even more by the shortage of resources. The introduction of Apotti has weakened the reliability of the monitoring because for now, the reporting remains incomplete. Some pieces of information cannot be obtained, and even the information obtained deviates, sometimes significantly, from the information obtained from the old systems. The deviations and their cause are being investigated, but the work is slow and Apotti's resources for developing the reporting are meagre. The division has a limited opportunity to verify, assess and correct the information.

Furthermore, in the home care assessment the Audit Committee drafted in 2021, attention was paid to how several indicators monitored by the management of the Social Services and Health Care Division completely lacked information from the time after Apotti was introduced. According to the Social Services and Health Care Division, that is partly due to the fact that the attempts to integrate the information produced by Apotti with the management's monitoring have been unsuccessful, since Apotti does not yet produce reports that are similar to those that have been monitored previously. In addition, considerable differences between the reports produced by Apotti and the reports produced by the previous information system have been identified.

In February 2022, the situation was such that the Social Services and Health Care Division has discussed with Apotti Oy the delay in report production and whether all information can ultimately be even reported. Apotti Oy has not yet been able to provide a schedule for repairing the defects. The Social Services and Health Care Division also lacks an understanding of how high the development costs of reporting will be. Part of the work for developing the reporting is included in the guarantee.

The pandemic's impact on the realisation of binding targets

The prolongation of the COVID-19 pandemic has

impacted the achievement of the objectives of the Education Division and the Social Services and Health Care Division in particular. Examples of the targets that were left, partly due to the pandemic, unrealised include vocational education's objective of decreasing the rate of negative discontinuation of studies, the Rescue Department's target for the average time of reaching the first aid services, and the Social Services and Health Care Division's targets for accessing care. In other divisions or enterprises, several targets related to customer satisfaction have not been achieved since facilities could not be kept open and events could not be held and services have not been available.

88 per cent of the subsidiaries' objectives were achieved

In the 2021 budget, 26 subsidiaries were set a total of 32 objectives to be reported on to the City Council. According to the financial statements, 27 objectives were achieved. According to the Audit Committee, there was one more achieved objective, making the total 28 objectives i.e. 88 per cent of all objectives (figure 6). The realisation percentage was considerably better than in the parent city's objectives, which is due to the different objective-indicator structure: subsidiaries were only set objectives while divisions and enterprises had objectives the achievement of which required the realisation of several indicators. The majority of subsidiaries' objectives were related to the implementation of the Carbon-neutral Helsinki 2035 action plan.

According to the financial statements, five subsidiaries had unachieved objectives. Helsinki Marketing Oy Ltd's unachieved objective was related to how, due to the merging of Helsinki Marketing Oy Ltd and Helsinki Business Hub Ltd Oy, the selection, introduction and emission reduction plan of a certified environmental system were postponed until 2022. The unachieved objective of Helsinki Events Foundation was related to the fact that it was supposed to produce a calculator for the carbon footprint of events. The project was postponed until 2022. The objective of Korkeasaari Zoo was not achieved since the carbon-neutrality calculation was not completed. It is estimated to be completed in summer 2022. Mäkelänrinteen Uutikeskus Oy's objective of increasing cooperation with Urhea Akatemia and Urhea-halli Oy was not achieved as some of the physical activities of Urhea Akatemia and general upper secondary school were transferred, as planned, to the facilities of Urhea-halli Oy.

Urheiluhallit Oy's objective of increased cooperation with Urhea Akatemia and Urhea-halli Oy was not achieved, according to the financial statements reporting. Based on the reporting on the financial statements, the reason why the objective was not achieved is unclear. Further information about the realisation was requested for the assessment. Urheiluhallit Oy reported that, during the assessment period, the

cooperation with Urhea Akatemia was close and active. The company has provided Akatemia with sports and meeting premises. According to the company's further account, the objective was achieved, since for Urheiluhallit Oy's other sports halls, the cooperation will focus on providing athletes and coaches and clubs and associations with exercise premises. Urheiluhallit Oy has also provided Urhea-halli Oy with consultation in technical and legal matters. Based on the further information given, the objective is classified as achieved.

The City Council's Group Division discussed the unachieved objectives to be reported to the City Council on 7 March 2022. The City Council produced for the Group Division a table depicting the budget's objective and whether it was achieved in the forms "Completed/Partly completed" and the reasons why each objective was achieved or not achieved. According to Group steering, the "Partly completed" option is incorrect and the table should have had the option "Was not completed". These sections were corrected in the table to be added to the financial statements and the City Board's agenda. The unachieved objectives presented to the Group Division did not include the objective of Helsinki Marketing Oy, because the Group steering unit had originally misclassified the objective as achieved. The achievement was corrected in the City Board's agenda on 14 March 2022 to correspond to the financial statements reporting.

On 14 March 2022, the City Board decided to propose to the City Council that it approve the deviations in the subsidiaries' objectives. The City Council discussed the deviations in the subsidiaries' binding objectives in its meeting on 16 March 2022. The City Council discussed the case as an urgent matter so that the unachieved nature of the objectives could be accepted before the City Board discussed the financial statements.

Conclusions concerning the achievement of objectives

51 per cent of the binding operation objectives and 55 per cent of the indicators of the 2021 budget were achieved. The prolongation of the COVID-19 pandemic has impacted the achievement of the objectives of the Education Division and the Social Services and Health Care Division in particular. In other divisions or enterprises, several objectives related to customer satisfaction have not been achieved.

In regards to four indicators, the Audit Committee's assessment of the achievement of the objectives deviated from the financial statements assessment. In the financial statements, the indicators are presented as unrealised, but according to the Audit Committee's assessment, their achievement could not be assessed. In three of the cases, this was because the indicators had not been determined target levels in the budget but in a separate documentation description of binding targets, which is not a document approved by the Council. The Rescue Department had been given a recommendation concerning the matter in the previous year's assessment report, and the fault was remedied in the 2022 budget.

88 per cent of the objectives set for subsidiaries were achieved. According to the Audit Committee's assessment, only four objectives were left unachieved. There were defects and variation in relation to the manner in which the achievement of the objectives was presented to the Group Division, City Board and City Council.

The Audit Committee states that

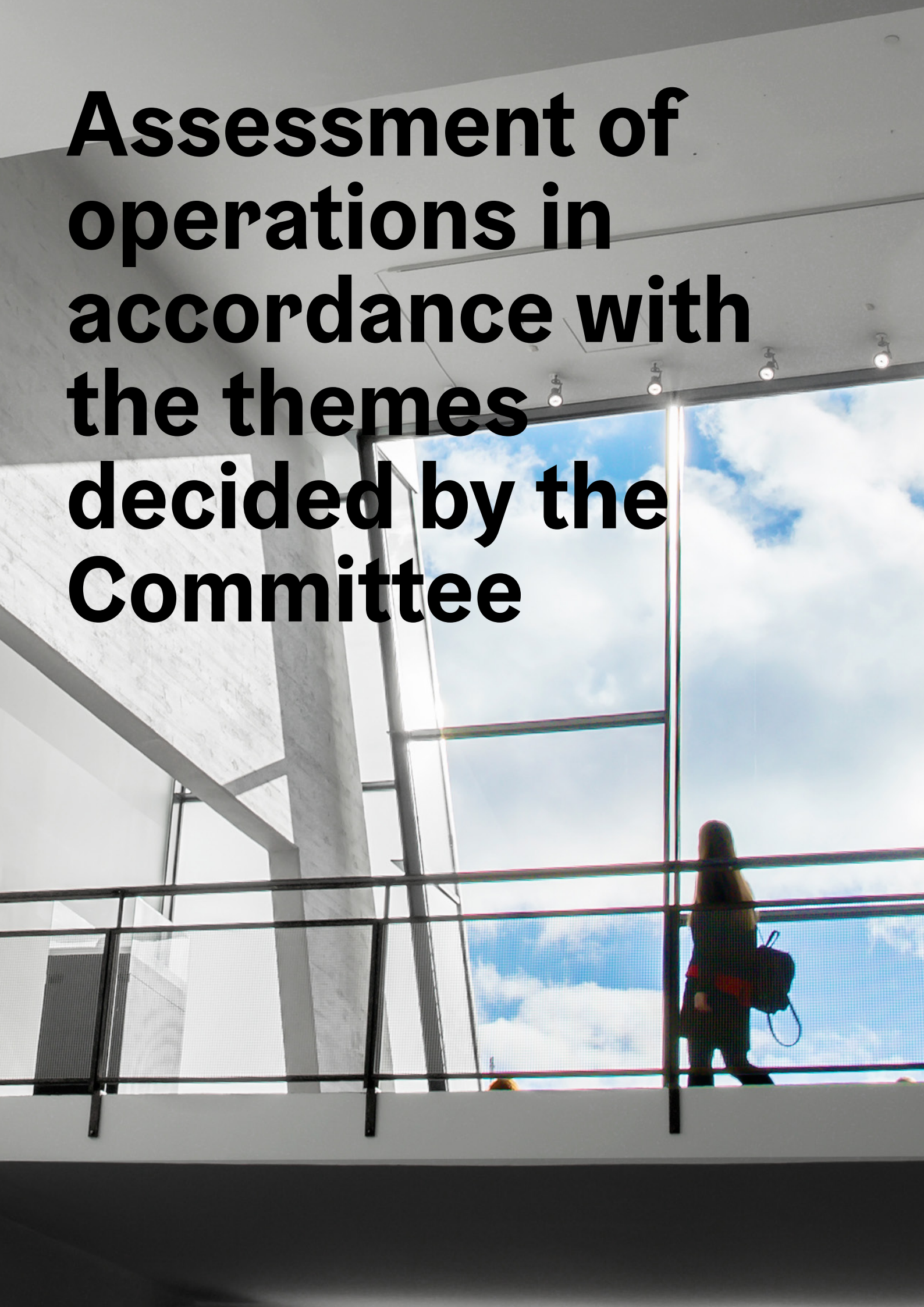
the City Executive Office must

- ▶ ensure that the achievement of subsidiaries' objectives is presented in a consistent and clearly justified manner in the financial statements and to the Group Division, City Board and City Council.

The Social Services and Health Care Division must

- ▶ ensure that the faults in the statistics of the customer and patient information system Apotti are repaired.
- ▶ ensure that the information obtained from the customer and patient information system Apotti is reliable and comparable for the purpose of monitoring the operational targets.
- ▶ set the indicators of binding targets so that their target values are also depicted in the budget.

Assessment of operations in accordance with the themes decided by the Committee



Economy

Realisation of the financial targets of the budget and strategy

The state compensates for the financial impact of the pandemic

The financial deterioration caused by the COVID-19 pandemic seems to only be temporary, because according to the advance information of Statistics Finland (15 March 2022), the volume of gross domestic product rose to 3.5 per cent in 2021, returning to its pre-pandemic level. The rate of private consumption increased to be higher than before the pandemic and the rate of employment quickly recovered to a level higher than those of previous years.

According to the Association of Finnish Municipalities' material 'the 2021 financial statements figures of municipalities and municipal federations', which is based on the information collected by the State Treasury, the total annual margin of municipalities and municipal federations fell by 6.5 per cent from the year previous, being about EUR 4.4 million. Municipalities were paid pandemic subsidies about EUR 2.4 billion, the majority of them comprising state subsidies.

The City of Helsinki received EUR 175 million of state subsidies to cover the costs of the pandemic. The majority of the subsidies were given to the Social Services and Health Care Division. In addition, increasing the corporation taxes' dividends by 10 per cent alleviated the financial losses caused for the municipalities. The increase in the basic services' state subsidies and the increase in the corporation taxes' dividends were about EUR 190 million in Helsinki. However, there are no reliable assessments concerning how much the tax base weakened due to the pandemic, which means that the pandemic's overall impact on tax revenue cannot be assessed. The city's financial statements estimated that once the pandemic compensation from the corporate taxes and state subsidies has been taken into account, the pandemic's financial impact will be balanced out for 2021. On the other hand, the financial statements mention that once the subsidies granted to municipal enterprises and subsidiaries are taken into account, the pandemic's financial impact on the city and City Group's finances is negative.

The increases in expenditure caused by the pandemic totalled EUR 276 million; EUR 257.7 million were direct increases in expenditure and EUR 18.5 million were indirect increases in expenditure. Furthermore, the

city lost about EUR 23 million in operating income. The pandemic also resulted in the city saving about EUR 20 million in expenses. Once the received state subsidy is taken into account, the net impact was about EUR -104 million (table 2).

In the spring of and in late 2020, the city closed many of its services and the closure continued throughout 2021. The pandemic's impact is visible in the service and treatment backlog and loss of learning and well-being, which will all put a strain on the city's service system in the future. The state is not expected to give out any pandemic compensation in 2022.

According to the 2021–2025 city strategy, a total of EUR 65 million will be allocated to the City Board's available means in 2022 and 2023 for the purpose of recovering from the pandemic. According to the 2022 budget, there is EUR 70 million earmarked for the City Board's available means for 2022 for the purpose of recovering from the pandemic, i.e. for the rebuilding needs caused by the pandemic. The majority of the pandemic recovery package will be allocated to remedying the treatment and service backlog in social services and health care in 2022. In addition, resources shall be allocated to remedy the loss of learning and well-being in children and young people and to support the culture and events sector. In the budget, it is apparent that appropriations will be allocated in a front-end-weighted manner to the Social Services and Health Care Division in 2022 before the social welfare and healthcare reform.

The target for increasing expenditure pursuant to the strategy was not achieved

The 2017–2021 city strategy still guided the preparations for the 2021 budget. According to the city strategy, the annual increase of 0.5 per cent in the overall productivity will cover some of the necessary increases in operating costs caused by population increase. The target for the increase in expenditure is calculated so that the city's annual population increase, which is according to the population projection, is taken into account and the total productivity's annual increase of 0.5 per cent is deducted from the basic services' cost level change pursuant to the price index. The calculation of whether the target was achieved uses the previous year's realised population

Table 2. The COVID-19 pandemic's impact on income and expenditure in 2021

	Impact, EUR million
State subsidies for covering the pandemic costs	+175
Increase in expenditure	-276
Saving of expenses	+20
Loss of operating income	-23
In total	-104

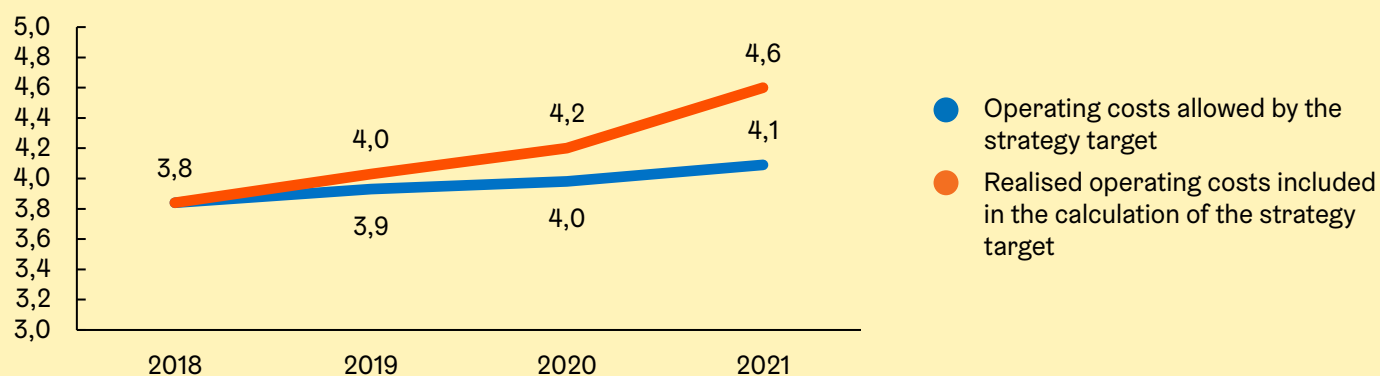
Table 3. Realisation of the expenditure increase target pursuant to the city strategy in 2021, per cent

	Realisation
Population increase (2020 realisation)	+0.5
Change in the price index of basic services	+2.9
Improvement target for profitability: decrease of half a per cent	-0.5
Operating costs' real growth allowed by the city strategy target	+2.9
Realised change in costs	+9.3

Table 4. Municipal enterprises' key figures from the 2021 financial period, EUR thousand

Enterprise	Revenue	Operating surplus	Financial period surplus	Basic capital profit	Investment expenditure
Traffic enterprise (HKL)	220,479	33,418	3,597	8,442	220,067
Service centre enterprise	97,160	307	1,218	80	11
Construction service enterprise (Stara)	228,885	790	-1,161	1,944	1,604
Financial management service enterprise (Talpa)	30,593	437	381	56	180
Occupational health enterprise	18,271	376	335	40	118

Figure 7. Operating costs allowed by the strategy target (excluding enterprises and funds) in comparison to the costs realised in 2018–2021, EUR billion



increase percentage because the creation of costs only begins after the population has increased. In the 2020 budget, the projected population increase for 2021 was 0.9 per cent, but the reality was lower, 0.5 per cent. In the budget, the available projection for the change in the price index of basic services was 2.4 per cent and the realisation was higher, 2.9 per cent. Table 2 shows that, based on the information available at the financial statements stage, the increase in expenditure should have been 2.9 per cent.

The realised increase was, when the increase the pandemic caused in expenditure is taken into account, 9.3 per cent. If EUR 175 million of expenses related to the pandemic is removed from the increase in expenditure, which is a sum equal to the state subsidies, the increase in expenditure is 5.2 per cent. Even when calculated in this manner, the increase in expenditure was almost double the target.

Municipal enterprises and funds are not included in the calculation of the strategy target. For the net-budgeted sections of the budget, the change in operating margin is taken into account.

The expenditure increase target with identical content has been in force since the 2018 budget. The target was only reached in 2018 (figure 7). In 2021, the deviation from the target was the largest in the strategy period, 6.4 percent, which is largely explained by the cost of the pandemic, for which the state granted subsidies. Figure 7 shows that before the pandemic, the expenditure increase target was achieved fairly well, but in 2020–2021, costs had to, understandably, be increased more than was the goal in the strategy drafted in 2017.

The budget's operating expenses totalled almost over EUR 5.2 million, exceeding the budget by EUR 251 million. The increase in the city's external operating expenses (including enterprises) was 7.8 per cent. Operating income was EUR 1.6 billion. The income exceeded the budget by EUR 241 million. The higher-than-expected income is explained by the state aids allocated to the Social Services and Health Care Division to cover the direct costs of the pandemic and border health safety costs.

The realised tax revenue was considerably higher than estimated

The tax revenue was EUR 3.83 billion and almost EUR 200 million higher than budgeted. The budget's estimate of the tax revenue was based on the tax accounts the city received in 2020 and the projection framework for municipalities' tax revenues, which is a projection drafted by the Association of Finnish Municipalities in cooperation with the Ministry of Finance and the Finnish Tax Administration and which concerns the tax revenue development of all Finnish municipalities. The profit estimate was also based on the economic

outlook for 2021 presented by the Ministry of Finance in 2020 and the Ministry of Finance's proposed state budget for 2021. When the budget for 2021 was being drafted, the outlook was more grim than the realised 2021.

When compared to the year previous, tax revenue grew by 7.4 per cent. Municipal tax accounted for EUR 2.8 billion, growing from the year previous by only one per cent. Corporation tax revenue was EUR 727 million, which is 40 per cent more than in the year previous and EUR 129 million better than the budget expected. In both years, the state increased municipalities' share of the corporate taxes revenue by ten per cent. The council tax revenue was EUR 281 million, and it grew by 10 per cent from the year previous.

Overall, the tax revenue and state subsidy revenue were EUR 217 million higher than the budget anticipated, which was mainly due to the better-than-expected development of tax revenue.

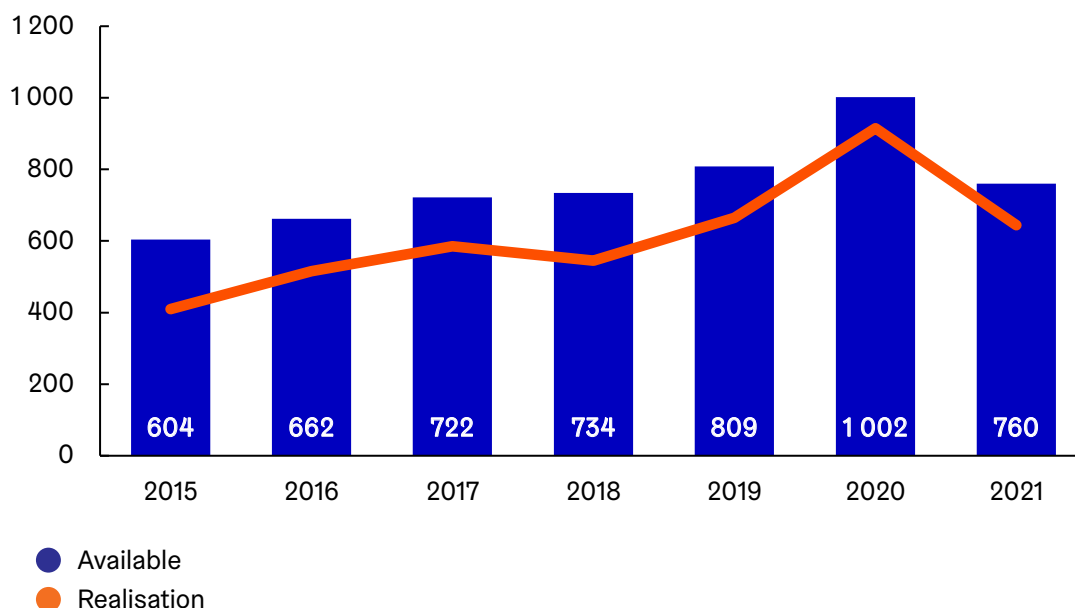
The expenses of the Social Services and Health Care Division were considerably over budget, due to the pandemic

The 2021 budget's operational finance section had a total of 27 binding appropriations or operations margins. 15 per cent i.e. 56 per cent of them were realised, either as budgeted or better than budgeted. 12 binding appropriations sections either exceeded their expenses or did not meet their operating margin. The City Council has granted them the right of exceeding. The majority of the exceeding cases were discussed in the meeting on 2 March 2022. The largest deviation in euros, EUR 223 million, was in the expenditure of the budget section 'social and health care services'. The reason for the exceeding was the costs caused by the pandemic. In percentage terms, the largest deviation was the budget section 'ICT joint services' being 67 per cent (EUR 1.9 million) under its operating margin. During the first operating year of the digital services (digitaalinen perusta) which produced the ICT services, operations were started and organised, which is why there were more expenses than was budgeted.

85 percent of the investment appropriations were used

Figure 8 shows that in 2021, there was a total of EUR 760 million available for investments, including the rights of exceeding granted by the City Council (excluding the municipal enterprises). The realised investment expenditure was EUR 644 million. 85 percent of the available investment appropriations were used. In the assessment period started in 2015, this is the second best realisation rate for investments. The realisation rate for investments was particularly low in 2015; only 68 per cent of the investment appropriations were used. The situation has since improved. Figure 8 shows the appropriations on the 2021 price level.

Figure 8. Realisation of investment appropriations in 2015–2021, excluding enterprises, EUR million (fixed prices)



The investment section had a total of 17 binding appropriation sections. For 10 of them, the budget appropriation was realised as planned or realised under the estimate (59 per cent). There were eight exceeded budget sections. All cases of exceeding were granted the right to exceeding, on the basis of things such as the fast progression of the investments.

Excluding Stara, all municipal enterprises' results showed a surplus

The binding operations targets set for enterprises have been processed as part of the realisation of the binding objectives. They included two objectives related to financial results, both of which were realised. The objective of the financial management service enterprise (Talpa) was to have a financial period result of at least EUR 10,000. The realisation was a favourable result of EUR 381,000. The result was a considerable improvement from last year's great loss.

Talpa's result was particularly impacted by the fact that costs were lower than estimated. The objective of the traffic service enterprise (Talpa) was to have a financial period result of at least zero and the realisation was EUR 3.6 million. The surpluses of HKL, Talpa and the occupational health enterprise grew from 2020. But after the good result in 2020, the result of Stara's financial period decreased to show a deficit. A major reason for this was the decreased sales volume in construction projects.

The budget's profit and loss account set the municipal enterprises a profit demand for the basic capital. Table 4 depicts, in addition to the basic income profit, the revenue, operating surplus and financial period

surplus and the 2021 investment expenditure. The surplus of HKL's financial period is essentially smaller than the operating surplus, because in addition to the basic capital profit, the infrastructure tax return to the city and the interest rate were high.

In September 2021, the City Council approved corporatisation of HKL at the beginning of 2022. The corporatisation means changing HKL in its current enterprise form so that it becomes a limited company, excluding the ownership and provision liabilities which will be transferred to the company later.

The city is preparing to separate the Social Services, Health Care and Rescue Division from the city economy

When elsewhere in the country the health and social services counties begin their operations in early 2023, Helsinki will be the only municipality that has to manage the duties of a health and social services county. As of 1 January 2023, Helsinki will have a Social Services, Health Care and Rescue Division separate from the city economy.

In the reform, the municipal taxes and corporate taxes will be cut from the municipal sector and transferred to create the foundation for the health and social services counties' funding. From the municipalities' perspective, the change means that the accrued tax revenue will be significantly smaller than before. The reform is estimated to cut Helsinki's tax revenue in about half: according to the current information, the municipal tax percentage would be 5.61 in 2023, while in 2022 it is 18. Even though municipalities will be paid, in addition to

the calculated state subsidies, an adjustment subsidy, the change is estimated to weaken the city's ability to invest.

In the report 'Maakunnista hyvinvointialueiksi - Arvio sosiaali- ja terveydenhuollon uudistuksen rahoitusmallista ja palvelutarpeen vakioinnista' drafted by the experts of the City of Helsinki in early 2022, the conclusion was that applying the social services and health care factors of the THL research directly to the distribution of funding is not without its issues and that it is impossible to estimate what kind of variation and uncertainty the factor calculation contains. Either way, the funding the City of Helsinki will receive is estimated to be lower than the true need for funding.

In Helsinki and the health and social services counties, the funding of Social Services, Health Care and Rescue Division will be based on the central government transfers tied to the non-earmarked part of the budget, which are determined in a need-based manner according to the population and some other factors. Funding based on almost solely central government transfers increases the dependency on the state's steering, even though Helsinki's City Council and Social Services, Health Care and Rescue Department Council will still have the power to decide on the allocation of the funding. The adequacy of the state funding and the health and social services counties' and Helsinki's opportunities for applying for and receiving additional funding are still uncertain.





Development of key economy figures

The annual margin and the land sales income were not enough for investments

The annual margin indicates the internal financing which will, after paying the running costs, be available for investments and loan repayments. Especially in Helsinki, where the investment level is high, assessing the funding calculation alongside the result calculation is important, as the funding calculation shows how the investments are financed. The cashflow of operations and investments is, alongside the annual margin, an important key figure that depicts the city's financial situation.

2020 was the peak year of investment expenditure. In 2021, the level was lower, but still higher than before 2020 (figure 9). In 2020 and 2021, the annual margin and the land sales income were not enough for investments, unlike in the years previous. The land sales income and the sales income of buildings and shareholding-based premises were realised in accordance with the budget, but lower than in the years previous.

Table 5 shows that the annual margin of the parent city has in the last few years been over double in relation to the depreciation level, but it weakened a little in 2021. The internal financing rate of investments has remained reasonably good and it improved from the previous year. In the Group, the corresponding key figures were lower than those of the parent city, and grew

weaker than in the previous year, with the exception of the internal financing rate of investments.

The accumulation of the operations and investments cashflow from the past five years shows how much of the cashflow is left for net lending, loan repayments and enhancing the funds. When the figure is negative, it is necessary to cover the expenditure either with the available cash funds or by taking out an additional loan. In 2021, the operations and investments cashflow was negative EUR 90 million, but the five-year accumulation was positive EUR 264 million (table 5). On Group level, the five-year accumulation of the cashflow was negative EUR 789 million.

Despite the slight decrease, the loan servicing margin remains high, and the same is true for the key figure depicting the adequacy of the funds. On Group level, these figures are also at a fairly good level.

The loan portfolio has decreased during the strategy period

According to the 2017–2021 city strategy, the overall investments were supposed to be planned on a level that can be financed with internal financing during the strategy period so that the portfolio per resident does not grow. Figure 10 shows that the loan portfolio calculated per resident has decreased, meaning that the strategy's objective concerning the adequacy of inter-

Figure 9. The development of the annual margin, sales income of real properties, and investments in 2017–2021, including enterprises, EUR million (fixed prices)

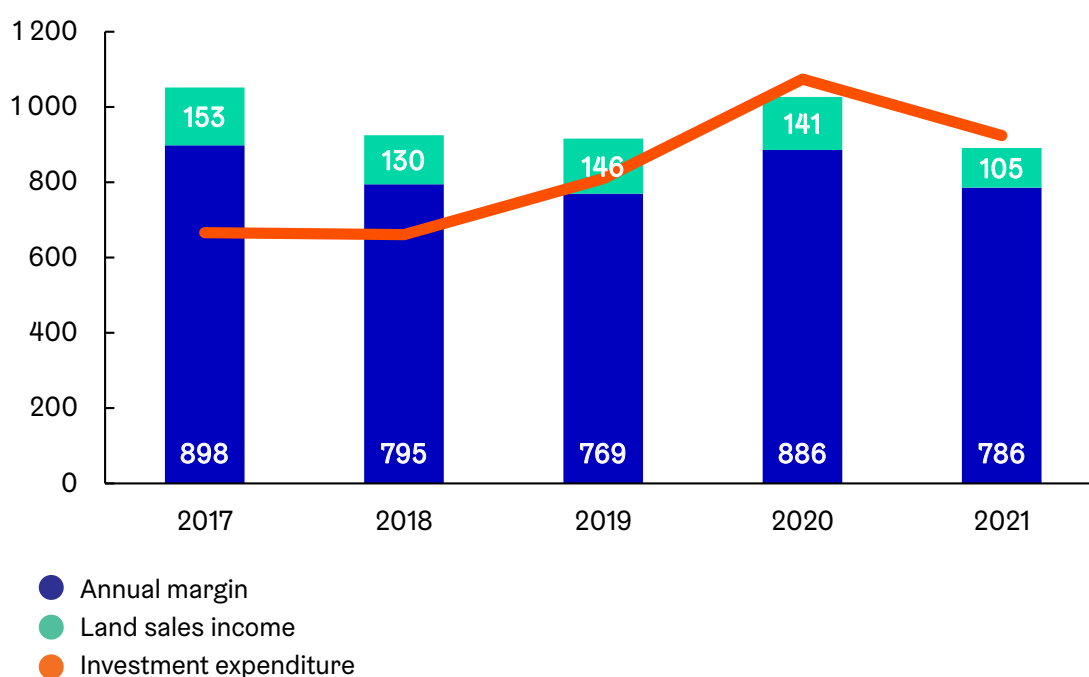
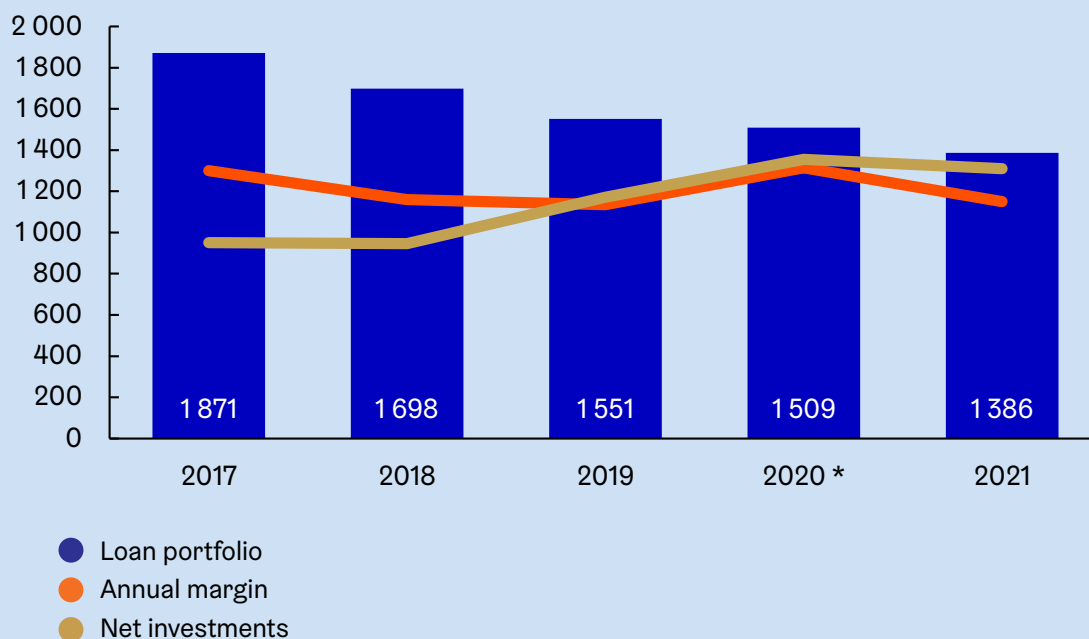


Figure 10. Development of Helsinki's loan portfolio, annual margin, and net investments in 2017–2021, EUR per resident (current prices)



* the 2020 figures without the one-off capitalisation of the Urban Environment House, which was visible in the investments as an item of EUR 130 million

Figure 11. Development of the equity ratio and relative indebtedness in 2017–2021, per cent

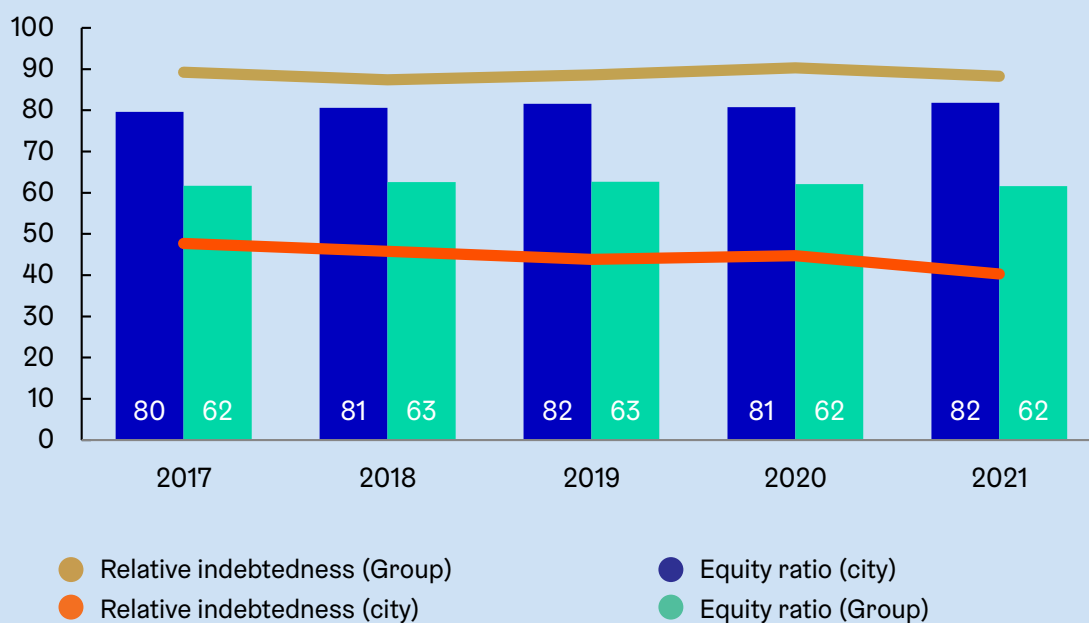


Table 5. Adequacy of annual margin and some key figures from 2017–2021

	2017	2018	2019	2020	2021
Annual margin, per cent of depreciations (parent)	236	217	203	230	185
Annual margin, per cent of depreciations (Group)	197	175	167	170	142
Internal financing rate of investments (parent)	137	123	97	85	88
Internal financing rate of investments (Group)	103	80	63	64	67
The accumulation of the operations and investments cashflow from the past five years, EUR million (parent)	184	790	355	513	264
The accumulation of the operations and investments cashflow from the past five years, EUR million (Group)	-112	98	-283	-563	-789
Loan servicing margin (parent)	4.7	6.3	7.4	9.1	8.2
Loan servicing margin (Group)	3.5	3.3	3.1	4.8	3.9
Adequacy of funds, days (parent)	99	91	77	85	70
Adequacy of funds, days (Group)	76	69	62	66	60

Table 6. Loan portfolio and rental liabilities in 2017–2021

	2017	2018	2019	2020	2021
Loan portfolio on 31 December, EUR million (parent)	1,206	1,100	1,014	992	913
Loan portfolio on 31 December, EUR million (Group)	4,985	4,984	5,171	5,552	5,891
Rental liabilities, EUR million (parent)	309	294	236	491	608
Rental liabilities, EUR million (Group)	584	679	492	880	982
Loans and rental liabilities EUR/resident (parent)*	1,871	2,151	1,912	2,258	2,309
Loans and rental liabilities EUR/resident (Group)*	7,733	8,739	8,661	9,792	10,432

* The 2017 key figures were calculated on the basis of the information in the 2017 financial statements. The key figures of the other years are indicated in the relevant financial statements.

nal financing has been achieved fairly well, despite the high investment level.

Table 6 shows that since 2017, the parent city's loan portfolio has decreased every year. On the other hand, rental liabilities have grown. In 2021, the growing rental liabilities can be explained with the rental projects completed in 2021, such as the Suuntimonpuisto multi-purpose building and the additional premises of Ressu comprehensive school and general upper secondary school. When we assess the combined loans and rental liabilities per resident, we can see that the trend is growing.

The Group's loan portfolio is high and it has grown throughout the strategy period. The Group's figure is affected by the fact that Helsingin kaupungin asunot Oy has a lot of borrowed capital. However, the company's loan servicing expenses will in practice be paid with rental income from the residents of rental buildings.

The parent city's relative indebtedness has decreased since 2017 (figure 11). The Group's relative indebtedness is high, even though there was a slight decrease in 2021. The parent city's and Group's equity ratios have remained almost on the same level.

Conclusions

The increase in operating costs exceeded the limits determined by the City Strategy, which is, given the pandemic, understandable. However, the economy of the city still has a sound foundation.

The city has succeeded every year in reducing the amount of long-term debt in the parent city, even

though the city's investment costs have been high. In other words, during the strategy period, the investments were implemented according to the objective with internal financing so that the loan portfolio per resident has not grown.

Internal financing remained high for the second consecutive year, partly thanks to the one-off COVID-19 compensations paid by the state. The financial losses caused by the pandemic are remedied by the compensations paid in 2020 and 2021 which will likely not be paid in 2022. However, the city has started its own pandemic recovery package that includes appropriations for 2022 and 2023.

Both the pandemic and the social welfare and health-care reform have had a significant impact on the economy. The treatment and service backlog created by the pandemic and the costs caused by the backlog are difficult to estimate. The social welfare and healthcare reform is estimated to slow the growth of the city's tax revenue down and to weaken the capacity for investments. Separating the social, health care and rescue services and making them operations only funded with state subsidies and governed by the state is a structural change the difficulties of which are difficult to predict.

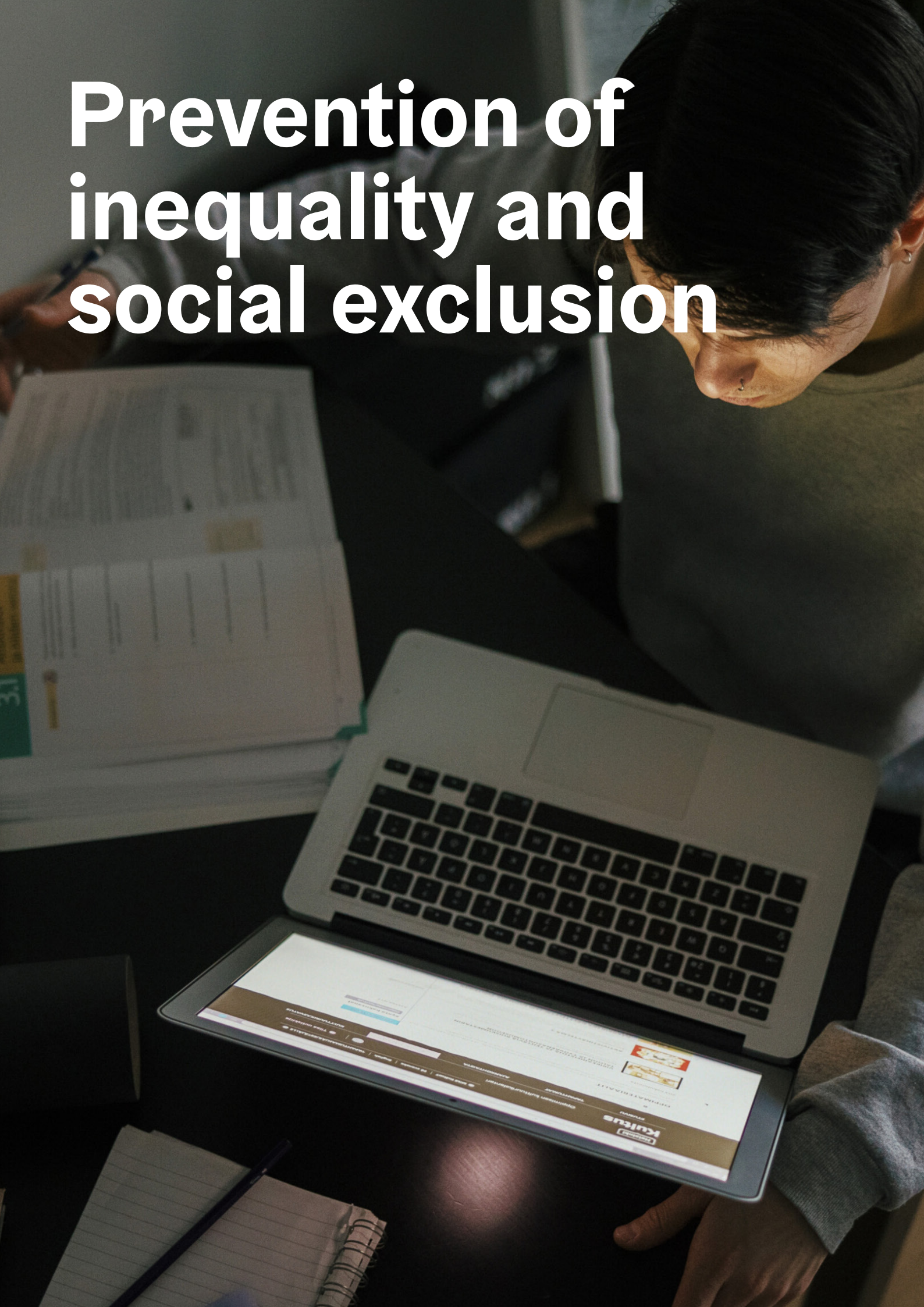
The Audit Committee states that

the City Board must

- ▶ monitor the use and impact of the appropriations allocated to recovering from the pandemic.



Prevention of inequality and social exclusion



Remedying the loss of learning caused by distance education in secondary schools



Have the secondary schools in the city implemented enough actions to remedy the loss of learning caused by distance education?



Yes, but the loss of learning and the impact of the actions may become visible after some delay.

The main focus of the assessment:

Has the Education Division taken adequate measures to support young people in order to remedy the loss of learning that distance education has caused in secondary schools?

Related questions:

1. Has the amount of available remedial teaching and part-time special teaching been increased and have these teaching modes been enhanced?
2. Has the amount of teaching Finnish/Swedish as a second language been increased?
3. Has student counselling been increased and enhanced?
4. Have measures aiming to reduce absences been taken?

According to the 2021 budget, schools must ensure that no loss of learning is created so that social disparity can be prevented. According to the Education Division's definition, loss of learning refers to the degree to which learners fall behind the learning targets set for them and which things, targets or areas included in the curriculum are in danger of being left unrealised due to the absences or distance education caused by the pandemic. According to the city's budget, young people's absences have to be monitored systematically and support measures should target the families whose children have long-term absences. In order to remedy the loss of learning, remedial teaching, part-time special teaching, teaching of Finnish as a second language (S2) and student counselling will be increased and enhanced.

The material used in the assessment included interviews of the Education Division's student welfare, pedagogy and development experts, written enquiries, and information obtained during assessment visits to the Education Division. The assessment also utilised the Division's statistics and indicator data concerning things such as absences and the amount of remedial teaching. The assessment also used the Education Division's and national operators' surveys of teaching personnel, students and parents.

The loss of learning and need for support have been assessed through surveys

According to the experts interviewed in the assessment, it is difficult to say which part of the loss of learning is due to the pandemic and which preceded it, because there is no systematic monitoring data concerning loss of learning available from the years before the pandemic. School personnel do not have a uniform understanding of what learning disabilities are. It can also be difficult to recognise loss of learning before it is too late, which is not only related to the pandemic.

The lack of interaction and socioemotional encounters weaken learning and the students' well-being. This so-called loss of well-being has been evident since autumn 2021, according to experts. This is why remedying the loss of learning requires, according to the experts interviewed in the assessment, other measures in addition to the remedial teaching.

The loss of learning and the need for support and the adequacy of the support have been investigated by having comprehensive school pupils, teachers, parents, principals and personnel respond to several surveys. The firsts of these surveys were carried out in May 2020, after the first period of distance education caused by the pandemic. The Education Division has carried out designated surveys of students in springs 2020 and 2021. The Division has also utilised the surveys the universities of Tampere and Helsinki drafted in spring and autumn 2020. The loss of learning and well-being was also assessed in the School Health Survey of the National Institute for Welfare and Health (THL) in spring 2021. However, according to the observations made during the assessment, most of the surveys mentioned above cannot be used to draw reliable

Table 7. Difficulties with school and studying, Helsinki pupils in 8th and 9th grades
(Source: the School Health Survey of the National Institute for Welfare and Health [THL]).

Difficulties with school and studying, per cent	2017	2019	2021
Difficulties with preparing for exams	33	32	36
Difficulties with oral presentations	32	32	37
Difficulties with being active in class	19	22	27
Difficulties with devices used in learning	10	11	8
Difficulties with learning skills	36	37	40

conclusions, as the response rates have been low. The exceptions to this were the Education Division's online survey for comprehensive school principals in August 2020 and the School Health Survey of the National Institute for Welfare and Health (THL).

The principals who responded to the August 2020 survey of the Education Division estimated that in secondary schools, loss of learning has increased for about 25 per cent of the students. According to the THL School Health Survey, in Helsinki, the eight- and ninth-graders' difficulties with things such as preparing for exams, oral presentations, being active in class, and learning competences have increased since 2019 (table 7), but difficulties with the devices used in learning have decreased. The respondents of the THL survey also include pupils from schools other than the schools of the City of Helsinki's Education Division.

According to the experts interviewed in the assessment, the effectiveness of the measures taken to remedy the loss of learning the pandemic caused for comprehensive schools cannot yet be assessed. The city's comprehensive schools introduced in autumn 2021 new surveys with which learning and well-being can be monitored. The Division has also begun the annual monitoring of the learning of maths and native language. In future, the development of the learning results of Helsinki's ninth-graders can be compared on the basis of the learning result assessments of the Finnish Education Evaluation Centre (Karvi).

Aid has been granted for remedying the loss of learning.

The Education Division has received additional resources from several different sources to rem-

edy the loss of learning. These include the state's special aid to remedy the pandemic-induced emergency conditions' impact on early childhood education and preschool and basic education (EUR 8.4 million for the school year 2020–2021 and EUR 4.1 million for 2021–2022) and the right to exceed the appropriations, which the City Council granted for 2021 and of which EUR 11 million was allocated for comprehensive schools. The resources for remedying the loss of learning have been used, for example, to hire more school personnel, reduced group sizes, organise team teaching, increase the number of multilingual instructors and increase multi-disciplinary special teaching. Schools have reviewed the support needs and measures to ensure they are appropriate. In practice, principals have decided the best ways of implementing the support in each school.

Enhanced support and part-time special teaching have been increased

Students who need regular support or different forms of support at the same time for their school lives and learning are provided with enhanced support based on a pedagogical evaluation. Part-time special teaching is a form of support that is available to all students who have difficulties with their school lives or learning. Neither of these forms of support require an administrative ruling. Part-time special teaching is provided by a multi-disciplinary special teacher. According to the material concerning all the city's comprehensive schools and grades, the number of pupils receiving enhanced support and part-time special teaching has increased in the period between the 2020 autumn term and the 2021 autumn term (figure 12). Because there is no reference material from the time before the pandemic, it is impossible to assess how the number of

pupils receiving support has developed in comparison to the corresponding number from the time before the pandemic.

Remedial teaching can be offered to a pupil who has temporarily fallen behind in their studies or otherwise requires short-term support. Remedial teaching is provided by the pupil's own teachers. The Education Division has made a concentrated effort to monitor the number of pupils receiving remedial teaching since the autumn term of 2020. However, the compiling of statistics has faced some issues, due to which the information about the implementation of remedial teaching is not reliable or comparable for the duration of the entire monitoring period. The Division has contemplated how schools should be instructed and how the amount of support should be measured so that comparable data can be produced. Schools were given new instructions about remedial teaching recordings in autumn 2021.

S2 teaching has been increased

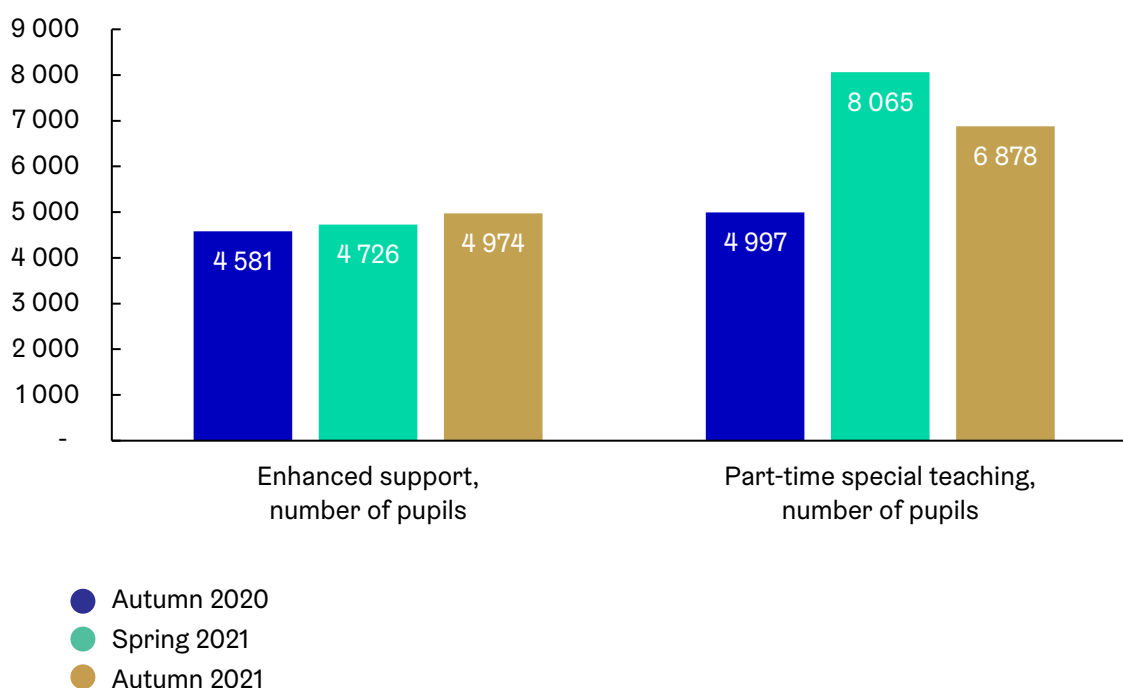
According to the Education Division's experts, the state's pandemic aid has been used to increase S2 teaching based on the need for it. Some schools have hired more teachers, but as a rule, the increase of S2 lessons has been possible with the existing personnel. The Division has no comprehensive data about the development of the number of S2 lessons in secondary schools, which means that the assessment could not verify the increase of teaching. The Education Division

has also provided different support measures to pupils belonging to a language minority and their families. In 2021, educational equality money was allocated to schools where at least 30 per cent of the pupils were S2 pupils. Schools have received additional resources for hiring native language teachers or increasing the number of lessons. In addition to their appointed units, multilingual instructors also acted as a consulting support in the entire city area, due to the emergency conditions caused by the pandemic. It has been their duty to provide information, survey the families' situations, help parents/guardians to assist the pupils in distance education, and support pupils' learning by, for example, clarifying exercises during distance education and investigating the background reasons for absences.

Resources of student counselling have been increased

In student counselling, the distance education has affected the most the pupils who applied in the spring 2021 joint application process. In autumn 2021, the situation was better, because the students had attended contact teaching and the counselling for pupils in 8th grade could be started normally in spring 2021. During distance education, the student counsellors have had difficulties when contacting some pupils, which has made personal counselling difficult. Visiting upper secondary educational institutes and fields of education was impossible in school years 2020–2021 and 2021–2022, which is why pupils had to make their decisions concerning the joint application process on the basis

Figure 12. Number of pupils in Helsinki comprehensive schools who receive enhanced support or part-time special teaching, autumn term 2020 and spring and autumn term 2021



of written information. This may become apparent later on when students drop out of further education or want to change their specialisation.

Periods reserved for introduction to working life, or TET, were cancelled completely during the worst period of the pandemic in 2020. The TET periods that could be completed remotely were recommended, but the required practical organisation has been difficult. In 2021, there was a shortage of TET positions as the employees are still reluctant to accept any trainees. According to a pedagogical expert, the TET periods are often pupils' first experience of working life, which makes them important. The lack of TET periods has, therefore, caused some loss of learning.

Some schools allocated the state's pandemic aid to student counselling in the 2020–2021 school year. The city also hired in autumn 2021 new student counsellors for the additional duties of the extension of compulsory education. The Division's goal for the future is that no school has over 220 pupils per student counsellor. However, this objective is likely related to the extensions of compulsory education and not the loss of learning caused by distance education.

Tools of pedagogic information-based management can be used to monitor absences

The number of absent pupils and their share of all pupils is one of the monitoring indicators indicated by the Education Division for the purpose of obtaining information about the consequences of the pandemic. Based on the monitoring data, it cannot be assessed whether the absences of comprehensive school pupils increased after distance education in comparison to the time before the pandemic, because previously, different indicators were used to monitor the absences. After distance education ended on 4 May 2021, there was no great peak immediately visible in the total number of absent pupils. In the assessment, this was interpreted as a sign that no large numbers of pupils have dropped out of school as a consequence of the pandemic.

There are challenges related to monitoring the absences and compiling statistics about them. Parents and guardians can mark their children's unauthorised absences as authorised. This makes addressing the absences difficult. When it comes to monitoring absences, the student management online service Wilma is not the best possible tool for information-based management. The entries cannot be used to deduce whether a pupil has been absent for an entire day or just some part of it.

In basic education, the Education Division gradually introduced a toolset for pedagogic information-based management in the 2020–2021 school year. The tools

include reporting views in which information and numbers are presented in a simplified format. With the tools, the Education Division management, principals, and people such as district managers can monitor, in real time, things such as absences and how they are addressed. The Division has determined a process for addressing absences, and in spring 2021 it published a handbook for addressing absences. The addressing process for absences has been accelerated during distance education.

In Helsinki, student welfare cannot monitor absences because student welfare employees are not authorised to access pupils' absence data. Unlike other municipalities, Helsinki has observed a rigid interpretation of the Data Protection Act in this matter. In Helsinki, a permission from the pupil or their parent/guardian is required before a student welfare representative can access the pupil's information. Therefore, the monitoring of absences is largely the responsibility of teachers, which can cause delays that are harmful for the pupil.

The number of people contacting the student welfare services has increased during the pandemic, but according to the Division's head of student well-being, whether this is due to the pandemic is not certain. Since the increased individualised work has taken up more working time, less time could be dedicated to communal work, teachers' pedagogical support, and increasing the awareness of the student welfare services. Student welfare was granted additional resources for the last months of 2021, but in practice it was difficult to recruit personnel for a few months since there is a national shortage of psychologists.

The pandemic's impact on the remedying of the loss of learning caused by distance education

The assessment examined the pandemic's impact on secondary school pupils' loss of learning. According to observations, there is no accurate data available because the monitoring data is lacking and loss of learning can also be the consequence of reasons other than the pandemic.

Conclusions

According to the assessment observations, the Division has implemented several actions to remedy the loss of learning, but the adequacy of the actions could not be assessed in every respect. However, since the time period is so short, there is no reliable, comparable or concrete data available concerning the loss of learning and the effects of the measures. In the future, the Division will strive to monitor the effectiveness of the measures taken to remedy the loss of learning on the basis of things such as the national learning results.

The assessment used three indicators to examine the development of remedial and special teaching. The indicators were the numbers of pupils receiving enhanced support, part-time special teaching and remedial teaching. The Division has increased remedial and special teaching in comprehensive schools, when the indicator examined is the enhance support or part-time special teaching. Development could not be assessed in relation to the remedial teaching indicators, because the monitoring material is not reliable and does not depict the real situation of remedial teaching. Only after more time has passed, the effects of the support can be assessed. The resources of student counselling have been increased, but this is likely related to the extension of compulsory education and not the remedying of the loss of learning caused by distance education.

According to the Division, the S2 teaching has been increased in accordance with the need for it. No monitoring information about the number of lessons in S2 teaching was available for the assessment and the above claim could not be verified. During the pandemic, the Division has offered support measures to pupils speaking foreign languages and the pupils' families. The right to exceed the 2021 budget was used to hire more multilingual instructors who have been active agents in the cooperation between schools and families and they have supported pupils' learning.

The Division has taken measures to reduce the number of absences. As a rule, these are not a consequence of the pandemic but the result of development work started before the pandemic. One of the central measures was the introduction of information-based management tools in basic education in the 2020–2021 school year. However, the issue of student welfare being unable to monitor the absences still persists because the city observes a rigid interpretation of the Data Protection Act. This can cause delay for addressing the absences. The monitoring material collected by the Division cannot be used to reliably estimate the

pandemic's impact on absences. The increase in the absences caused by distance education is not significant enough to be visible in the material.

According to the assessment observations, the loss of learning possibly caused by distance education cannot really be detected in the monitoring data concerning all pupils, such as absences or grades. Information about the loss of learning has mainly come from surveys aimed at principals, teachers and pupils. However, only a small number of pupils have responded to the surveys. Therefore, the surveys cannot be used to draw reliable conclusions about how distance education has been for the pupils, which subjects suffer from a concrete loss of learning or how effective the support measures taken have been.

Based on the school health survey implemented by THL, we can say that problems with school and studies have increased in 2021 in comparison to previous years. The assessment interviews emphasised, alongside with the loss of learning, a loss of well-being whose impact on learning might only become apparent once more time has passed.

The Audit Committee states that

the Education Division must

- ▶ continue and develop further the monitoring in order to identify loss of learning.
- ▶ on the basis of the monitoring, allocate the support measures remedying the loss of learning in accordance with the pupils' needs.
- ▶ investigate whether the Data Protection Act enables student welfare employees' access to pupils' absence records.

Adequacy of student counselling in vocational education



Have the Education Division's actions to improve student counselling and rate of studies completion in vocational education been adequate?



Many actions have been implemented, but the personnel is of the opinion that there is still too little counselling available.

The main focus of the assessment:

Have the Education Division's actions to improve student counselling and rate of studies completion in vocational education been adequate?

Related questions:

1. Are students provided with enough timely counselling during their studies?
2. Have enough measures been taken during the strategy period to improve the rate of studies completion?
3. Have enough measures been taken during the strategy period to decrease the number of discontinued studies?
4. Has the counselling taking place in workplaces been developed sufficiently?

The objectives of the 2017–2021 city strategy include the prevention of social exclusion, realisation of the training guarantee, diverse learning environments, lifelong learning, customer-oriented production of high-quality services, and improvement of results. The city strategy also included the objective of significantly improving the completion rate of upper secondary education. The 2021 budget had the binding objective of making it possible for every student to have individual learning methods and tools appropriate for them. In vocational education, the indicator for the objective was that the rate of negative cases of discontinued studies remains at the target level of 7.4 per cent.

The assessment material comprised interviews, a per-

sonnel survey, written information requests, feedback survey of students in vocational education, and the statistics of the Education Statistics Finland's statistics service. In three interviews, principals, a head of education, a lecturer and a vocational teacher provided relevant information. Information was also obtained on the Audit Committee's 2nd commission's assessment visit to the Education Division. The survey was of the entire teaching and counselling personnel of the Helsinki Vocational College and Adult Institute. The survey was sent, via distribution lists, to about 1,000–1,500 people. 201 people responded, making the response rate about 13–20. 78 per cent of the respondents were teachers and 9 per cent were instructors or guidance counsellors. The rest of the respondents represented other occupational groups.

The scope of student counselling expanded, but there is not enough counselling available

The legislation concerning vocational education changed at the beginning of 2018. This also changed student counselling. The Helsinki Vocational College and Adult Institute implemented an organisation change which started on 1 August 2018. The Helsinki Vocational College and Adult Institute observes the principle of 'the entire educational institution counsels'. According to the principle, students are entitled to get counselling from all the institution's teaching and counselling personnel and private counselling during the drafting and updating of their personal competence development plan (PCDP). According to the survey (implemented for the purpose of the assessment) of the personnel, student counselling, workplace guidance and guidance related to well-being are not adequately available to students. According to the survey, there is not enough students' peer support available. Personnel wished for adequate resources to support grouping and peer support, as peer support is seen as a positive influence on studies.

The objectives of counselling are relatively clear, but there is room for improvement in how the feedback is utilised

Based on the survey carried out for the purpose of the assessment, the principle of 'the entire educational institution counsels' is the correct way of implement-

Table 8. The Helsinki Vocational College and Adult Institute personnel's responses to statements on the scale of 1=strongly disagree, 5=strongly agree (N=199–200)

Statement	Average
The principle of 'the entire educational institution counsels' is the correct way of implementing student counselling	3.5
The objectives of the counselling are clear	3.2
The cooperation in the counselling process is adequate	2.8
The instructions concerning counselling are clear	2.8
The information related to counselling is adequate	2.7
The overall solution of counselling and its principles are adequately defined	2.7
Counselling management is effective	2.6
Counselling development is systematic	2.6
Organisation of counselling is effective	2.6
Monitoring (e.g. the educational institution's self-monitoring) of counselling's successfulness is adequate	2.5
The feedback on counselling is utilised adequately in the development of counselling	2.4

ing student counselling, even though the respondents have noticed that having too many counsellors makes the activity fragmented and inefficient. According to the survey, the respondents felt that the objectives of counselling were relatively clear. The personnel who responded to the survey felt that there is room for improvement in the development of counselling (table 8). The free-form answers revealed that the instructions, roles and duties were unclear to some extent. The respondents were of the opinion that the counselling is not of uniform quality. They felt that the quality of workplace instructors varies.

The counselling can improve the rate at which studies are completed

According to the survey carried out in the assessment, counselling can be used to enhance the completion of studies. The Helsinki Vocational College and Adult Institute implemented enough actions to improve the rate at which studies are completed. The educational institution strived to affect the rate at which studies are completed through the drafting and updating of the personal competence development plans (PCDP). The PCDP is drafted in cooperation with the student, designated teacher and, if necessary, a workplace instructor. When the process concerns an underage person, their parent or guardian is also present. In the PCDP, the student's personal study path, counselling and support measures, and time of graduation are agreed. The PCDP is an agreement the different parties com-

mit to. Commitment to studies supports the achievement of the targets of the PCDP and the completion of studies. According to the results of the assessment's survey, there is not always enough time to draft the PCDP and parents are not always involved even when they should be. Parents/guardians might not react to the educational institution's attempts at contact, which is why they might not participate in the drafting of the PCDP.

In the Helsinki Vocational College and Adult Institute, student counselling and completion of studies were developed in JohtoBooster and PedaBooster, in addition to other development. JohtoBooster coordinates pedagogic and preparatory management. The Helsinki Vocational College and Adult Institute coordinated the national 'Johda hyvin' network project which resulted in an understanding of the comprehensive significance of student counselling. The PedaBooster training sessions were intended for the entire personnel. The sessions focused on developing the educational institution's working culture towards the objectives of the vocational education reform. Digital learning environments were also developed in order to implement personal study paths. The 'Tuen portaat' counselling model was introduced in the training. The purpose of the counselling model is to have all locations act in a consistent manner in regards to student counselling in cases where a person's studies are not progressing as they should be.

The on-campus learning communities of the Helsinki Vocational College and Adult Institute are entities formed by 150–200 students. The counselling of the learning communities is coordinated by a pedagogic team of 6–8 teachers. The team members are a vocational teacher, a teacher of joint degree sections, an S2 teacher, a special teacher, a student counsellor and other teaching support persons. The learning communities are managed with a coach-like approach towards a communal mode of action and self-direction. The aim is to engage the students with the pedagogical solutions created by the teacher teams and to improve the rate at which studies are completed.

The 2017–2021 city strategy had the objective of significantly improving the rate of studies completion in upper secondary education. According to the Helsinki Vocational College and Adult Institute, after the vocational education reform (the legislation amendment of 2018), monitoring the rate of studies completion has not been meaningful. The reform emphasised personal competence targets while completing one's degree includes completing parts of the degree, which is something the rate of studies completion does not take into account. Previously, the rate of studies completion measured the number of students who completed their degree within a particular time frame. Now, the time spent on achieving the personal objectives, i.e. the completion of studies, is student-specific in accordance with the PCDP. The Helsinki Vocational College and Adult Institute monitors the achievement of the personal objective of each student recorded in the student's PCDP. The Helsinki Vocational College and Adult Institute also monitors national indicators which can be used to see how students graduate, become part of working life and further studies.

Education Statistics Finland's statistics service Vipunen was used in the assessment to investigate the rate of studies completion in vocational education students who started their studies in 2018–2021. The time period was every six months for three and half years. Vipunen does not take into account those who only complete parts of degrees. Of the students who started their studies in 2018, 37 per cent completed their studies in two and a half years, while the corresponding number for those who started in 2019 was 48 per cent. The rate of completion improved during the time period mentioned above. Of the students who started their studies in 2018, 57 per cent completed their studies in three and a half years. For students who started their studies in 2019, there was not corresponding data available.

Despite the large-scale measures, the target level for discontinued studies was not achieved

Student counselling and special support enhance the development of the skills students need in their studies and prevent the discontinuation of studies. In the

Helsinki Vocational College and Adult Institute, student counselling and special support are managed independently in the study-level forums of student counselling and special support. The team-like operations and organisation model supports student counselling, because in the model, the good practices of special support and student counselling are easier to distribute between different units. Students requiring special support can be provided with special teaching and learning arrangements. The provision of the support takes into account the multi-professional and rehabilitative approach. The need for special support can be related to a learning disability, disability, illness or some other reason. The objective of special support is to increase non-discrimination in studies and equality for all students and to ensure that the professional competence pursuant to the degree requirements is achieved.

In the Helsinki Vocational College and Adult Institute, counselling-related special issues are discussed in location-specific multi-professional well-being groups. A well-being group is led by a head of education, and the other members of the group include a student counsellor, special teacher, psychologist, social worker, nurse, and representatives of students and parents. The group can also include a teacher in charge of student activities, for example. A well-being group can ask to hear different experts. The duties of a well-being group, which meets once a month, include planning, developing, implementing and assessing the location's student welfare. Student welfare participates in the monitoring of studies progress in accordance with the 'Tuen portaat' counselling model.

Early intervention and support are developed in the multi-professional CheckPoint meetings. The meetings are attended by a designated teacher, special teacher, student counsellor, work instructor and head of education. The meetings focus on considering the student's need for support and counselling and monitoring the progress of their studies. The aim is to identify at an early stage the students who need support. In CheckPoint meetings, the goal is to find ways of addressing students' absences and investigate other support measures in accordance with the educational institution's operations models. The meetings pay attention to the students in danger of discontinuing their studies. The professionals reach out to them through a variety of channels and if the students are underage, their parents/guardians are contacted.

Engagement in studies and the subsequent prevention of dropping out are improved through the AI-assisted AIHOKS tool. The teachers, student counsellors and other employees who use the tool can monitor the progress of students' studies and identify the students requiring support in a timely manner. The student-oriented tool provides students with guidance, recommendations and encouragement for their studies. The AIHOKS is also a solution to the management's need

Table 9. Negative discontinuation of studies in the Helsinki Vocational College and Adult Institute in 2017–2021

Year	Target level, at maximum (%)	Realisation (%)	Number
2017	10.3	11.1	991
2018	10.3	11.1	986
2019	9.2	8.4	748
2020	7.4	12.7	1,142
2021	7.4	11.6	1,034

for information, because it enables monitoring the state of the entire learning community and the progress of studies. It highlights a student's individual need for counselling-based intervention. An instructor can at an early stage intervene in the student's situation, because by using machine learning, the tool gives signals about changes in the student's life and studies.

In the Helsinki Vocational College and Adult Institute, negative discontinuations of studies mean that the reason for the student dropping out is not known to the educational institution or it is related to a personal reason. If a student is regarded as a dropout or their right to study has been cancelled, it is a case of a negative discontinuation of studies. In the 2021 budget, the negative discontinuation of studies was one of the binding objectives. The indicator for the objective was that the rate of negative dropouts remains on the target level of 7.4 per cent. The objective was not realised because the realisation was 11.6 per cent (table 9). A positive note was that despite the pandemic, the discontinuation of studies fell by 1.1 per cent in comparison to the year previous. According to the Education Division, the negative discontinuation of studies was at a high level in students aged over 30, in particular. Table 9 shows that in 2017–2021, the target level of discontinued studies was only reached in 2019 when the target was a maximum of 9.2 per cent and the realisation was 8.4 per cent.

According to the survey carried out during the assessment, the presumed most common reasons for discontinuing studies were the student's motivation (67 per cent), wrong choice of field (66 per cent), language issues (32 per cent), health reasons (29 per cent), learning disabilities (27 per cent), family reasons (19 per cent), precarious financial situation (10 per cent), and lacking counselling (9 per cent).

The new Act on Compulsory Education entered into force on 1 August 2021. Since then, students have been obligated to apply for and continue in upper secondary education. If a person of compulsory school age is

intending to discontinue their studies, the provider of the education must, together with the student and their parent or guardian, explore the options for completing the studies in another learning environment or applying for other training.

The counselling taking place in workplaces has been developed, but students require more support in the workplace

The counselling taking place in workplaces was developed through many actions. In 2018–2021, the Helsinki Vocational College and Adult Institute received from the Ministry of Education and Culture a total of EUR 5.6 million in strategy funding and EUR 850,000 was for improving the quality of teaching and counselling. The educational institution received a total of EUR 6.5 million of other funding from the Ministry of Education and Culture and the Finnish National Agency for Education, of which EUR 6.3 million was for hiring teachers and counsellors and for the support measures of teaching and counselling. The Ministry of Education and Culture's funding for improving the counselling and support has been significant.

The Helsinki Vocational College and Adult Institute has contributed to the development of the national ohjaan.fi website from the beginning of the project. The electronic service network is used to share information about the learning and counselling taking place in workplaces. The Ohjaan project was used to develop the diversity efforts of learning environments, the development plan of personal competence, flexible study times and final projects which take place in practical work.

Since the beginning of 2021, new work coaches were recruited to support student counselling. The work coaches support both the students and the employers. Work coaches are present on all the Helsinki Vocational College and Adult Institute campuses and there is a total of 45 of them. The work coaches enhance students' preparedness for working life and help

both individuals and teams find their strengths. Work coaches help students achieve the objectives recorded in their PCDPs. Work coaches consult in different learning environments those students who require personal coaching to achieve their career and study objectives. Often, the student's designated teacher refers the student to a work coach. Students can get work coaching at the very beginning of their studies or later on, after a working life period. The coaching can be just one session, short-term, or long-term so that it continues throughout the student's studies. The feedback on the work coaches has been positive.

In vocational education, learning and counselling take increasingly place in working life. In the Helsinki Vocational College and Adult Institute, the development has been carried out in cooperation with corporate and working life partners. Customer work is emphasised in the cooperation between the educational institute and the workplaces. The educational institution's customer managers coordinate the working life cooperation of campuses. As a result of the cooperation, students are built diverse opportunities to learn in authentic working environments and situations. The customer management team was founded in 2018 and it prepares partnership agreements with working life operators. Even though the joint development of the cooperation between the educational institute and the workplaces has been increased, it is not sufficient, according to a survey of the personnel.

According to the assessment, several students require a lot of support and counselling for the learning taking place in workplaces. Vocational special teachers know how to recognise learning disabilities and individual needs for support. It is crucial that their competence is utilised in the learning taking place in the workplaces. In the survey, respondents indicated as necessary that vocational special teachers are in the workplaces to support the students who need a lot of support or special support. According to the survey, teachers do not spend enough time with the students in the workplaces.

The Stadin työtutka network developed, in cooperation with working life operators, the student counselling taking place in working life. For instance, the network started a customer relations management system pilot for corporate cooperation and maintenance of customer relations. The Meet and Greet concept was founded to support the working life cooperation. The Meet and Greet meetings bring together the educational institution, working life representatives and students. The meetings developed new pedagogical solutions, annual planning, and training of workplace instructors. The new Speedway to Work model was developed for the students who have not continued their studies. The Speedway model is not suitable for everyone, and some of the applicants have been recommended solutions such as apprenticeship stud-

ies. The network has also developed a working-life pedagogical model for learning, in which the teacher stays with the student in the workplace. In the model, the students become practical nurses in a fast and practical manner.

The pandemic's impact on the Helsinki Vocational College and Adult Institute

The pandemic reduced the cooperation between the educational institute and working life, because there was only a limited number of places in on-the-job learning available to students. Many workplaces could not be visited during the pandemic, which made organising learning demonstrations in these learning environments impossible. In summer 2020, a temporary amendment to legislation entered into force, which enabled the organisation of learning demonstrations in educational institutions under special arrangements. The aim was to ensure graduation even during the pandemic. Therefore, the Helsinki Vocational College and Adult Institute provided the opportunity to perform learning demonstrations in the educational institution environment.

The 2021 budget's binding objectives included the target of increasing the days of learning in workplaces by 10,000 days in comparison to the previous year. The objective was not realised: There were 313,584 days of learning on the job, while the target was 347,346 days. Due to the pandemic, students have not been able to complete learn-on-the job study periods as normal.

According to the survey carried out during the assessment, students' opportunities of peer learning became reduced during the period of distance education, because the studies were often completed alone. According to the free-form answers to the survey, the pandemic delayed the completion of studies because vocational studies are difficult to study remotely. The lacking IT skills of some students hindered their studies in distance education. The shift to distance education was fast, which was a challenge for teachers' digital pedagogical skills. There was a delay before students had access to the tools for distance education.

During the pandemic, many measures, such as the practices of CheckPoint meetings, were enhanced. Special attention was paid to the provision of screens and the provision of support for the students needing special support. Students' absences were addressed quickly, in accordance with the Tuen portaat counselling model. The educational institution contacted parents and guardians if the student was underage, and youth work outreach employees if the student was of age.

Despite the support measures taken by the Helsinki Vocational College and Adult Institution, the pandemic affected the rate at which students left the educational

institution. The motivation to study was likely affected by the cancellation of places in on-the-job learning and the weakening employment situation.

Conclusions

Measures to improve student counselling and the completion rate of studies have been taken on a large scale, but according to the survey of personnel, students are not offered enough counselling. The 2017–2021 city strategy had the objective of clearly improving the rate of studies completion in upper secondary education. After the vocational education reform, monitoring the rate of studies completion has not been meaningful. The Helsinki Vocational College and Adult Institute monitors the achievement of the personal objective of each student recorded in the students' PCDPs and the national indicators. National indicators show how students graduate, become part of working life and further studies.

According to the survey carried out during the assessment, student counselling, workplace guidance and guidance related to well-being are not adequately available. According to the survey, there is not enough students' peer support available. Room for improvement was also identified in the utilisation of the feedback on the counselling and in the monitoring of how successful the counselling was. The feedback from the personnel also indicated that there is room for improvement in how functional the organisation of counselling is, how systematic the development is and how effective the management is. The respondents felt that the objectives of counselling were relatively clear.

The educational institution strived to affect the rate at which studies are completed through personal counselling and the drafting and updating of personal competence development plans (PCDP). Counselling and studies completion were developed through a variety of measures, such as the foundation of JohtoBooster, PedaBooster, learning communities and teacher teams. The teacher teams' pedagogical solutions were used to enhance the completion of studies and the achievement of the personal targets pursuant to the PCDPs.

The Helsinki Vocational College and Adult Institute has strived to prevent the discontinuation of studies by creating development forums and operations models. Things related to the prevention of discontinued studies have been developed in the multi-professional forums of special support and student counselling. The team-based operations and organisation model has been used to develop a consistent method for the whole educational institution, and the distribution of good practices between units has been supported. Themes related to student welfare and special issues of counselling have been discussed in the regularly meeting location-specific multi-professional well-be-

ing groups. The CheckPoint meetings monitor the progress of studies and their aim is to identify at an early stage the students who need support. In the meetings, support measures and tools for addressing absences are agreed on in a multi-professional manner.

The 2021 budget's target level for negative discontinuation of studies, 7.4 per cent, was not achieved as the realisation was 11.6 per cent. However, the rate of discontinued studies fell by 1.1 per cent when compared to 2020. The pandemic affected the rate at which studies were discontinued.

The counselling taking place in workplaces was developed through many actions. For example, the Helsinki Vocational College and Adult Institute has contributed to the development of the national ohjaan.fi website from the very beginning of the project. In early 2021, the Helsinki Vocational College and Adult Institute established a completely new occupational group, the work coaches, to support the students' preparedness for working life. A customer relations management team was established to promote the learning taking place in workplaces. It prepares the partnership agreements between the educational institution and working life operators. The agreements provide students with diverse opportunities to learn in authentic working environments and situations. Many students have a increasing need for more competent support and guidance for the learning taking place in workplaces. Vocational special teachers are experts in how to counsel students who need a lot of special support. According to the survey carried out during the assessment, vocational special teachers are needed for studies and working life coaching and the cooperation with the representatives of working life.

The Audit Committee states that

the Helsinki Vocational College and Adult Institute of the Education Division must

- ▶ ensure that the number of vocational special teachers corresponds to the need for them.
- ▶ increase the monitoring of how successful student counselling is.
- ▶ utilise the feedback from personnel in the development of student counselling.

Adequacy of open child welfare services



Do the open child welfare services correspond to the needs of the customers?



There is an adequate number of vacancies, but they remain uncovered. Due to labour shortage and the increased challenges the families face, all needs cannot always be addressed.

The main focus of the assessment:

Are the services of open child welfare on an adequate level?

Related questions:

1. Have the services of open child welfare corresponded to the number of customers?
2. Have the services of open child welfare corresponded to the needs of the customers?
3. Have the services of open child welfare had a preventive impact on how children and young people are taken into care?

The principles, provision, procedural provisions and customers of child welfare are determined in the Child Welfare Act. The purpose of the Act is to ensure a child's right to a safe environment, balanced and diverse development and special protection. According to the Child Welfare Act, people under the age of 18 are children and people aged 18–24 are young people. The support measures of open welfare are the principal tool to be utilised. The services of open child welfare differ from the other basic services offered to families and the services pursuant to the Social Welfare Act in the sense that the need to protect children is the focal point of child welfare.

The open child welfare refers to measures used to promote and support a child's positive development and to support and enhance the raising abilities and opportunities of parents, guardians and people in charge of the child's care and raising. The services of open child welfare that are offered to a child or family comprise

social counselling and guidance, enhanced family work, family training, financial support and a social worker's support in joint meetings to investigate the problematic situation of the child and family. Counselling related to the treatment and therapy services supporting the child's rehabilitation is also provided as a support measure of open welfare.

In addition to the services of open child welfare, customers can also be offered social services pursuant to the Social Welfare Act, such as home service, income support, social work with adults, substance abuse services, family group conference, and support person, support family and peer group activities.

The City of Helsinki's 2017–2021 city strategy had the objective of enhancing the service chain for children and young people in child welfare. According to the new 2021–2025 city strategy, early and comprehensive support will be invested in so that the piling up of issues and the need for child welfare can be prevented. The aim is to stop the increasing number of customers in child welfare and then to reduce the number.

The material used in the assessment included reports, statistics and other written material related to the topic. The assessment included carrying out surveys in the Social Services and Health Care Division's four units which were the unit of service needs assessment and support for families with children, the unit of social work of open child welfare services, the unit of services of child welfare and family social work and the unit of customer guidance and monitoring of child welfare and family social work. Information was also obtained on the Audit Committee's 2nd commission's assessment visit to the Social Services and Health Care Division.

Multi-professional assessment of the need for child welfare services

In Helsinki, child welfare is organised as part of the Social Services and Health Care Division's service portfolio of family and social services in the service area of child welfare and family social work. Within the portfolio, the child welfare services are divided, according to the access, form of service and provision of service, into five units, of which the service process of open child welfare is implemented by:



- Service assessment and support for families with children
- Social work of open child welfare services
- Services of child welfare and family social work
- Customer guidance and monitoring of child welfare and family social work

The unit 'service needs assessment and support for families with children' has multi-professional work groups operating in six city areas. The unit's social workers investigate the content of commencement of actions and reports in child welfare and contact the relevant parties. The unit decides whether an assessment of the need for a service will be performed. The assessment is about the need for child welfare and whether urgent child welfare actions are needed. The aim is that during the assessment, children and families will be provided with enough support and help. If the unit decides that child welfare is needed, the customer becomes a customer of social work in open child welfare.

The social work unit of open child welfare is divided into seven regional subunits and 16 social work teams. The child will be defined a social worker who is responsible for the child and for drafting, monitoring and updating the child's customer plan and for offering the services recorded in the plan (or similar services) to the child and their family. Their duties also include implementing planned changes with the child and their parents.

The unit of child welfare and family social work services offers family services for customers of child welfare and those who need special social welfare support and their families. The services offered are based on a customer plan or the multi-actor assessment of the need for services referred to in the Social Welfare Act. The services are provided as both the city's own activities and as purchased services. The unit is responsible for customer guidance in relation to the open welfare services, and supervising the service providers.

The majority of customers fall under the sphere of enhances family work; by the end of November 2021 there were 1,322 of them. There is a wide range of needs, and the services provided now include, in addition to outpatient rehabilitation, round-the-clock rehabilitation and tailored interventions for customers such as children and young people whose difficulties present themselves as criminal activities or substance abuse. Placement can also be offered as a support measure of open welfare. In this case, the placement is a planned period during which the need for support is assessed and the child and their family are rehabilitated. There are now efforts to develop the services for children and families with neuropsychiatric symptoms.

There are enough social worker vacancies in relation to the number of customers

The number of commencement of child welfare matters and the number child welfare notifications increased in 2017–2020, but the total number of child welfare customers decreased until 2020 (table 10). There has not been a significant change in the number of people taken into care, and the number of urgently placed people has decreased slightly. From 2017 to 2020, the number of open child welfare customers decreased.

Social work of open child welfare services in Helsinki has a total of 100 vacancies. In addition, the Toivo service has six social workers and from the beginning of 2022, there have been four new vacancies for a mobile social worker. As of 1 January 2022, in accordance with the Child Welfare Act, the maximum permissible number of customers under the age of 18 that a social worker can have is 35. The Social Services and Health Care Division of Helsinki monitors monthly the rate at which child welfare social workers' vacancies are covered and the number of customers. Table 11 shows the number of covered social worker vacancies at the Social Services and Health Care Division of Helsinki and the number of customers at the times of assessment in 2020 and 2021. The table shows that at Helsinki's child welfare, the number of customers per a child welfare social worker has for two years been mainly according to the Child Welfare Act.

Attempts to cover the vacancies have been unsuccessful and the work is more challenging than before

The availability of personnel has become an issue. However, the rate at which vacancies are covered has for some time suffered from a shortage of ten workers. For a long time, the social work in child welfare has implemented actions such as cooperation with educational institutions and mentoring with the aim of improving the permanence and availability of personnel. Several recruitments have resulted in zero applications, which means that the vacancies remain uncovered.

Even though the number of customers has decreased slightly, the stress and demands of the work have increased. The customer families often have many issues and are reluctant to accept the support and services of child welfare. The work is made even more stressful by the continuous recruitment and instruction of new employees. The shortage of social workers is visible in the way the connection between employees and customers is not as intensive as it should be. The labour shortage also creates challenges for the appropriate updating of customer plans. Furthermore, the turnover in employees results in customers being transferred from one social worker to another.

Some prominent reasons for becoming a customer

Table 10. Customerships and customer events of child welfare of Helsinki's Social Services and Health Care Division in 2017–2021, total number of customers in a year

	2017	2018	2019	2020	2021	2017–2021 change %	2017–2021 change numbers
All commencements in child welfare	17,815	18,165	19,223	20,169	21,008	17.9	3,193
Child welfare notifications	16,311	16,610	17,183	18,023	19,025	16.6	2,714
Child customers of child welfare	7,387	6,915	6,629	6,601	6,818	-7.7	-569
Open welfare customers (all)*	6,379	5,906	5,602	5,574	5,604	-12.1	-775
Open welfare customers (without aftercare)*	5,302	4,937	4,684	4,659	4,483	-15.4	-819
Placement of a child as a support measure of open welfare *	348	317	360	302	252	-27.6	-96
Children taken into care and placed	2,114	2,088	2,185	2,106	2,139	1.2	25
Urgently placed children (started during the year)	503	449	514	461	465	-7.6	-38
In total	38,344	37,222	37,157	37,726	38,786	1.2	442

*Due to the shift to using Apotti, the 2021 figures are from 5 November 2021.

Table 11. Monthly customer volumes and number of covered vacancies in the social work at the open child welfare services of Helsinki's Social Services and Health Care Division in 2020–2021

2020	Jan.	Feb.	March	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Covered vacancies	94	96	95	94	92	94	94	90	94	92	93	91
Number of customers	3,102	3,110	2,892	3,161	3,147	3,185	3,245	3,253	3,229	3,203	3,217	3,229
Customers/ social worker	33	32	30	34	34	34	35	36	34	35	35	35
2021												
Covered vacancies	89	86	91	87	89	89	89	88	90	87	-	-
Number of customers	3,187	3,162	3,150	3,107	3,118	3,102	3,106	3,050	2,863	2,882	-	-
Customers/ social worker	36	37	35	36	35	35	35	35	32	33	-	-

include parents' substance abuse and mental health issues, children's neuropsychiatric symptoms, divorce and conflict between parents, being a single parent, integration issues of immigrant families, and parents' inability to cope with children who have intellectual disabilities. The customers' situations are also more severe than before. Families need increasingly stronger support and more services. Some of the services can only be accessed after a period of waiting. There are temporary shortages of enhanced family work, places in family training, and professional support families. The services of child health clinics, family counselling centres and school health care do not have enough resources for identifying worrying cases at an early stage, counselling and motivating the families so that they use the services, and monitoring the effectiveness of the services. It is crucial to get the parents to commit to the substance abuse and mental health care services provided for them. The needs of children and families need to be seen as one entity.

Services of open welfare affect how children are taken into care and placed

Early support for families with children is action that aims to identify, prevent and facilitate the problems of children, young people and families as soon as possible once the concern over their situation has been noted. The objective is to maintain and enhance the life management and resources of the child and their family. Another objective is the enabling and implementation of the early support at a low threshold in the everyday life of the child and their family. If the services of early support are not adequate or they are not available at the right time, remedying services, such as the services of child welfare, are needed. On the other hand, it can also be seen that the inadequacy of basic services has to be supported with the support measures of open child welfare.

Early intervention and provision of support and services are deemed to be factors that prevent the need for more intensive support measures. The Social Services and Health Care Division of Helsinki produces different services for different customer groups. For example, families with children are offered child health clinic services and school health care services, family counselling centre services, home service for families with children, social guidance, and other special services.

The number of customers in open child welfare has been successfully affected by investing in multi-actor work groups in the assessment of service needs. Family social work has also been increased. Of the total number of child welfare customers, the share of children taken into care and placed is not very high. Both the share and the number seem to have decreased slightly since 2017. In this sense, the services of open child welfare can be regarded as effective, even though nothing definitive can be said about the impact early

support and open child welfare have on the number of foster care customers, costs development or length of care periods. There is no follow-up data available concerning the effectiveness of different services.

The pandemic's impact on the implementation of open child welfare

In addition to child welfare notifications, the number of messages pursuant to the Social Welfare Act and the anticipatory child welfare notifications increased rapidly in 2020. Towards the end of the year, the number of service needs assessments leading to becoming a child welfare customer increased. In 2020 and 2021, the impact of the pandemic was reflected in the increasing number of child welfare notifications, especially in notifications concerning violence between adults. Throughout the year, the pandemic and restrictions were also reflected in the increasing number of anticipatory child welfare notifications, criminal behaviour of children and young people, and visiting rights and custody battles between parents. The services have had to provide urgent help in homes. In divorce families, the pandemic has made visiting the children more difficult. The pandemic has also been cited as the reason for refusing to receive the services. During the pandemic, some of the services became remote services, which has been regarded as a good decision, but a remote service is not enough for the families who require a lot of help. The impacts of the pandemic will likely be reflected, after some delay, in the need for services in open child welfare.

Conclusions

The number of employees in the services of open child welfare is at its statutory level, but due to the increased challenges families face, some needs cannot always be addressed. In practice, the services of open welfare are not adequate. The rate of customers per social worker is pursuant to the decrees of the new Child Welfare Act; a maximum of 35 customers per employee. The number of vacancies in open welfare social work would be enough to implement high-quality social work, if only the vacancies could be covered. Increasing the number of vacancies in 2022 will not necessarily alleviate the situation. A labour shortage of about ten employees has continued despite the Division striving, through different measures, to improve the permanence and availability of personnel.

Open child welfare can fulfil its statutory responsibilities, but due to the labour shortage and the families' exacerbated issues, all needs cannot always be addressed. The issues of the children and families using open child welfare services are often multifaceted, which is why the children's and families' needs have to be seen as one entity. The connection between employees and customers is not as intensive as it should be. Furthermore, the turnover in employees

results in customers being transferred from one social worker to another. The pandemic has exacerbated the challenges families face. Families need increasingly stronger multisectoral support and more services. The customers' situations are also more severe than before. There are temporary shortages of enhanced family work, places in family training, and professional support families.

The number of customers in open child welfare has been successfully affected by investing in multi-actor work groups in the assessment of service needs and in the assessment itself. Services of early support, such as social work for families, have been enhanced. Despite all this, it is still apparent that the inadequate basic services have to be remedied with the support measures of open child welfare. It seems that services of open welfare have affected how children are taken into care and placed. However, there is no follow-up data available concerning the effectiveness of the services.

The Audit Committee states that

The Social Services and Health Care Division must

- ▶ take increasingly effective measures to improve the availability and permanence of social workers in child welfare.
- ▶ develop further the multi-actor services that take families' needs into consideration in a comprehensive manner.
- ▶ increase the services of early support for children and families so that the families receive enough timely support.
- ▶ develop the monitoring of how effective the services of early support for families and open child welfare are.



Health and well-being from services

15	16	45	47	69
11	23	32	50	68
8	25	43	55	71
1	30	42	58	74
2	28	38	53	66
4648				

4	24	35	49	64
14	29	34	60	73
6	19	40	59	67
13	26	33	57	61
10	21	37		

1550

5
3
9
12
7
1

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Home care for elderly citizens



Have the targets set for home care been achieved?



Not, for the most part. Home care's most prominent issue is the shortage of personnel.

The main focus of the assessment:

Is home care provided in accordance with the Act on care services for the elderly and the city's objectives?

Related questions:

1. Is home care available in a manner that is regionally and linguistically equal?
2. Is competent and healthy personnel guaranteed in an adequate manner?
3. Have the actions related to the home care of Helsinki's senior citizens programme (Stadin ikäohjelma) been realised?

Compliance with the Act on care services for the elderly was restricted to concern two sections: The services must be provided so that they are available to the municipality's elderly population in an equal manner, and a bilingual municipality must offer its services in Finnish and Swedish so that the users of the services can get the services in the language of their choice.

The 2017–2021 city strategy had the objective of enhancing home care and the well-being of its customers and employees. The more detailed objectives and measures for home care are determined in the documents concerning occupational well-being and Helsinki's senior citizens programme (Stadin ikäohjelma), which is an action plan required by the Act on care services for the elderly. In spring 2019, the senior citizens programme determined seven actions related to home care. The four of them to be assessed were:

1. A mobility agreement will be drafted in cooperation with the home care customers and their close relatives. The aim is that at least 70 per cent of regular home care customers have a mobility agreement.

2. Home care will be developed to be more effective than before and so that it corresponds to the wishes and needs of the customers. Home care will pilot a risk indicator to identify in an anticipatory manner those who require more intensive services. The persons will then be tailored individual service entities that better support their living at home.
3. The number of nurses in home care will be increased so that the nurses' share of all home care personnel is 20 per cent in 2019. The increase will be implemented as both an addition of 20 vacancies and change of personnel structure in home care. Home care is investigating the possibility of distributing work duties so that the same employees would visit the elderly as often as possible.
4. The well-being services of Helsinki Service Centre will be developed to form a service entity that supports the elderly people living at home. Services supporting living at home include remote rehabilitation and tools for remote diagnostics.

In practice, the actions classified as the four measures include seven separate measures the implementation of which was assessed. The fourth measure is connected to the binding objective concerning the share of remote care, which was included in the budgets of 2020 and 2021.

The material for the assessment comprised interviews, a survey, written requests for information, customer satisfaction surveys ordered by home care, statistics and home care documents. A total of 12 people were interviewed; eight of them were home care managers and the rest represented home care management and experts. The survey of home care supervisors and employees was carried out in December 2021. There were a total of 384 respondents, 51 of which were supervisors. The response rate of supervisors was 71 per cent. About a quarter of employees responded. Information was also obtained on the Audit Committee's 2nd commission's assessment visit to the Social Services and Health Care Division.

Home care is not implemented in a linguistically equal manner

The Swedish-language services of home care are provided as both the city's own activities and as pur-

chased services. Linguistic equality is not achieved completely, because neither the city nor the purchased service providers have enough Swedish-speaking nurses. The team for Swedish-language home care has not in its recruitment efforts managed to employ nurses who know Swedish, which means that Finnish-speaking nurses have also been hired for the vacancies. There are only a few providers of Swedish-language home care. In July–December 2021, 58–71 per cent of the Swedish-language visits ordered from the largest provider of purchased services were realised in Swedish. The purchased service contracts have determined sanctions for situations in which the service is not in the Swedish language.

On the other hand, the linguistic rights are not always realised in Finnish-language home care either. According to the Elderly Citizens' Council's assessment, linguistic issues between the nurse and the customer and in relation to the close relatives are common.

Regional equality is achieved

Home care is available in a non-discriminatory manner, regardless of the customer's place of residence. The personnel situation of home care varies around Helsinki. Despite this, home care can be provided (if necessary, as a purchased service) for all those who meet the requirements for receiving home care. Resources have been balanced between areas through transfers of empty vacancies, which enables either recruitment or using the appropriations related to the vacancy for a purchased service.

The centralised customer guidance of HelppiSeniori began its operations in February 2018. Before, the assessment of the need for services was the responsibility of the nurses of home care's local service areas. Centralised assessment of the need for services has made the policies more uniform. Another measure that has increased regional equality was the founding of a rehabilitative assessment unit in September 2019. Before the founding of the unit, almost all customers who were discharged from a hospital or who came through the service need assessment of customer guidance ended up in home care. In the current model, people principally become home care customers after a rehabilitative assessment period. Equality has also been increased by the fact that the social services and health care committee decided on the grounds for granting home care, which entered into force at the beginning of 2021.

Founding new centralised operators has created the conditions for granting home care in a regionally equal manner. However, there is no statistics data available about how long it takes for a customer to be included in regular home care after the customer or some other body contacts HelppiSeniori or a hospital states that a customer returning to their home is no longer capable of managing at home. According to the interviews

and written replies, there is no queue for home care. In an acute situation, customers can access home care quickly. In non-urgent cases, it can take over four weeks before regular home care becomes available, but the last two weeks the customer is in a rehabilitative assessment period. In this case, the personnel of a rehabilitative assessment unit offer help for care and support for rehabilitation in the customer's home. The need for care is assessed during the period.

Assessment of the need for home care contains some overlap

In order to be included in home care, a customer must go through many assessment stages. A preliminary assessment of the need for service is done in centralised customer guidance. During the rehabilitative assessment period, the rehabilitative assessment unit assesses the need for care. Once the customer is transferred to regular home care, their ability to act and need for care and services is assessed. The decision on regular home care is made before the customer is transferred to home care. Home care might have to determine the customer's services again, which irritates the customers and is frustrating from home care's perspective. According to the home care employees' opinion, cooperation with the rehabilitative assessment unit is insufficient.

Service need assessment pursuant to the Social Welfare Act does not observe its deadlines


According to the Social Welfare Act, the assessment of service needs of a person aged over 75 must be started within seven days of the customer or customer's (close) relative or legal representative contacting the municipal authority in charge of social services. Furthermore, the assessment must be completed without any undue delay. In late 2021, Helsinki was not able to observe the processing time for service need assessment pursuant to the Social Welfare Act. The social services starting to use Apotti in April 2021 created a gap in the statistics from May to June. In August–December 2021, the average processing time for the service needs assessment of customers aged over 75 was as much as 41–45 days. According to the Social Services and Health Care Division, Apotti's data is at the moment only indicative and the statistics needs to be validated. According to the Division, the backlog in care and the delays caused by Apotti are also visible in customer guidance. Even though the statistics are not completely reliable, it is apparent that the deadline determined in legislation is not observed.


The shortage of personnel has become worse in the last few years


Availability of personnel has for several years been a nationwide issue. The pandemic exacerbated the situation even further, as the demand for substitutes has


Key figures from 2021

 **1,737**
vacancies

 **5,818** regular
home care customers

 nurses' share of health-care
personnel
19%

 covering rate of vacancies
82.8%

 share of customers
receiving remote care
14.5%

 share of customers included
in mobility agreements
69.5%

been higher than usual and the mobility of nurses from elsewhere in Finland to the Helsinki Metropolitan Area has decreased. In addition to practical nurses, covering the vacancies for nurses has become difficult. On the other hand, covering the vacancies for nurses in charge has been easy.

Measures such as increased remote care and the use of service vouchers and purchased services have been used to guarantee an adequate number of personnel. Helsinki has also taken many measures to guarantee the availability of its own health-care personnel, but they have not been sufficient: the covering rate of vacancies decreased during 2017–2021 from 89.8 per cent to 82.8 per cent. This means that 17.2 per cent of the vacancies were uncovered. In the neighbouring municipalities Espoo and Vantaa, the corresponding rate at the beginning of 2022 was better, 85 per cent.

The number of vacancies completely without a nurse has grown significantly. In 2020, 66 per cent (127 vacancies) of open vacancies were completely without a nurse while the corresponding figure was 38 per cent (39 vacancies) in 2017.

The difficulty of getting personnel for open vacancies is reflected in the availability of substitutes. It is difficult to get competent substitutes, or any substitutes.

In 2017, 24 per cent of substitute posts were not covered, and in 2020 the figure had grown to 37 per cent. At the same time, the share of competent substitutes decreased from 68 per cent to 57 per cent.

Home care uses a resource pool of regular substitutes, which is mainly used for sudden and short-term needs for substitute labour. Seure Henkilöstöpalvelu Oy is used to procure substitute labour for long-term and anticipated needs for substitutes. According to the survey of home care supervisors, a third of the respondents had to in autumn 2021 find solutions for the shortage of labour on every day of the workweek, because no substitutes were available through Seure or the resource pool. In practice, the permanent personnel is forced to be flexible and work overtime so that the customer visits can be carried out.

Substitutes only perform part of the duties related to direct customer work. The rest of the duties, such as the duties of a nurse in charge, placing orders and being in contact with the customers' relatives, are performed by other employees in addition to their own customer visits. Therefore, the contribution of agency-hired labour does not fully replace the contribution of permanently employed people. Additionally, the instruction of substitutes takes up the permanent personnel's working time.

At the beginning of the 2017–2021 strategy period, home care had 1,799 vacancies, 1,689 of which were nurse vacancies. In September 2021, when the strategy period had ended, there were 40 nurse vacancies less than initially. The change is partially explained by the fact that in 2018, 70 vacancies were moved to HelpiSeniори and home care now has a new occupational group of nurses in charge. There was a total of 34 of them in 2021. The transfer of vacancies to HelpiSeniори was neutral in the sense that the work duties were also transferred with the people. At the end of 2021, there were 1,737 vacancies.

While the number of vacancies has reduced, the number of customers has also fallen. The number of customers has decreased relatively more than the number of people employed at home care, which means that an employee has slightly less customers to care for than before. When examined in this manner, home care seems to have become enhanced in accordance with the city strategy. However, the number of customers is an incomplete piece of data for depicting the actual amount of work, because the number of customers requiring more intense care has increased. Another notable fact is that while the number of vacancies has decreased, the number of open and completely uncovered vacancies has increased.

Even though the number of customers has fallen, the working conditions of personnel are still rushed. This seems to be especially due to how employees cannot focus on caring for their own customers. Due to the shortage of labour and substitutes, 20 per cent of employees have to, according to the survey, perform other workers' customer visits in addition to their own customer visits. This happens daily.

Customer visits are planned so that 60 per cent of a practical nurse's day is spent with customers. This 60 per cent is called the direct working hours. In practice, the realisation has been 47 per cent on average, but the regional variation is 43–52 per cent. The majority of a practical nurse's work does not take place with the customer. The transfers between customers explain only a small part of the indirect working hours. There is a lot of reporting, consultation, contacting of relatives and placing of different orders. In addition to these, there should be enough time for team or unit meetings and training sessions.

Personnel's occupational well-being has improved, but not enough

The 2017–2021 city strategy had the objective of enhancing the well-being of home care employees. More detailed objectives were set in the plans based on the city's occupational well-being programme. The poor labour situation depicted above also affects the well-being of permanent home care personnel. The employees at home care units are less well than other social services and health care employees on average.

However, there are differences between home care units.

Table 12 shows how the targets set for occupational well-being have developed. None of the five targets were achieved, even though two of them developed as intended.

The indicators of occupational well-being that did not have set target levels but which developed positively were the experience of work stress, the amount of work becoming intolerable, the share of workers who had considered changing employees and the exit turnover. Even though the experience of work stress decreased between 2018–2020, people employed at home care units continued to experience work stress considerably more than other people employed in the same division.













The objectives of Helsinki's senior citizens programme were mainly unachieved

One of the seven examined actions was realised, four were not realised, one had lacking information and one was framed so ambiguously that its realisation could not be assessed. The measure in which 'home care will pilot a risk indicator to identify in an anticipatory manner those who require more intensive services' was realised. However, the pilot revealed that the risk indicator did not produce any additional value. There was not enough information available about the second part of the measure, i.e. whether individual service entities that support living at home better than before could be tailored for customers needing more intensive services. It is the understanding of the home care experts of the Social Services and Health Care Division that tailoring works well in Helsinki's home care.

Three numerically set targets and one qualitative target were not achieved. The of Helsinki's Senior Citizens Programme's aim was that at least 70 per cent of regular home care customers have a mobility agreement. Achieving the target was barely missed in 2019 and 2021, but in 2020 it was achieved. Helsinki's Senior Citizens Programme did not set a numerical target for the share of remote care, but the 2020 and 2021 budgets had the targets of 15 per cent and then 20 per cent for the share of remote care. The target was achieved in 2020. 20.2 per cent of home care customers were customers of visual remote care. However, the target was not achieved in 2021. The share was only 14.5 per cent. The remote care is produced by Helsinki Service Centre. Home care managers were of the opinion that remote services support home care well, but employees also mentioned that the verification requests from remote care put a strain on home care.

The third numerical target was raising the nurses' share of home care personnel to 20 per cent in 2019. The target has not yet been achieved, but it was close in 2021. In March 2021, nurses' share was 19 per cent

Table 12. Development of the indicators depicting the occupational well-being in home care

Occupational well-being target (year)	Realisation	Was the target achieved?	Did it develop as intended?
Absences due to illness, target ≤ 4.8 per cent (2020)	6.7		
Social capital, target ≥3.76 (2020)	3.7		
Opportunities to influence your work: the share of the respondents who feel that they cannot influence the changes taking place in their work ≤ 47 per cent (2020)	50.6		
74 per cent of employees feel that their ability work is good (2019)	70.3		
Meaningfulness of work: the objective was positive change (the per centage of 'positive change' assessments in 2019 in comparison to 2017, percentage)	-3		
Less than 29.8 per cent experience stress caused by the disparity between work management and requirements (2020)	43.4		

on average. Four of the eight home care units have reached the target. The regional differences are due to the fact that home care units have been allowed to decide how many of the vacancies of practical nurses they deemed it necessary to change into vacancies of nurses.

The qualitative target was to develop home care to be more effective than before and so that it corresponds to the wishes and needs of the customers. Home care customers' opinion of the care they received was fairly positive. In 2020, the majority of the customers who had experienced home care in the previous years were of the opinion that home care has not developed negatively or positively. Whereas the majority of employees were in the survey of December 2021 of the opinion that home care has in the last three years developed negatively. In the survey, employees were also asked to assess whether home care corresponds to the customers' wishes and needs better than 2–3 years ago. The majority expressed doubt. In general, employees were more critical than customers in their assessment of how successful home care is. The overall grade supervisors gave home care was closer to the customers' assessment than the employees' assessment.

Helsinki's Senior Citizens Programme includes the objective of investigating the possibility of distributing work duties so that the same employees would visit the elderly as often as possible. This was clarified in the 2019–2021 action plan of home care, in which the pri-

oritised task for 2019 was to ensure that only a determined number (target number) of nurses visit a particular customer. However, no target number was set and it was not monitored systematically. According to the information from 2021, a customer has an average of 13 different nurses a month. The setting of the target is lacking in the sense that the assessment could not comment on whether the target was achieved. For customers included in remote care, the number of employees was considerably higher, 23. Additionally, the target of increasing the number of customers included in remote care contradicts the target concerning the number of same employees visiting a particular customer.

The realisation of the city's objectives varies between home care units

Home care overall has only managed to achieve a small portion of the targets set on city-level. It is typical that the targets are achieved in some home care units, but not all. At times, the differences between the eight regional home care units were surprisingly considerable. For example, the share of vacancies without a nurse varied in late 2020 from the 45 per cent of the central home care unit to the 85 per cent of the south-eastern home care unit. The share of remote care varied between units from 11 to 24 per cent. Furthermore, there were a lot of differences between units when it came to the experience of occupational well-being. However, the differences were not systematic; in some

units, some things were better and others worse. Only the southwestern home care unit stood out as an area where the things assessed were, for the most part, the best in the city.

The regional differences can be explained with many factors. The customer structure is not the same in all areas and the areas are not identical in size. According to the employees' understanding, the practices in the areas vary a lot, according to the Elderly Citizens' Council's opinion, the practices vary even between employees.

The pandemic's impact on home care

The pandemic has not affected home care operations as much as it has the operations of round-the-clock care units, for example. However, employees' absences due to illness increased and the availability of substitutes worsened. The domestic mobility of personnel also decreased. Employees being able to focus on customer work better than before was cited as a benefit of the pandemic. The pandemic made the social circle of home care customers narrower, because many of the city's services for the elderly were shut down and activities were replaced with remote meetings. However, home care visits could be increased for the elderly people suffering from loneliness, because at the same time, some of the customers discontinued their home care services in fear of infection.

Conclusions

Home care does not fully meet the requirements the Act on care services for the elderly has concerning equality, and in many ways, home care has not achieved the targets set by the city. The requirement in the Act on care services for the elderly concerning the linguistic equality is not achieved, because there is a shortage of Swedish-speaking nurses. Customers included in the Swedish-language service do not always get service in Swedish. Regional equality is achieved within the meaning of the Act on care services for the elderly, even though there are regional differences between home care units. Conditions for the realisation of regional equality have been created, but there are no statistics about how long the time between the identification of service need assessment and the start of home care is.

Helsinki's Senior Citizens Programme's actions concerning home care are largely unrealised and the targets set for occupational well-being were not achieved. The achievement of the targets concerning occupational well-being was affected by the labour shortage and, to an extent, the pandemic, and the impact of the

latter was especially visible in the target of decreasing absences due to illness.

In HelppiSeniori i.e. centralised customer guidance, the seven-day timeframe, during which, according to the Social Welfare Act, the service needs assessment of customers aged over 75 must be started, was exceeded in autumn 2021. There is overlap in the assessment of service needs since it is first done in HelppiSeniori, then during the rehabilitative assessment period in a rehabilitation unit, and the assessment of service needs still continues in home care. Formally, HelppiSeniori is the only operator assessing service needs in accordance with the Social Welfare Act. However, for the customer, the situation may seem contradictory. The rehabilitative assessment unit promises that the customer will get certain services in home care, but home care's assessment can be different.

The pandemic affected some of the targets assessed, but the biggest challenge, labour shortage, has existed long before the pandemic. The pandemic exacerbated the shortage of substitutes, which also affects the occupational well-being of permanent employees. Social services and health care and home care have implemented actions to guarantee the availability of labour, but they have not been adequate.

Based on the assessment, it must be considered whether the workload of health-care personnel can be lightened so that indirect work duties are reduced and the duties of substitutes are expanded. The duties of indirect customer work are important, but some of them could be performed by less trained employees, such as care assistants. In addition to the shortage of labour and substitutes, the permanent personnel are burdened by the instruction of substitutes and the fact that the contribution of agency-hired labour does not completely replace the contribution of permanently employed nurses. It is possible, that the duties of substitutes are unnecessarily restricted by home care's own instructions.

Home care has a lot of regional differences in occupational well-being and the realisation of the other objectives set by the city. Regional differences can partially be explained with factors the Social Services and Health Care Division cannot influence, such as the region's population's age distribution and socioeconomic status. Management methods should be used to ensure that the best practices are applied as widely as possible. According to the employees' understanding, there are still significant regional differences in the practices.

The Audit Committee states that

The Social Services and Health Care Division must

- ▶ ensure that the service needs assessment of people aged over 75 pursuant to the Social Welfare act is implemented within the set timeframe.
- ▶ take measures that are more effective than before in order to improve the availability of health-care personnel.
- ▶ increase the dialogue between the rehabilitative assessment unit and home care personnel when a customer is transferred from the rehabilitative assessment period to home care.

home care of the Social Services and Health Care Division must

- ▶ ensure that the linguistic equality pursuant to the Act on care services for the elderly is achieved.
- ▶ investigate whether the indirect duties included in the customer work of nurses in charge can be reduced.
- ▶ investigate whether the work duties of substitutes can be expanded so that they better reflect the duties of permanent personnel.
- ▶ identify the best practices for occupational well-being and quality of care and apply them as comprehensively as possible in different areas.



Elderly patients in emergency services



Has an effort been made to reduce the number of visits to emergency service in home care and service housing?



Yes, but the measures' impact on the number of visits to emergency services and emergency care services could not be assessed due to the pandemic and incomplete statistics.

The main focus of the assessment:

Have municipalities and HUS promoted the objective of managing a larger portion of elderly citizens' emergency cases in institutional care, service housing and home care instead of emergency services?

Related questions:

1. Have cities and HUS introduced such instructions, practices and services with which elderly customers' visits to emergency services could be reduced?
2. Has the number of elderly customers' visits to emergency services, emergency care services and their emergency transportations decreased?

The assessment was the joint assessment of the Helsinki audit committee and other Helsinki Metropolitan Area municipalities and HUS audit committees. In this assessment, 'elderly' or 'senior' customer refers to people over the age of 75. 'Emergency care' refers to the immediate assessment and care required by a sudden illness, disability or exacerbated chronic illness.

According to the population projection, the number of elderly people is growing fast in the Helsinki Metropolitan Area and, according to research, the elderly's visits to emergency services increase with age. Therefore, the strain on hospital emergency services will increase in the future. According to research, the costs of the elderly's visits to emergency services are, per patient, significant and usually higher than those of younger patients. The elderly's visits to emergency services can contain risks for the patient's well-being, because they might expose them to disorientation, dehydration or malnutrition. A significant portion of elderly emergency services patients return to emergency services, hospi-

tal or long-term care or die within a few months. Some of the elderly patients' visits to emergency services could be taken care of in a place other than an emergency services unit. Burdening the hospital emergency services with patients who could be treated in basic health care instead of special health care is a long-term and universal phenomenon.

The provision plan for the social and health care services in the HUCH area defines joint development targets and operations models for the emergency services situations in the Helsinki Metropolitan Area municipalities and HUS. The 2018–2020 provision plan states that the aim is that accident and emergency departments focus on the treatment of customers of emergency services. The development of the point of contact for the elderly services is one of the strategical focuses of the 2021–2025 provision plan of the social and health care services in the HUCH area. The focus includes the objective of a 'clear operations model and distribution of work in discharge situations and arrangements for further care'.

The municipalities in the Helsinki Metropolitan Area have implemented development work for the emergency situations of the elderly; they have set relevant targets and created operations models within the GeroMetro development network, which is a joint development network of Helsinki, Espoo, Vantaa, Kauniainen, Kerava and Kirkkonummi that focuses on the social and health care services for the elderly. The network also includes Socca's experts of care for the elderly. Socca is the Helsinki Metropolitan Area's social sector competence centre operating under HUS. One of the themes of the GeroMetro network's 2018–2020 development period was the development of emergency services models. The theme will be continued in the 2020–2022 development period in the form of developing and instilling the emergency services models.

The material for the assessment comprised interviews and surveys of the bodies responsible for cities' home care, service housing and institutional care, the experts developing the management of the elderly's emergency-services-related situations, and the profit units of HUS Emergency Medicine and Services and HUS Internal Medicine and Rehabilitation. The material used in the assessment also included surveys of the personnel of the City of Helsinki's home care. The survey had a total of 384 respondents. The assessment also included organising a systematic literature survey

of the related domestic literature and the utilisation of statistics and documents related to visits to HUS' emergency services.

The guidebook for emergency services situations is widely in use

Helsinki's home care and service housing have used the guidebook for emergency services situations since 2019. The guidebook was developed in the Pätijä project (Päivystyksellisten tilanteiden järjestäminen kotihoidossa ja palvelutaloissa 2018–2020, 'the organisation of emergency services situations in home care and assisted living facilities in 2018–2020'). The guidebook is used widely in both the services provided by the city and in purchased services. The guidebook is available to the personnel in physical form and in the intranet, and home care personnel also have access to it via the Aina Mukana mobile application. The guidebook and application provide those working with the elderly with step-by-step instructions on how to act in an emergency services situation. The same guidebook has been introduced in an adjusted form in Vantaa in 2020, and at the time of drafting this assessment, a similar guidebook was going to be introduced in Espoo's home care. In addition to the guidebook, the personnel of Helsinki's home care and round-the-clock care have a separate instruction for consultation taking place outside the working hours for cases where the condition of a home care or round-the-clock care customers worsens suddenly and sending the customer to emergency services needs to be considered.

According to both the emergency care manager of Helsinki Rescue Department and the project manager who participated in the development work related to Helsinki hospitals' emergency services situations, there have been issues in Helsinki in getting the personnel of home care and round-the-clock care to follow the instructions for emergency services situations in practice and to use the tools related to the instructions. Personnel have been trained, through methods such as orientation and online training, to use the guidebook for situations involving emergency services, but the training sessions have progressed slower than planned, due to the pandemic and the training sessions for deploying the customer and patient information system Apotti. There is a continuous need for training, as the city's home care and round-the-clock care include a lot of substitutes and personnel turnover. The shortage of nurses has made participating in the training difficult.

According to the emergency care manager of Helsinki Rescue Department, the extensive shortage of nurses and use of substitutes have from spring 2021 onwards resulted in the increasing number of tasks in emergency care. 67 of the home care supervisors and 41 per cent of the other employees who responded to the survey, which Helsinki's Audit Committee carried out for the assessment, considered the guidebook for

situations involving emergency services and the Aina Mukana application to be well-functioning. According to the text answers to the survey of home care personnel, some of the personnel avoid using the Aina Mukana application because they feel it is burdensome and unnecessary.

The mobile nurse service had a slow start in Helsinki

In the 2021–2025 provision plan for the HUCH area social and health care services, Helsinki is committed to develop the services for the elderly which are taken to the customers' homes. The provision plan refers a mobile diagnostics and care unit that is specialised in the emergency services situations of customers living in long-term care and residents requiring home care support. In the operations model, a visit from the unit in question is a replacement for an elderly patient making an exhausting visit to an emergency department in cases where the visit is not necessary. A visit by the mobile unit enables faster starts for treatment in the patients' own homes. The project's other goals include the appropriate use of emergency care's and emergency transport's resources, and reducing the number of visits the elderly home care patients make to emergency departments. After the mobile hospital's diagnostic and assessing visit, the treatment can continue as visits by the municipality's home hospital, if necessary.

Of the Helsinki Metropolitan Area municipalities, Espoo and Kauniainen were the first ones to implement the operations model of the mobile hospital (LiiSa) in 2019. Back then, Espoo developed the operations model in cooperation with HUS. According to the observations made during the assessment, LiiSa likely reduced the number of visits the residents of long-term care made to the emergency department in Espoo in 2019, but in practice the service had no statistical impact on the visits from home care to the emergency services. The service was made permanent in Espoo in 2021.

Vantaa, in cooperation with HUS, started the LiiSa service pursuant to the operations model described above in 2021 and Helsinki started the similar mobile nurse service (Liiho) in the same year. The services of Vantaa and Helsinki have been in operation for such a short time that their impact could not yet be assessed. Helsinki's Liiho has had a slow start: there was only a minimal number of visits in 2021. The use of the service might be reduced by the fact that, unlike Espoo's and Vantaa's LiiSa, the service was not yet available on all days and round the clock in 2021. Furthermore, the personnel of home care and service housing could not contact Liiho directly without a consultation. In Helsinki, the consultation policies are regarded as the primary way of ensuring that the unnecessary visits the customers of home care and service housing make to emergency services are avoided. Helsinki's round-the-clock care's minimal use of Liiho may also be explained

Figure 13. Helsinki's home care employees' (N=331) assessment of the statement 'Emergency services discharge customers who are in too poor a condition to be discharged'

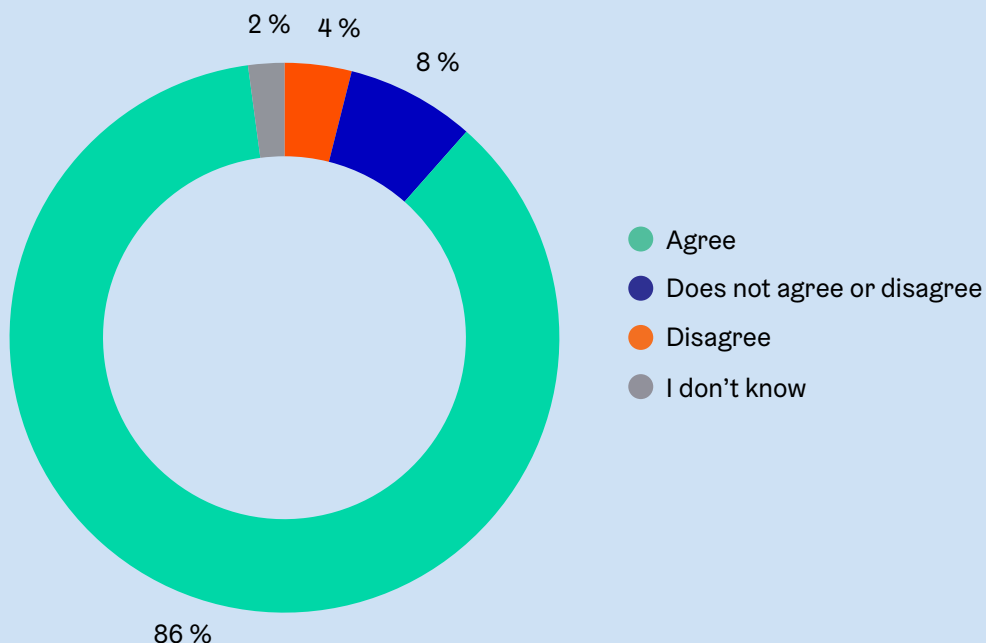
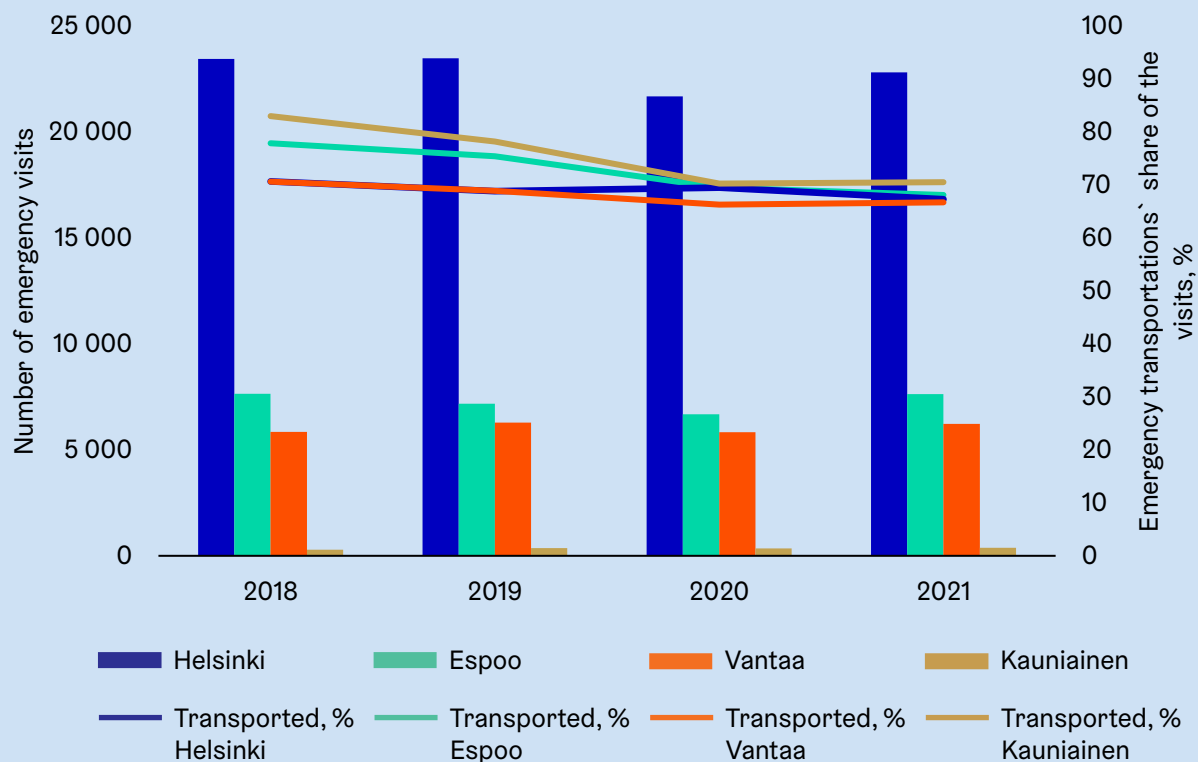


Figure 14. Emergency visits concerning patients aged 75 and over and the emergency transportations' share of the visits in Helsinki Metropolitan Area cities in 2018–2021 (Source: HUS Emergency Medicine and Services)



with the fact that the service has increased its nurse resource. This increases the capacity for using the service's own personnel to manage a larger portion of all situations involving emergency services.

The assessment could not examine how the number of patients sent from home care and service housing to emergency services has developed. HUS' emergency care statistics, which were used in the assessment, did not have information about the patients' place of departure (e.g. home, institution) because this is not a required piece of information in the Apotti system.

According to Helsinki, the development of discharging is HUS' responsibility

When it comes to further treatment and discharging of elderly patients, there is variation in the operations models and how close the cooperation between HUS and Helsinki Metropolitan Area cities is. Espoo and Vantaa use the operations model pursuant to the HUCH area provision plan, according to which the city personnel perform outreach work in the emergency care department to encounter the elderly patients who have come there for treatment. Helsinki and Kaunainen are of the opinion that developing the discharging process in accordance with the provision plan is HUS' responsibility. The provision plan states that for Helsinki, discharging nurses work under HUS and that in Helsinki, the interaction between special health care wards and basic level is implemented by these discharging nurses.

Employees in the Helsinki services do not work in the HUS emergency department and Helsinki has no development plans related to the matter. However, the process owners of Helsinki's services taken to the patients' homes and the head nurses and discharging nurses of HUS emergency department regularly review the methods of discharging.

Over 50 per cent of the supervisors who answered the survey of Helsinki's home care personnel were of the opinion that the cooperation with HUS in the discharging of home care customers is smooth. Only a third of the other personnel agreed. According to 70 per cent of supervisors and 90 per cent of other personnel, elderly people are discharged even though their condition is so poor that they should not be discharged (figure 13). According to the personnel of Helsinki's home care, the customers' visits to emergency services are increased by the fact that home care includes customers whose is too poor.

The pandemic's impact on the elderly patients' situations involving emergency services

In 2020, the number of elderly patients' emergency care calls and the elderly patients' emergency trans-

portations' share of all calls decreased in all the Helsinki Metropolitan Area municipalities (figure 14). A likely reason for the decreased visits is that at the beginning of the pandemic, the elderly, their close relatives, and personnel of home care and service housing avoided calling an ambulance and going to the emergency department or sending patients to the emergency department. In 2021, the elderly's visits to emergency services increased in all Helsinki Metropolitan Area municipalities when compared to the year previous. The increase in emergency care tasks in 2021 is likely due to the number of mild COVID-19 cases which began increasing in December 2021, which also caused congestion in HUS' coordinated accident and emergency services.

Helsinki city hospital's chief medical officer and project manager estimate that in summer 2021, the elderly patients' visits to emergency services increased due to the labour shortage the pandemic caused for home care and service housing. Due to the impact of the pandemic, the number of elderly patients' visits to the emergency services cannot be used to draw conclusions about the impacts of the measures related to the cities' emergency services. Due to the pandemic, the methods in the elderly's home care, service housing and institutional care have also been unusual. And according to Helsinki city hospital's chief medical officer and project manager, the elderly's morbidity was unusually minimal in 2020, thanks to the restrictions related to the pandemic.

Conclusions

The Helsinki Metropolitan Area municipalities and HUS have promoted the objective of managing a larger portion of elderly citizens' emergency cases in institutional care, service housing and home care instead of emergency services. They have promoted this by introducing such instructions, methods and services that strive to reduce the elderly's visits to emergency services. However, Helsinki has faced challenges in getting the personnel in home care and service housing to use the tools developed for situations involving emergency services, i.e. act in accordance with the guidebook for situations involving emergency services or the instruction for consultations outside the working hours. The mobile nurse service has only been in use in Helsinki for a short period of time and the rate at which it is used is very low. The minimal use is likely related to the fact that the personnel do not yet know the service or that they regard it as difficult to use due to the limited operating times and direct contacting option. It is also possible that the nurse resource has been enhanced in round-the-clock care so that the service in question does not need the mobile nurse service.

Helsinki is of the opinion that the discharging process is HUS' responsibility, because HUS' joint emergency services are in charge of the communications related

to discharging. This deviates from the practices adopted in Espoo and Vantaa.

In all Helsinki Metropolitan Area cities, the elderly's visits to emergency care decreased in 2020 and increased in 2021. The changes in the number of visits are likely due to the pandemic, which is why the possible impact of the measures related to the municipalities' and HUS' emergency services cannot be assessed. The statistics on visits did not reveal how the number of patients sent from home care and service housing to emergency services has developed. Therefore, the assessment could not deduce how the measures taken in the municipalities and HUS have affected the number of visits, excluding the impact Espoo's LiiSa service may have had on the emergency services visits of customers in long-term care before the pandemic in 2019.

The Audit Committee states that

The Social Services and Health Care Division must

- ▶ monitor the effect of the development measures for situations involving emergency services have on the elderly's visits to emergency services and the safety of living at home.
- ▶ continue, in cooperation with HUS and the Helsinki Metropolitan Area cities, the development of such services and measures of situations involving emergency services that can be used to improve elderly people's well-being and ability to act.
- ▶ develop its cooperation with HUS, especially in relation to the discharging process of elderly patients so that the service is available to home care better than currently.
- ▶ develop the mobile nurse service and communications concerning it so that the service would be in wider use in home care and service housing.

Mental health rehabilitees' path from hospital care to housing



Has the access that mental health patients discharged from hospital care have to housing services corresponding to their needs been promoted in accordance with the city's policies?



Yes, but in practice the queue for housing services has not decreased. Instead, the queue, which was previously in the hospital's ward of rehabilitative psychiatry, was turned with an administrative decision into an internal queue of the housing support.

The main focus of the assessment:

Has the city promoted the access that mental health rehabilitees discharged from hospital care have to housing services appropriate for their needs?

Related questions:

1. Has the city taken such measures that promote mental health rehabilitees' access to housing services corresponding to their needs?
2. Have the mental health rehabilitees' waiting times from the city's hospital care and psychiatric housing rehabilitation to service housing become shorter?

The 2017–2021 city strategy stated that Helsinki shall promote the mental health and agency of its residents. According to the city's 2021 budget, the aim was to promote the mental health rehabilitees' housing chain of hospital → service housing → supported accommodation → ordinary housing. In the budgets of 2018–2020, the objective was outlined a little differently. According to them, the diverse open welfare services were developed and enhanced to lessen the need for institutional care and more intensive housing services.

The material used in the assessment comprised email and phone surveys and interviews of experts of psychiatric and housing services and Aurora Hospital's psychosis services. The assessment also used statis-

tics about things such as the number of mental health rehabilitees waiting in Aurora Hospital for a place in housing service and the SAS (investigation, assessment and placement) decisions made. In addition to them, the assessment used documents, reports, research, and statistics about mental health patients.

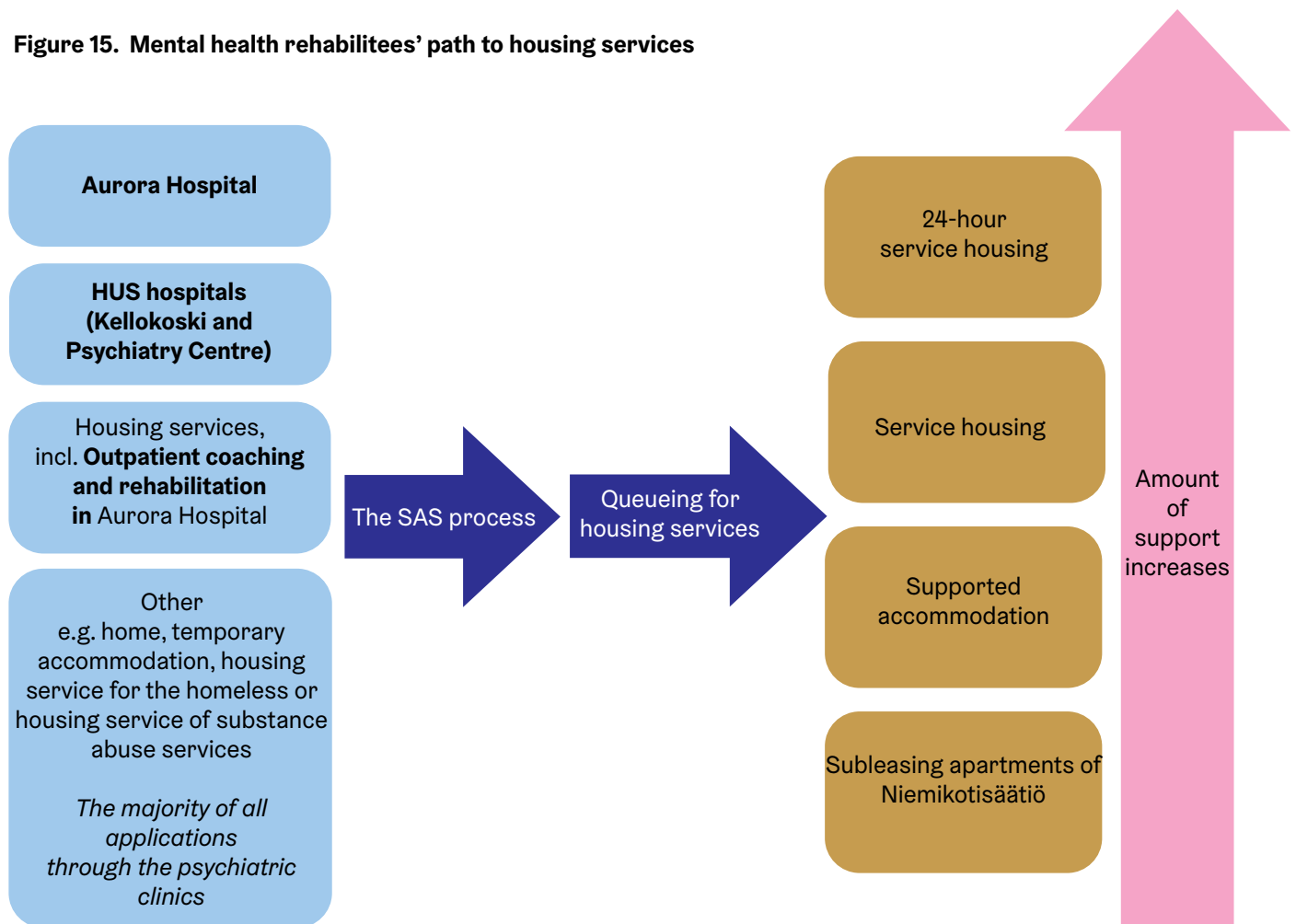
Access to housing services requires a SAS decision.

The path of a rehabilitating mental health patient from hospital to housing services consists of the SAS process and, after the SAS decision, waiting for a place in housing services (figure 15).

A mental health rehabilitee cannot apply for a housing service independently, instead, the body looking after the customer submits the application with the rehabilitee. The possible housing services applied for from the housing unit of the psychiatric and substance abuse services include 24-hour service housing, service housing, supported accommodation, and the sublease apartments of the city's subsidiary Niemikotisäätiö (figure 15). The sublease apartments are apartments owned by the City of Helsinki or Helsingin Asuntohankinta Oy Ab which Niemikotisäätiö controls and subleases for mental health rehabilitees. Living in the subsidiary's apartments is ordinary housing. The selection of the housing service location is dictated by how much or how often the customer is estimated to need support in their living. The share of applications coming from hospitals of all applications has varied from 14 to 28 per cent in 2018–2020. The majority of the applications come from the psychiatric emergency services, i.e. open welfare services. The time required by the SAS process varies, according to the calculation made during the assessment, from about a month to over two and a half months.

Actually placing a customer in a housing service often takes a long time. As a consequence of this, the hospital wards have patients who might not necessarily require any more hospital care, but who cannot be discharged due to their reduced ability to act or psychological condition or lacking housing conditions. Waiting in a hospital is expensive for both the city and the patient. A long waiting time can also weaken the patient's motivation for treating their illness. However,

Figure 15. Mental health rehabilitees' path to housing services



some of the mental health rehabilitees discharged from hospital wait for a place in housing services at their home instead of the hospital. Mental health rehabilitees waiting for a place in housing services are offered appropriate hospital care or open welfare services and third-sector services.

A customer might have to wait years for a place in housing services

Supported accommodations do not have a system for classifying the urgency in the placement in housing services; the decision are made using case-specific discretion. However, the aim is that those waiting in hospitals would be included in the housing services a little faster than, for example, those who can wait at home with the support of home care or those applicants who have already been included in housing services for a while. The placement is also affected by where places in housing services become free. According to the statement the Social Services and Health Care Division gave to the City Board in August 2021, the groups prioritised in the placement of mental health rehabilitees in housing services are the patients in HUS wards, the customers of children welfare and after-care, those in emergency accommodation and the homeless. According to the statement, the waiting time after the SAS decision is 1–3 months for these

groups. For other groups, the waiting time is 1.5–2 years. In January 2022, the city strived to resolve the issue of customers waiting in hospitals by placing in a private nursing home (which started its operations in December 2021) all the customers who had waited in Aurora Hospital and wanted to be included in the service in question.

According to the agreement between Helsinki and HUS, the patients discharged from the HUS hospitals in Kellokoski and the Psychiatry Centra must be placed in housing services provided by the city within the waiting period (14 days) reserved for the transfer. If the city cannot place a patient for further treatment within the waiting period, treating the patient at HUS will begin to accumulate transfer delay days for which the city pays a transfer delay days fee. If there are no places available in the city's own housing service units or blanket agreement units, the waiting customers coming from HUS will be provided a place in housing services as a direct award of the contract from a housing service unit of a private service provider, for example. No time obligations or targets have been set for the placement of the mental health rehabilitees coming from places other than HUS hospitals. According to the interviewed experts of supported accommodation units, a time target could encourage placing customer coming from hospitals, from example, housing services faster.

On the other hand, the interviewed experts are of the opinion that it should be considered whether prioritising the customers coming from hospitals is always the wisest thing to do and whether people such as the homeless should be prioritised.

Hospital beds have been turned into places in housing rehabilitation

The psychiatry services and substance abuse services have strived to solve the waiting issue by turning the rehabilitative psychiatry wards of Aurora Hospital into housing services belonging to the supported housing unit. The outpatient care training units and rehabilitation units were turned into housing units belonging to supported accommodation in 2019, and the Aurora housing unit, which previously belonged to the hospital, in 2021. After the reform, these units have continued their operations in the same facilities in which the outpatient care training units and rehabilitation units operated previously as wards of the hospital. Some of the original personnel still work at the units. The reforms have freed up human resources which have then been transferred to the outpatient care of psychosis services. The newly available resources have been used to increase the services for mental health patients in outpatient care and housing services. The aim is to decrease the need for hospital care and promote the mental health rehabilitees' opportunities of transferring into a less intensive housing service or moving on safely from being a customer of supported accommodation.

The service selection has been expanded through procurement of housing services

Because the majority of the housing services the city provides for mental health residents are purchased services, the question of how the service providers of the purchased services have been selected is relevant for the provision of an appropriate place in housing services. The 2021 competitive tendering strived to grow the service selection of housing services for mental health customers so that the possible locations of apartments was expanded to cover Helsinki and its neighbouring municipalities. The purpose of the expansion was to resolve the issue of some of the rehabilitees having trouble finding in the housing service units in Helsinki a place in housing services corresponding to their needs.

Transition to less intensive services is promoted

It is the objective of the mental health rehabilitees' supported accommodation services to help the rehabilitating customers already included in housing services to transition from the intensive housing services to less intensive ones. This may affect how well the mental health customers, who are being discharged

from hospital care and might, at the start of their recovery, require more intensively supported services, can access the housing service that corresponds to their needs. The costs of less intensive housing services are lower than those of more intensive services, which means that changes in the degree of support affect the costs of the city's housing services. According to the information obtained from supported accommodation services, the number of customers who have changed their degree of support in housing services has increased in 2018–2020. About two-thirds of the customers who have changed the degree of their support have transitioned to less intensively supported services. However, the share of customers who have changed from less intensive services to intensive services has grown a little in 2018–2020. Transitioning to services of a different intensity has increased, as was intended, but it has also increased in an unwanted direction. The transitions are likely based on changes in the customers' individual needs. The assessment did not examine whether the support level decisions have been in accordance with the customers' needs.

There is need for more places in housing services

The Social Services and Health Care Division has identified the availability of places in housing services as one of the key factors limiting the access to the service. Places in service housing and 24-hour service housing, in particular, become available rarely. And the available places in supported accommodation, service housing and 24-hour service housing may not necessarily correspond to the mental health rehabilitees' needs. According to the statement the Social Services and Health Care Division gave to the City Board in autumn 2021, shortening the queues to housing services requires, in addition to developing the content of the operations, increasing the number of places in housing services by 200–300 places by 2025.

The total number of places for mental health rehabilitees in housing services provided by the city increased in 2019 (2,126 places) when compared to 2018 (2,091 places). The number grew by 35 places. In 2019–2021, the total number of places remained on the same level, but the distribution of the places into different forms of service housing changed in 2021. The most significant changes were the number of places in 24-hour service housing (the most intensive form of supported accommodation) decreasing by 51 places, the number of places in service housing increasing by 44 places, and the number of places in supported accommodation increasing by 32 places.

According to the experts participating in both psychosis services and the SAS process of supported accommodation, there is still need for even more places in supported accommodation and service housing. According to both parties, there is also scarcity of

Table 13. People waiting in Aurora Hospital and housing rehabilitation for a place in housing services in the first week of the year in 2018–2022

Aurora Hospital's wards for mental disorder services and psychosis and the first line

Year	2018	2019	2020	2021	2022
Those waiting for a place in service housing, number of people	19	39	31	19	8
those who have waited for over 28 days, per cent	95%	95%	100%	89%	50%
Those waiting for a place in rehabilitative psychiatry, number of people	9	4	7	1	2
Those waiting for a place in Niemikotisäätiö's psychiatric housing rehabilitation, number of people	6	7	8	2	5
In total	34	50	46	22	15

Psychiatric housing rehabilitation in the Aurora area (supported accommodation units: outpatient training, rehabilitation unit and housing unit)

Year	2018	2019	2020	2021	2022
Those waiting for a place in service housing, number of people	26	31	30	48	35
those who have waited for over 28 days, per cent	96%	100%	100%	100%	100%
Those waiting for a place in rehabilitative psychiatry, number of people	0	0	0	0	0
Those waiting for a place in Niemikotisäätiö's psychiatric housing rehabilitation, number of people	11	16	18	28	32
In total	37	47	48	76	67
Total of all people waiting in Aurora (the hospital's current and former wards)	71	97	94	98	82

such places in housing service units that have the competence required for cases of substance abuse and severe behavioural symptoms. The parties disagree whether the number of places that offer Swedish-language services or that have competence in neuropsychiatry should be increased.

Queues have moved from hospitals to accommodation rehabilitation

The supported accommodation unit of psychiatric and substance abuse services does not follow very closely the waiting times of mental health patients who have been discharged from Aurora Hospital and who are in the queue for housing services. Instead of waiting times, the unit uses monthly statistics to monitor the number of customers waiting for a place in housing services. A more close monitoring of waiting times was deemed unnecessary, as there is no statutory obli-

gation or target time for placing a person waiting in a hospital or other service into a place in housing services. According to the information from the assessment manager of supported accommodation, the customer and patient information system Apotti, introduced in 2021, would enable monitoring the waiting times more closely.

Statistics of the mental health rehabilitees waiting in Aurora Hospital for a place in housing services in the first week of the year in 2018–2021 (table 13) were requested for the assessment. Based on the statistics, the number of people on waiting lists increased in 2019 in comparison to 2018. In 2020, the number of people on waiting lists was approximately the same as in 2019. In 2021, the hospital's mental health services and first-line wards had considerably less people waiting for housing services than in the previous years. However, the queue has moved from the hospital units to hous-

ing rehabilitation units of psychiatry so that the number of mental health customers waiting in Aurora has remained practically the same as before. In the first week of 2022, the number of people waiting in Aurora Hospital for a place in housing services decreased clearly. This was likely affected by rehabilitees being placed in the new nursing home in January 2022. When examining the statistics, the fact that the number of people on waiting lists might vary during the year must be taken into account.

According to the queue statistics, almost all customers waiting in Aurora Hospital for a place in housing services had, at the time of the assessment, waited for over 28 days (table 13). An exception to this were those who in the first week of 2022 waited in the mental health and first-line wards; only half of them had waited for over 28 days. It is questionable whether classifying the waiting times like this benefits the monitoring, since according to the Division's own estimation, the waiting can take years.

The pandemic's impact on the mental health rehabilitees' path from hospital care to housing

The pandemic has truly only affected the discharging stage of mental health rehabilitees' housing service process, if a rehabilitee falling ill or being exposed to the COVID-19 has postponed the date the rehabilitee is discharged from hospital. However, the pandemic has not affected the SAS operations of supported accommodation. There have only been a few cases of COVID-19 in the housing service unit for mental health customers, which is why the mental health rehabilitees could be placed in newly available places as normal.

Conclusions

The city has strived to promote the access that mental health rehabilitees discharged from hospital care have to housing services appropriate for their needs. However, the number of people on waiting lists did not change significantly in 2019–2021; the patients waiting in of Aurora Hospital's rehabilitative psychiatry wards have been transferred to so that they now are customers of housing services. The assessment could not determine whether turning the patient places in Aurora Hospital's psychiatric services into places in housing services was an authentic operational change in the services for mental health rehabilitees or merely an administrative move. From the perspective of using the city's resources, the change is appropriate, as it freed up human resources from hospital to outpatient services, and the change is likely to create cost savings.

Another central measure used to promote mental health rehabilitees' access to housing services suitable for them was organising in 2021 a competitive tendering concerning the purchase services for mental health

residents. The competitive tendering aimed to increase the housing services selection for mental health residents, because the previously available places in housing services could not always meet the needs of mental health rehabilitees. When this assessment was being drafted, the new contract period had only just begun in 2021, which is why the impact of the measure could not yet be assessed.

The 2018–2020 housing level decisions for those waiting in the hospital indicate a transition from intensively supported housing service levels to less intensively supported ones, which is in accordance with the budget target. However, some of the people on waiting lists have to wait a rather long time for a housing service that meets their needs, which increases the costs of mental health care services both in the long and the short term. Long waiting times are also burdensome on a personal level. Therefore, it is necessary to examine, from the perspective of both costs and the customers' well-being, how well the access from hospital to housing services functions.

At the beginning of 2022, the city succeeded in decreasing the number of people waiting in the hospital for a place in housing services by moving all willing customers from the hospital to the new nursing home. This is not a permanent solution to the queue issue. The Division is of the opinion that the number of available places in housing services is too small. According to the experts participating in both psychosis services and the SAS process of supported accommodation, there is still need for even more places in supported accommodation and service housing and for places in such supported accommodation services that have the competence needed in cases of substance abuse and severe behavioural symptoms.

Based on the available material, the assessment could not determine whether the mental health rehabilitees' waiting times from the city's hospital care and psychiatric housing rehabilitation to service housing have become shorter in 2018–2021. According to the Division's estimate, some patients stay on waiting lists for years. The waiting times are not really monitored, only the number of people waiting. The number of people waiting in Aurora Hospital's wards of mental health services and psychosis services and first-line services have decreased in 2018–2022, but at the same time, the queue has turned into the supported accommodation's internal queue for the psychiatric housing rehabilitation operating in the Aurora hospital area. This is due to the aforementioned measure of turning places in hospital care into places in housing rehabilitation.

The placements in housing services emphasise the patients in HUS wards, the customers of children welfare and after-care, those in emergency accommodation and the homeless. Otherwise, the placements are subject to case-specific discretion. The goal is to place

those waiting in the hospital faster than the applicants already included in housing services. For people who are on a waiting list but not in HUS hospitals, there is no set target time period during which the person should be able to access housing services, therefore, in regards to most customers there is no incentive to monitor or shorten the waiting times.

The Audit Committee states that

The Social Services and Health Care Division must

- ▶ increase the number of places in supported accommodation and service housing that corresponds to the customers' needs.
- ▶ set a target timeframe within which a mental health rehabilitee must be able to access a housing service that meets their need.
- ▶ monitor the overall time spent on the waiting list for housing services and how successfully the target time is observed.
- ▶ enhance the measures promoting mental health rehabilitees' access to housing services in order to shorten the waiting times.



Implementation of the Physical Activity Programme goals



Have the actions of the Physical Activity Programme of Helsinki been implemented?



The actions have largely been implemented.

The main focus of the assessment:

Have the actions concerning the Physical Activity Programme of Helsinki been implemented?

Related questions:

1. Have the Divisions of Urban Environment and of Culture and Leisure implemented the actions of the Physical Activity Programme that encourage people to exercise?
2. Have the Divisions implemented the Physical Activity Programme's actions to promote children's adoption of basic activity skills and habits?
3. Have the Divisions implemented the Physical Activity Programme's actions to promote sufficient physical activity in the everyday lives of children and young people?

Helsinki's 2017–2021 city strategy stated that lack of physical activity is one of the most significant factors undermining people's well-being. Thus, the promotion of physical activity has been made one of the leading projects of the city strategy. Helsinki's Physical Activity Programme 2018–2021 was approved by the City Board on 3 December 2018. The assessment examined three of the eight target areas of the Physical Activity Programme. The assessment's target areas focused on the physical activity of children and young people and the attractiveness and encouraging nature of the activity environment. The target areas contained a total of 25 measures. The achievement of the targets was examined by assessing how the measures pursuant to the target areas have been taken in relation to the indicators set for them. The majority of the Physical Activity Programme's actions were intended to be implemented by 2021. The implementation of some of the actions was timed to take place later, which is why it is difficult to only assess them through the lens of how the actions of the Physical Activity Programme have progressed.

The central material of the assessment comprised the written responses from the contact persons of the actions assessed and the joint interviews of the Physical Activity Programme's project manager and director of sports. The written enquiries targeted all Divisions and Helsinki Regional Transport Authority (HSL). The assessments also used materials from the Audit Committee's 2nd commission's assessment visits to the Culture and Leisure Division. Other materials used included the monitoring platform of the activity monitor (liikkumisvahti), Helsinki's plan for early childhood education, and the urban environment publications.

The actions have mainly been implemented as intended

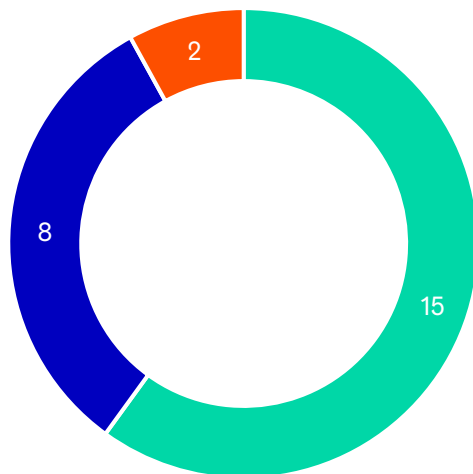
Figure 16 shows a summary assessment of the implementation of all 25 actions. The implementation of the actions was assessed with a three-step colour scale. More detailed information about the implementation of the measures is presented in the assessment's background memoranda (www.arviointikertomus.fi). The figure shows that the actions have mainly been implemented as intended.

The actions are divided into three target areas to be assessed. The target area of 'The urban environment and the selection of culture and physical activities encourage physical activity' contained 11 actions, seven of which had been implemented or had progressed on schedule. Four of the actions had either been implemented or advanced, but not on schedule.

Another target area assessed was 'Small children adopt basic skill and habits related to physical activity', which contained four actions, two of which had either been implemented or advanced on schedule. The implementation of one action had progressed, but not on schedule. The implementation of one action had not progressed, because developing the indicator of the action was abandoned. The development of the indicator was abandoned because it was later noted that it was not functional.

The third target area assessed was 'Sufficient physical activity is part of the everyday lives and learning of children and young people', which contained ten actions, six of which had either been implemented or advanced on schedule. Three of the actions had either been implemented or advanced, but not on schedule. According to the indicators set for one of the actions, the implementation of the action had not progressed.

Figure 16. A summary assessment of the implementation of the actions, piece(s)



- The action was implemented / The implementation of one action progressed on schedule (60%)
- The action was implemented, but not on schedule / The implementation of one action progressed, but not on schedule (32%)
- The implementation of the action did not progress (8%)

The content of the first indicator changed and no reference data from the years previous was available. Another indicator did not produce results suitable for measuring the action.

Not all the indicators had a target level

The assessment revealed that all the Physical Activity Programme's measure-specific indicators had not been set a target level. The action-specific indicators may have been set as 'yes or no' indicators for such action for which this type of indicators are not suitable. Furthermore, there were cases where quantitative targets were completely missing from such indicators for which quantitative targets would have been suitable. When interviewed, the representatives of the Culture and Leisure Division stated that the actions of the Physical Activity Programme are often experimental and, due to the introduction of new operations models, difficult to predict, which is why setting target levels was seen as a difficult task. Setting the target levels was also made more difficult by the faults in the compilation of statistics and collection of data.

Awareness of the importance of being physically active was improved

Improved, city-organisation-level awareness of the positive impact of physical activity was seen as the most important result of the Physical Activity Programme. The actions of the Physical Activity Programme have also contributed to combining the physical activities with the Division's basic services. For example, sections promoting physical activity were added to the new plan for early childhood education and the action plans for comprehensive schools, general upper secondary schools and vocational education for the 2021–2022 school year. The Physical Activity

Programme's actions also increased the leisure activities provided at schools and developed the low-threshold leisure activities. Furthermore, the conditions for Helsinki residents' physical activity improved since the urban environment was altered so that it favours being physically active. For example, the conditions for physical activity on schoolyards and playgrounds were improved. Biking was promoted by building bicycle paths and increasing the number of city bikes and bike racks. The conditions for wintertime biking were also improved.

Communications about leisure activities have room for improvement

Communications about leisure activities were identified as one of the development areas of the implementation of the Physical Activity Programme. According to the Culture and Leisure Division, organisations would want the cities to assist them in communications about the physical activity projects implemented with subsidies. The assessment stated that one of the challenges of implementing the Physical Activity Programme is that the resources for promoting the physical activity of people of different ages were relatively sparse and the programme's time span short. The assessment of individual actions also noticed that limited resources are seen as issues for implementing the actions. In the interview, the representatives of the Culture and Leisure Division stated that reaching people through only the actions of the Physical Activity Programme was limited. They also said that in the future, more resources must be allocated for actions similar to the Physical Activity Programme and the actions must be focused better. The general opinion was that actions should be focused on activating the city residents who are the least physically active.

The pandemic's impact on the implementation of the Physical Activity Programme

In many ways, the pandemic made it difficult to implement the actions of the Physical Activity Programme. For instance, personnel's participation in the development of the programme was limited and networking became difficult. Some of the events had to be cancelled due to the pandemic. The pandemic affected the participation in indoor activities, in particular.

By utilising the physical activity indicators in the study of small children's physical activity (which was carried out in 2020–2021), it was noted that almost all children aged 4–6 achieved the physical activity recommendation of three hours. According to the 2021 school health survey, the number of pupils being physically active for one hour a day had increased on almost every grade. On the other hand, the number of pupils who only participated in light exercise had continued to grow. According to the interview, the pandemic has exacerbated the differences in people's physical activity.

Conclusions

The actions of the 2018–2021 Physical Activity Programme have largely been implemented. The majority (15) of the assessed 25 actions of the Physical Activity Programme have been either implemented or advanced on schedule. Eight of the actions had either been implemented or advanced, but not on schedule. The implementation of two actions did not advance, because the implementation of one of the actions could not be measured and the implementation of the other was not regarded as meaningful.

Improved, city-organisation-level awareness of the positive impact of physical activity was seen as one of the most important results of the Physical Activity Programme. The actions of the Physical Activity Programme promoted combining physical activities with the Divisions' basic services by, for example, adding sections promoting physical activity into the plan for early childhood education and the action plans for educational institutions. The measures of the Physical Activity Programme also increased the leisure activities provided at schools and developed easily acces-

sible leisure activities. Furthermore, the conditions for Helsinki residents' physical activity have improved since the urban environment has been altered so that it favours being physically active.

Not all the Physical Activity Programme's measure-specific indicators had a target level. Setting target levels for the indicators would facilitate monitoring the indicator and could promote achieving the targets. Communications about leisure activities were identified as one of the development areas of the implementation of the Physical Activity Programme. According to the Culture and Leisure Division, organisations have asked the city for additional assistance in communications related to the physical activity projects provided through grants. The implementation of leisure activities for children and young people requires adequate and high-quality communications about the leisure activities.

From the perspective of promoting physical activity, the issues of the Physical Activity Programme were its short span and sparse resources. In addition, reaching people through only the actions of the Physical Activity Programme was limited. It seems that in actions like the Physical Activity Programme, it is important to reserve more resources and strive for more focused actions. In addition, the pandemic made it difficult to implement the actions of the Physical Activity Programme. For example, participation in physical activity taking place indoors was restricted. Personnel's participation in the development of the Physical Activity Programme and networking was limited, and some of the events had to be cancelled due to the pandemic.

The Audit Committee states that

the Culture and Leisure Division must

- ▶ in the future, set clear target levels for the indicators of actions promoting physical activity so that the achievement of the targets can be monitored.
- ▶ communicate more actively about the physical activity programmes implemented with subsidies.



Man-made environment and ecological sustainability



Promotion of biodiversity in forestry



Has the city has systematically conserved or increased biodiversity in the forests and wooded areas?



Yes, even though increasing biodiversity was not a key target for the forest management.

The main focus of the assessment:

Has the city has systematically conserved or increased biodiversity in the forests and wooded areas?

Related questions:

1. Do the city's policies and work instructions concerning forestry promote biodiversity?
2. Has the management of forests and wooded areas been implemented in a manner that promotes biodiversity?

The assessment examined the promotion of biodiversity in the forests and wooded areas owned by the City of Helsinki. In 2018, the Urban Environment Division controlled and maintained 7,400 hectares of green spaces. It is about 34 per cent of Helsinki's land area. Over half (4,590 hectares) of the green areas were forests. Parks accounted for about 925 hectares. A park is a man-made environment while a forest is an area where the vegetation is similar to natural forest vegetation. Urban forests also contain different kinds of park- and yard-like and half-open wooded areas, narrow strips of wooded areas, former cultivated land that has grown into a wooded area, rocks and wooded areas by the beach. In late 2019, the forested conservation areas accounted for 190 hectares. The conservation areas were excluded from the assessment.

Biodiversity refers to the diversity of species, ecosystem (different types of living environments and biotypes) and living environments and the species' inherent internal diversity. According to the latest assessment of threatened species, the most significant factor that has affected the species becoming threatened is the changes in forest living environments, such as the decreasing amount of moulder wood or large trees in old forests and the regenera-

tion and management actions in forests. Biodiversity is a necessity for the well-being of humans, because it affects things such as climate regulation, flood protections and soil fertility.

The 2017–2021 city strategy stated that Helsinki fosters its valuable nature and acts to increase the biodiversity in urban settings. The strategy set the systematic increasing of biodiversity as the key target of forestry in both forests and wooded areas. The same policy is included in the 2021–2025 city strategy, according to which 'increasing systematically the biodiversity in the forests and wooded areas of recreational and natural areas and having the forest age naturally is the key target'.

The material used in the assessment comprised the interviews of the experts who at Urban Environment Division are responsible for the policies, instructions and plans of nature management and for the promotion of biodiversity. Related to the practical implementation of forest management, the experts of Stara, the City of Helsinki's construction service enterprise, were interviewed. The assessment also used the written replies of people in charge of the orders, quality control and zoning of the nature management work in forests, and the information from the Audit Committee's first commission's assessment visits to the Urban Environment Division. During the assessment, a field visit was used to investigate Haaga's nature management plan and the nature management work implemented in the area, together with the experts who participated in the planning of nature management.

The nature management policy and the work instruction concerning forests are based on pluralism

The nature management in forests is guided by the City of Helsinki's nature management policy approved in 2011, which is a long-range action plan. The nature management work instruction concerning forests describes in more detail the planning principles for nature management and the methods for implementing nature management and it guides the planning and implementation of nature management. The perspective of nature management policies and the work instruction concerning forests is based on pluralism. Those values are the social, aesthetic, ecological and economic values. The social values refers to the expe-

periences of the local residents and users, the aesthetic values refers to things such as the landscape, cultural environment or cityscape, and the economic values refers to the as efficient and purposeful as possible allocation of economic resources reserved for nature management. Of the values defined in the policy, only ecological values are related to the promotion of biodiversity. The values refer to protecting the diversity of biotypes and species and nature's own processes.

Unlike the 2017–2021 city strategy, the nature management policy and the work instruction concerning forests do not emphasise the promotion of biodiversity as one of the key principles of forest management. The values are not put in order of priority. However, the conservation of biodiversity is seen as an important principle. The objective of forest management has been to develop and maintain a residential and recreational environment that is pleasant, sustainable, functional, safe and healthy. The Division has strived to manage the wooded areas so that they remain viable. The viability of forests refers to the trees' ability to grow and regenerate and the well-being of forest species.

The starting point of the nature management policy is that the city's objective of increasing the portion of all forests was already achieved in the early 2000s. The policy does not propose increasing the amount of old forests, but it highlights the need to reform the forests with weakened woods. The need for reform is justified with the environment, promotion of biodiversity, heavy use of forests, landscape maintenance, preparing for climate change and the safety risks the weakened trees cause for people. On the other hand, the policy states that the weakening of trees in the valuable nature sites increased biodiversity and that old forests that are close to the natural state and have lots of moulder wood are valuable sites that are excluded from the management actions. According to the nature management policy and the work instruction concerning forests, the biodiversity of forest nature is promoted by letting forests have enough moulder wood, favouring the natural regeneration of forests and the trees natural age structure, and leaving thickets for the birds and animals. Environmentally friendly technology is to be used in forest management. Additionally, the option of restoring the sites valuable for biodiversity is investigated.

Helsinki's forest management uses the management categories based on the national management categorisation of green areas, which was published in 2007. The categories determine the nature management's level of quality according to the purpose, location and other special characteristics. In recreational forests, the management actions are focused along the routes, and bushes and concentrations of moulder wood are allowed further away from the routes. Shelter belts are usually wooded areas located between the traffic routes and residential areas in an urban setting.

According to the work instruction, the management of shelter belts aims for maintaining the shelter effect by thinning out the trees at regular intervals so that the end result is a layered and viable group of trees.

A valuable forest is a wood or forest area that is especially valuable due to nature conservation, landscape or culture history. However, conservation areas are not included in the management category 'valuable forest'; they have their own category. Valuable forests are managed according to the special instructions described in the area and nature management plan. According to the instruction, from the management are excluded such areas whose natural values are maintained or improved by leaving them unmanaged. The city's nature areas located in other municipalities can, according to the nature management policy, be excluded from the management more than those located in the city's own region. Economic reasons can also justify excluding some areas from the management.

The work instruction concerning forests contains more detailed instructions about how the living environments valuable for biodiversity and other sites are marked in the nature management plans. According to the work instruction, the particularly important living environments defined in the Forest Act are assessed in an inventory and then protected in the city's street plan area, even though this is not required by the Forest Act. The city's nature management takes into account the living environments presented in the criterion 'conserving the characteristics of valuable living environments' of the PEFC forest certification.

The wooded and green area department plans, the maintenance unit orders and Stara implements the nature management actions

The plans for nature and landscape management are drafted in the parks and green areas unit of the Urban space and landscape planning service of the Urban Environment Division. They are based on the plans for common areas, which are approved by the land use manager. The environmental services experts participate in the drafting of the plans for common areas by commenting on the plans through the lens of promoting biodiversity. The environmental services experts also comment on the nature and landscape management plans, if the human resources allow it.

The maintenance unit of the Urban Environment Division's service entity of buildings and common areas orders the forest management actions from the city's construction service enterprise Stara which implements the practical forest management. According to both the maintenance unit and Stara, the cooperation has been smooth. Stara has drafted the technical work instructions for nature management, which were

last updated in 2019. The instruction is based on the Urban Environment Division's work instruction concerning forests and the data sheet of forest area maintenance. The data sheet contains the descriptions, quality requirement and methods descriptions of all areas of nature management. According to the observations made during the assessment, letting forests have enough moulder wood is at Stara one of the central actions that promote biodiversity in practice. With time, increasing amounts of moulder wood have been left into forests. According to Stara, the criteria the city has set for nature management should be specified in regards to things such as moulder wood.

The quality of the nature management Stara performs in forests is assured with establishing meetings on worksites, Stara's in-house control, worksite monitoring and quality checks during the worksite or after it. In cases where Stara uses private contractors, the aim is to ensure that they too observe the city's nature management policy and the work instruction for nature management in forests. If necessary, Stara may consult the nature experts of the Environmental Services. This happens in cases where, for example, a tree that is in poor condition and which the residents want felled is located in the core territory of a flying squirrel. From Stara's perspective, the cooperation has been smooth, and the nature experts have come to the sites without delay.

The nature management policy and the work instruction concerning forests are largely in line with the Metso programme and the LUMO programme.

The assessment compared the most central nature management actions through which forest nature's biodiversity is promoted pursuant to the 2008 METSO programme (updated in 2016), Helsinki's 2008 and 2021 LUMO programmes and the city's nature management policy and work instruction concerning forests. The METSO programme is the action plan for the biodiversity of Southern Finland's forests. Based on the comparison it can be said that the city's nature management policy and work instruction concerning forests have taken into account the 2008–2017 LUMO programme's policies regarding actions promoting biodiversity. In this regard, the nature management policy and the work instruction concerning forests are consistent. The city's instructions and policies also strive to promote the structural features, characteristics and living environments determined as important for biodiversity in the METSO programme. However, some of the old forests that are, according to the METSO criteria, valuable, are not identified in the city's policies and instructions as sites worth conserving.

Sites with old trees are usually included in METSO's first category which is intended for sites that already are significant for biodiversity. In the criteria for the

first-category sites of the METSO programme, the age of trees determined as old varies from 80 years to 160 years, depending on the tree and living environment. According to the 2008–2017 LUMO programme, a forest whose trees are over 150 years old is an old forest. According to the LUMO programme, an old forest is only considered valuable if it is in its natural state. The new LUMO programme for 2021–2028 states that old forests and individual trees will be increased systematically. However, the new programme does not define in more detail what the terms 'old forest' or 'old tree' refer to.

The nature management policy states that forests with trees in poor condition should be reformed. On the other hand, natural forests with a lot of moulder wood should be saved. The work instruction concerning forests proposes an exact categorisation, based on the PECF forest certification criteria, for which old forests should be excluded from the forest management. According to the work instruction, these include forests whose trees are aged 1.5 times that of the recommended age for regeneration. The forest to be excluded from the management measures should also have a varied age structure and no felling may have taken place in the forest for 60 years. Therefore, in the forests excluded from forest management, old deciduous trees and moulder wood should account for at least 15 per cent of the forest volume.

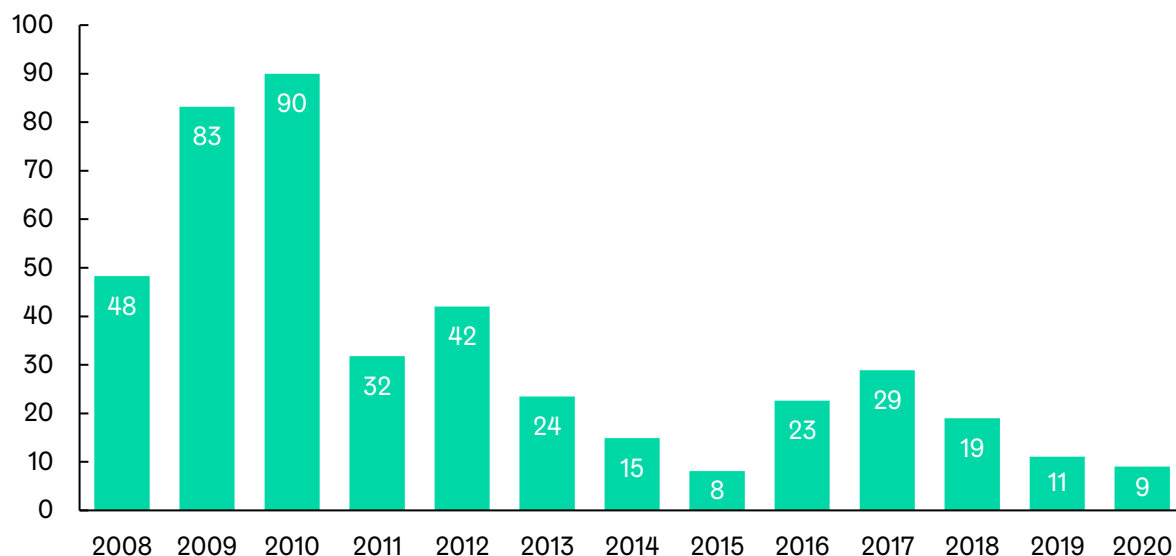
In the assessment interviews and on the on-site visit, the safety of residents and forests users was highlighted as the key factor preventing the preservation of ageing trees. Those planning forest management at the Urban Environment Division also brought forward the responsibility issues: if a tree confirmed as decrepit is recorded in the nature management plan, but it is not felled due to biodiversity, is the city liable for the possible damages? The experts responsible for the nature and landscape management plans have asked the city's general counsel for a report on the matter.

The nature management policy requires updating

The nature management policy states that its implementation is monitored annually, the policy and its effect are assessed, and the policy is updated when necessary. According to the assessment observations, the policy has not been updated since it was drafted. The valid nature management policy highlighting biodiversity cannot be applied in practice, because the political decision-makers emphasise biodiversity in accordance with the city strategy. Even if the nature management plans were pursuant to the nature management policy, the Urban Environment Committee might not accept them as they are.

In the interviews concluded for the assessment, experts from different bodies agreed that the nature management policy requires updating. According to

Figure 17. Thinning in hectares in the city region in 2008–2020



the experts, the nature management policy should be updated so that biodiversity is prioritised over other but still relevant objectives. On 20 April 2021, the Urban Environment Committee stated that the city's nature management policy and work instruction for nature management should be updated to correspond to the city's current biodiversity objective. According to the information obtained for the assessment, the policy update began in early 2022.

Within the Urban Environment Division there have been diverging views on what the promotion of biodiversity means. The urban space and landscape planning unit views the forest management measures as promoters of biodiversity whereas the Environmental Services, which highlight nature conservation, believe minimal forest management measures to be beneficial. According to the expert interviewed for the assessment, the forest management of the city's forest cannot at the moment adequately identify the best actions for promoting biodiversity better than before.

There is only a little indicator data available about the effects of nature management

The 2008–2017 LUMO programme proposed several different indicators for monitoring the actions concerning forests. These included the age structure and tree species relations of forests, natural forest areas' share of the overall forest area, amount of moulder wood by forest area, and annual total logging outturn. However, there is no follow-up data available about the key indicators proposed in the programme. An exception to this is the logging outturn, as there is data available about the thinning implemented by Stara in 2008–2020 (figure 17). Based on the data, the amount

of thinning has decreased considerably after 2010 i.e. after the city's nature management policy was published in 2011.

According to the information obtained on the assessment visits, the increased biodiversity in the forests owned by the city is proven by the diversification and ageing of the forests' tree structure, the increasing amount of moulder wood, and the flying squirrel being encountered more widely. Of these indicators, the expanding territories of flying squirrels are the only one of which more detailed data is available. The surveys concerning flying squirrels show that the species has quickly become more common in Helsinki from 2014 onwards, and its range has also grown continuously. The first moulder wood survey was carried out in Helsinki in 2021, which means that it cannot be used to state whether the amount of moulder wood in Helsinki's forests has increased in comparison to the previous years. The results of the survey had not been published when the assessment was being drafted.

There is no policy concerning the handovers of forest areas located in other municipalities

The assessment investigated whether the Urban Environment Division has continued the preparations for the instruction for handovers of properties located in other municipalities. The same instruction was developed by the Real Estate Committee in 2017, but was then returned for further development. The instruction was also supposed to concern the handovers of the city's expansive wooded recreational areas that may be important in regards to natural values. Areas like this can be found in the vicinity of the Nuuksio National

Park, for example. The aim is to investigate, in cooperation with the state environmental authority and during the preparatory work, whether the areas can be turned into conservation areas or parts of the national park. The Urban Environment Division has continued to perform the relevant background research. However, the preparatory work related to the handover of Helsinki's properties located in other municipalities could not be completed due to resource reasons so that the matter could have been submitted for a ruling.

The pandemic's impact on the promotion of biodiversity in forest management

During the pandemic, the residents' and stakeholders' participation in the planning of nature management has been enabled by introducing online events where people could give the planning bodies direct feedback on the draft plans for the common areas. In addition, the residents had the opportunity to give feedback on draft plans for nature management and landscape management through an online survey.

Conclusions

The city has systematically conserved and increased biodiversity in forests and wooded areas, even though increasing biodiversity has not been the key objective of forest management. The natural value of the city's forests have increased in the long term, thanks to the nature management and planned exclusions from the management.

The city's policies and work instructions concerning forest management have promoted biodiversity, even though they do not make it the key objective of forest management, unlike the city strategies have done since 2017. Alongside the promotion of biodiversity, the nature management policy has set forest management other, equally important objectives. These include enabling recreational use, landscape maintenance, and enabling the residents' safety. In regards to the emphasises concerning the objectives' order of priority, the nature management policy and the work instruction concerning forests are out of date. Renewing the nature management policy began in 2022.

The city's nature management policies and work instructions are in line with the city's 2008–2017 LUMO programme, which was in force at the time they were drafted. It can also be said that the city's policies, instructions and nature management practices, which were in force at the time of the assessment, mainly conserve or increase the living environments important for biodiversity or the structural features or other features the METSO programme has determined as

important for biodiversity of forest nature. However, the characteristics of a valuable old forest are different in the METSO programme and the city's policies. According to the interpretation made in the assessment, in both the 2008–2017 LUMO programme and the work instruction concerning forests, an old forest important for biodiversity is defined so that some of the forest that are, according to METSO's definitions, old and valuable, can be left unidentified. Additionally, the safety of the residents does not always allow for conserving old trees.

The management of forests and wooded areas has been implemented in a manner that promotes biodiversity. The key actions promoting biodiversity were allowing forests have moulder wood, favouring trees of different species and ages, and excluding sites recognised as important for biodiversity from the nature management. There is not yet a lot of data available about the effectiveness of the nature management actions, but all the bodies that submitted data for the assessment agreed that the forest management has increased the biodiversity in Helsinki's forests. The increased biodiversity of the city's forests can be proved by, for example, the flying squirrel being found more widely than before. However, according to an expert at the Environmental Services, more could have still be done to promote biodiversity.

The instruction for the handovers of the wooded recreational areas that are owned by Helsinki but are located in other municipalities has been delayed.

The Audit Committee states that

the Urban Environment Division must

- ▶ update the nature management policy and the entire nature management process so that increasing biodiversity becomes the key objective of forest management.
- ▶ strive to exclude from the management measures more such ageing trees, forests and woods that are valuable for biodiversity.
- ▶ improve the monitoring of nature management's impact by systematically collecting relevant indicator data.
- ▶ submit for a ruling the instruction about the handover of Helsinki's properties located other municipalities.

The city's attractiveness and internationality



Favourable attitude towards companies and cooperation with companies



Has the city implemented enough measures the aim of which is to increase cooperation with companies and favourable attitude towards companies?



The city has mainly implemented enough actions that promote corporate cooperation and favourable attitude towards companies.

The main focus of the assessment:

Has the city implemented enough measures the aim of which is to increase cooperation with companies and favourable attitude towards companies?

Related questions:

1. Has the city developed the companies' operating environment in accordance with the economic policy guidelines?
2. Has the city's favourable attitude towards companies and the companies' satisfaction with the city as an operating environment improved during the period assessed?
3. Have the city's instructions and practical implementation taken the operators of the SME sector into account in public procurements?
4. Have city's communications been organised so that they promote a favourable attitude towards companies and interaction?

The Helsinki City Strategy 2017–2021 set the goal of Helsinki being the best city for companies in Finland. The assessment focused mainly on examining the actions of the City Executive Office's Economic Development Department. However, the assessment also paid attention to the cooperation performed between companies and the city's Divisions, because the majority of the service requests from the corporate field and the actual official work are performed in the city's Divisions.

The assessment examined how the city's economic policy's focus points' long-term objective of 'developing the operating environment' has been realised and how the favourable attitude towards companies and the companies' satisfaction have developed during the strategy period. The assessment also focused on Helsinki's economic policy's theme of 'a platform for new and growing business' and the implementation of communications targeting companies.

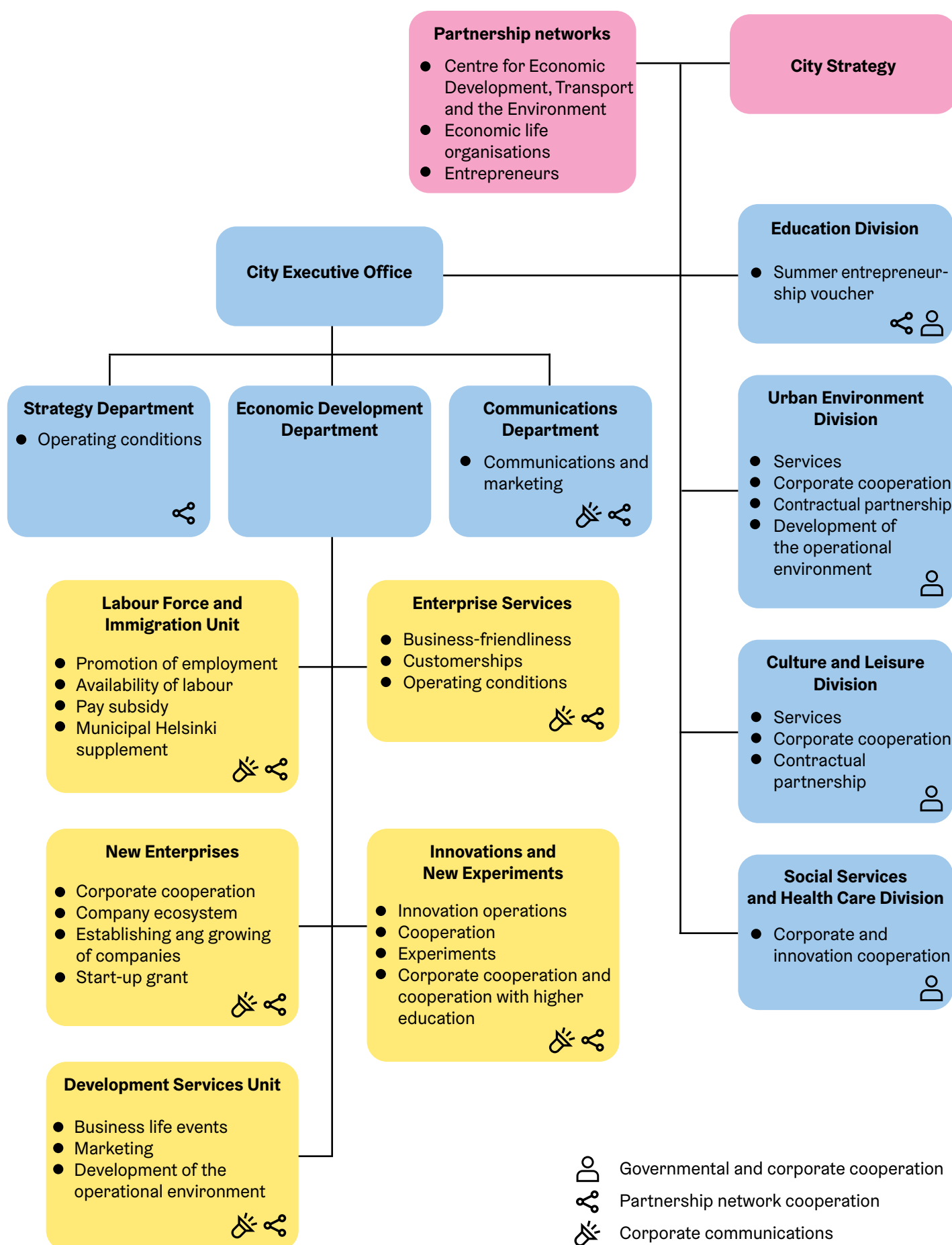
The material used in the assessment included documents, written information requests, interviews and the results of company surveys and measures of corporate positivity. The people interviewed for the assessment were experts at the City Executive Office's Economic Development Department, experts of procurement and communications, and experts working in the cooperation between companies and Divisions. Information was also obtained on the Audit Committee's 1st commission's assessment visit to the City Executive Office.

The city strategy guides the actions for business-friendliness

The majority of the actions for business-friendliness were derived from the city strategy. It is the objective of the City Executive Office's Economic Development Department that the corporate perspective is taken into account as systematically as possible in the city's different actions and policies. The entire city organisation has a significant role in the development of business-friendliness, the cooperation with companies and the provision of services (figure 18).

The city Executive Office's Economic Development Department acts as the corporate field's cooperation partner, implements work related to the partnership network, and offers governmental services to the companies. The governmental services include the start-up grant, Helsinki supplement, and pay subsidy. The Divisions perform governmental work in the daily service situations with the corporate field. According to the City Executive Office's opinion, the city's operations should in the future be more company-oriented, as prosperous business operations contribute to the creation of well-being.

Figure 18. The City Executive Office's Economic Development Department's key partners and duties in the development of business-friendliness



Actions of business-friendliness have largely been implemented as planned

The City Executive Office's Economic Development Department has developed the companies' operating environment in accordance with the economic policy focus points and plans of the Economic Development Department. Both long- and short-term objectives and actions were largely realised in accordance with the plans and on schedule, despite the pandemic. The objective 'strengthening business-friendliness' of the theme 'developing the operating environment' has not yet been realised as planned, because two of the four actions are still underway.

The objective of assessing the corporate impact has been delayed due to, for instance, the fact that training sessions of a larger scale could not be implemented before the recommendation to work remotely was removed. Sometimes, the preparations for the city organisation's decision-making have assessed the corporate impact too late in the preparations process; sometimes the matter has been in the process of being added to the City Board's agenda before the assessments have been made. The assessment of corporate impact has not yet been established as a common practice in the city organisation in accordance with the operations model approved by the City Board.

Business liaisons work to improve the operating conditions for the companies in the city region. Based on the company surveys ordered by the city and the City Executive Office's customer satisfaction measures, the business liaisons have been a successful action. According to the business liaisons, the major factors in the increased satisfaction in the corporate field are the development and increase of interaction.

The city has supported business and innovation operations. In practice, the city wants to contribute to the realisation of companies' ideas and experiments in different environments. Both physical and virtual environments are used as development and trial platforms. They enable developing new service solutions with companies. However, one of the issues encountered was the resources of the Economic Development Department. The objectives set for the Economic Development Department have grown and expanded continuously. One of the issues with the resources is the continuity of operations while a large portion of the economic policy actions have been implemented with short-term project funding. This has created problems in establishing successful actions, for example.

Municipalities' business-friendliness is measured and compared with several indicators. Helsinki's ranking varies according to the indicator monitored. The ranking pursuant to the entrepreneurs' municipal barometer has improved, the ranking pursuant to the Con-

federation of Finnish Industries (EK) has weakened, and the net recommendation index calculated on the basis of the company interviews ordered by the city has weakened. Due to the pandemic's effects, the rankings are not necessarily completely comparable to the previous results. Those effects are multifaceted and may have targeted municipalities of different sizes differently.

Service processes' transparency has room for improvement

The city's Divisions cooperate with companies in many different ways in the services and on different administrative levels. In practice, the varied cooperation means that the companies' responsible bodies meet city representatives on different administrative levels and from several divisions. Several of the corporate field's service requests concern many bodies within the city organisation, which is why it may look to an outsider like things are not going as they should be. The city's decision-making processes may seem slow to an entrepreneur, but from the city's perspective the processes ensure that all customers in the corporate field are treated in a just, equal and non-discriminatory manner.

One of the options in the future is to pay attention to developing the transparency of services processes in accordance with the city strategy and, through that, make the customer processes more customer-friendly. Improving the transparency of services processes refers to things such as providing corporate customers with the opportunity to understand the different stages of the service process and to monitor their progress. To a company it may look like only one thing is being processed, but at the city a single service request concerns several experts. However, the development of the service processes' transparency must pay attention to the fact that the preparatory work required is often time-consuming and will likely require investments in the development of information systems. This will slow down the building of more business-friendly processes and decision-making processes.

Small and medium-sized companies' participation in competitive tendering is not monitored

The City of Helsinki's procurement-related instructions are based on the procurement handbook prepared based on the Act on Public Procurement and separate, division-specific procurement instructions. The Act on Public Procurement and the City of Helsinki have emphasised the equal treatment of companies in competitive tendering. The equality requirement protects SMEs from unfounded requirements, related to things such as the company's size, that would exclude them from the tendering. The equality requirement also elim-

inates the possibility of favouring smaller companies. However, SMEs can be assisted in preparing for the competitive tendering processes by clarifying the tendering process and attaching to the tendering documents a set of detailed instructions about the measures required for participation. Such actions have already been implemented.

One of the objectives of the city's procurement strategy published in 2020 is to develop and standardise the reporting of procurement and economic information. At the moment, the City of Helsinki does not systematically monitor the number of SMEs participating in competitive tendering processes.

Assessment of communications' effectiveness needs to be improved

Communications aimed at the corporate field are implemented by the City Executive Office's Economic Development Department and the city's divisions. Communications to companies are implemented more regularly than before through more channels than before, but the number of communications accounts that need to be maintained creates issues. At the moment, a company or a municipality resident may not get an adequately comprehensive understanding of the city's service map by only following one communications channel, because there are so many channels. However, all of the city's communications platforms are not intended for serving all recipients; communications are used to reach target groups pursuant to plans.

The assessment points of communications include strategy changes, results of company surveys, and the management team meetings between the Economic Development Department and Communications Department. Part of the published communications are independent of the recipient. Communications are implemented according to what the Economic Development Department deems important and what it wants to highlight.

No specific follow-up evaluation concerning the reach or impact of communications is implemented. The persons responsible for the city's communications monitor the implementation of communications regularly, and the Economic Development Department has utilised the follow-up information. The available resources and time are issues challenging the compilation of the City Executive Office's Economic Development Department's own monitoring information. In the future, corporate communications will be facilitated by the reform of the hel.fi website, which will be implemented in 2022 and which will be built according to the customers' and city residents' needs with a focus on the customer experience and how easy the services are to find.

The pandemic's impact on the favourable attitude towards companies and cooperation with companies

The significance of the cooperation implemented by business liaisons is highlighted in the city recovering from the pandemic. According to them, getting the city on track towards growth requires closer cooperation with the corporate field. According to the business liaisons, the pandemic situation has created need for individual regenerative projects such as summer terraces, support for sole entrepreneurs, investigating the option of rent exemptions, and development of restaurant clusters.

The pandemic situation has delayed the implementation of some of the actions of the City Executive Office's Economic Development Department. The more comprehensive training sessions for assessing the corporate impacts could not be provided as planned, because due to the pandemic situation, they could not be held before the recommendation to work remotely was removed.

Conclusions

The city has implemented enough measures the aim of which is to increase cooperation with companies and favourable attitude towards companies. The City Executive Office's Economic Development Department has, in cooperation with the city's divisions and network partners, implemented actions increasing business-friendliness. The Economic Development Department has developed the companies' operating environment in accordance with the economic policy focus points and the plans of the Economic Development Department. Measures have been taken on schedule, but the assessment measures concerning corporate impact could not be implemented as planned, partially due to the pandemic. The assessments of corporate impact have not always been completed on time to support the decision-making processes.

The city has acted, as planned, as a platform for new and growing business operations. The available resources will in the future cause issues for the innovation operations. The business liaisons operations have developed the city's interaction with companies and the way the city encounters the companies, as the business liaisons have increased the city organisation's cooperation with SMEs in particular. The majority of governmental work is performed by the city's divisions. At the moment, the service and decision-making processes for corporate customers might appear fairly slow because there is no monitoring option available. However, the costs of developing the information systems and the transparency of the services processes can be quite high.

Based on the indicators assessed, it is impossible to say outright whether the city's favourable attitude towards companies and the companies' satisfaction with the city as an operating environment have improved during the period assessed. Assessing the development is also hindered by the pandemic's impact on companies. Still, actions to improve business-friendliness have been implemented.

The city's instructions take small and medium-sized enterprises in public administration into account in the extent allowed by the legislation. The development of the participation rate of SMEs cannot at the moment be monitored.

The city's communications are largely organised so that they promote a favourable attitude towards companies and interaction. While the rating concerning communications has in the company survey results improved, its overall level is still relatively low. Communications to companies are implemented more regularly than before through more channels than before, but the number of communications channels creates issues. Part of the communications are independent of the number of readers the news reaches. No specific follow-up evaluation concerning the reach or impact of communications will be implemented.

The Audit Committee states that

the City Executive Office's Economic Development Department must, in cooperation with the divisions,

- ▶ investigate the possibility of increasing the transparency of the corporate customer service process.

the City Executive Office's Economic Development Department must

- ▶ ensure that the assessments of the corporate impacts are completed early enough so that they support the decision-making process.
- ▶ find a well-functioning way to monitor the number of SMEs participating in the competitive tendering organised by the city.
- ▶ develop the monitoring of the reach and effectiveness of corporate communications.



Digitalisation and electronic services



City's digital security



Has the city has prepared for digital security risks appropriately?



The city has prepared for digital security risks, but the level of preparedness should still be increased.

The main focus of the assessment:

Has the city has prepared for digital security risks in an adequate and appropriate manner?

Related questions:

1. Is the organisation of the city's digital security appropriate?
2. Have the risks and management methods of digital security been identified and have instructions about them been drafted?
3. Is the continuity of service operations protected in incidents related to digital security?

The 2017–2021 City Strategy had the goal of Helsinki being the most digitalised city in the world. The city strategy also stated that the city invests in electronic services, digitalisation, artificial intelligence and robotisation. Thus, a reliable digital operational environment has become a necessity for the city's operations. Digitalisation increases the dependency on well-functioning data systems considerably, which exposes the overall system to digital security risks.

Digital security must be successful before the city's digitalisation targets can be achieved. In the future, this will require reallocation of resources and obtaining of new skills. The city strategy of the previous council term did not directly reference digital security, but it stated that security is an asset to the city. In the frame of reference of public administration, cyber security is part of digital security.

The material used in the assessment included documents, plans, situation reports, written information requests and monitoring data. The City Executive Office's experts of digital security and preparedness were interviewed for the assessment. Information was also obtained on the Audit Committee's 1st commission's assessment visit to the City Executive Office.

The digital security group began its operations in 2022

The city's digital security is protected with a solution comprising four different sectors, which are risk management, data security, data protection and the continuity management and preparedness of operations. The city's cyber security is not controlled separately. Instead, the actions of the different sectors also cover the entity of cyber security.

The concentrated controlling of the different sectors of digital security needs to be developed further. The faults in the concentrated controlling have created contradictions in the responsibility and control relationships of digital security. Another future target for development is improving the communication between the different sectors of digital security, because at the moment, some necessary information is not relayed to the experts who need it. Handling the digital security risks has often been a separate entity, because the cooperation between the different sectors has not been adequate.

It is the goal of the digital security group, which began its operations in 2022, to improve communication and the development of cooperation and competence. However, no experts of data protection or experts from the security and preparedness team were appointed for the digital security group's core team. The operations of the core team focus on data security while the extended digital security group covers the other sectors. The objectives of the reformed digital security group mention that it is the group's duty to maintain a situational overview of the sectors of digital security and to increase cooperation. In the future, managing and organising the different sectors of digital security will be facilitated by the new risk management software. The risk management software will not eliminate the previous issues if the new software is not used to maintain and process information appropriately.

Training sessions are used to respond to changes in the operational environment

The city has strived to respond to the changes in its operational environment of digital security by organising training sessions for the personnel and by reforming instructions. According to the City Executive Office's experts, the digital security competence of all personnel is not yet at the required level, which is why there are plans to organise a DigiABC training for

the personnel. The training sessions include two different training levels, divided into basic training and more advanced training. The training sessions would be implemented according to the competence need estimated by the supervisors. The mandatory DigiABC training sessions to be implemented in the future are a huge cultural change which will take a lot of time, since the organisation is so large. The training sessions are planned to be held in 2022.

Implementation of risk management methods is monitored twice a year

Correctly implemented and well-functioning risk management seems to be the most important process contributing to digital security. Risk management becomes even more important when there is the heightened need to develop security. The management team of digital security in public administration (VAHTI) has produced a risk management instruction the city utilises in its operations. Additionally, the city has decided on the basics of risk management and issued separate risk management instructions. The risk management of the city's digital security operates pursuant to the instructions. The owners of the services are responsible for the digital security of their services.

The City Group's significant risks are assessed once a council term. The city's risk management is also connected to the budgetary process in which, during budgetary planning, objectives are set, risks are identified, risks' effects are assessed, and plans for managing risks are drafted and updated. Significant risks are reported regularly during the budget year and development measures are taken, if necessary. The success of internal monitoring and risk management are reported on as part of the financial statements. The time span for assessing risks is considered to be adequate and it creates a good foundation for assessing the operational environment. According to the general instructions, risks must be assessed regularly; the recommendation is twice a year.

The purpose of risk management methods is to keep the risks at an acceptable level. In the latest assessment of the City Group's most significant risks, new control methods were determined for the risks in the management of digital security and data security, and the methods were appointed a person in charge who is responsible for planning and implementing the management methods for the risk category and they must also report on the methods in accordance with the instructions of the City Group's internal coordination group for internal monitoring and risk management.

During the survey of risks, 27 new management methods were developed to decrease the risks. Implementation of risk management methods is monitored twice a year. The latest monitoring was performed in early 2022. No precise schedule has been determined

for the implementation of the management methods determined in 2019, and their effectiveness has not been measured even though the city's instructions require setting the management methods a schedule and measuring their effectiveness. All unfinished management methods may not necessarily be completed. Management methods can be added to the new risk survey, and the information collected about their progress will be utilised in the upcoming survey of the City Group's risks.

Management methods for digital risks had been determined even before the 2019 risk survey, which was when it was decided to continue the use of previously agreed management methods, but in a better manner. According to the city's internal monitoring and risk management instruction, it must be investigated which management methods are used against which risks and whether the current methods are appropriate and effective. The condition for ascertaining the success and appropriateness of the actions implemented is that the methods are monitored, measured and reported on.

Information about incidents is collected, but it mostly concerns issues related to software. The observations made are reported on, but there is no summary available about the incidents. The most significant incidents are examined in the digital management team, which reports on them to the top management. The possible disturbances in preparedness are examined with the top management in the regularly held meetings.

The objective is to ensure the organisation's ability to act in all circumstances

Achieving the targets and ensuring the success of operations require adequate operational preconditions. Therefore, risk management has a very central role in ensuring that the organisation's ordinary operations continue and comply with the requirements. However, complete management is impossible. In addition, successful continuity management requires commitment and support from the management.

The objective of the city's preparations and continuity management is to ensure the organisation's ability to act in all circumstances. The Head of Office decides on the organisation and implementation of preparedness and continuity management. The City Executive Office's security and preparedness team is responsible for the city-level instructions for preparedness and continuity management. The city's preparedness and continuity planning is based on risk surveys and operational environment analyses.

The city has updated its data system lists, during which the criticality of the data systems was assessed. Recovery and continuity plans have been drafted of all critical systems and the plans have been delivered to

the City Executive Office. The assessment could not comment on the quality and up-to-datedness of the recovery and continuity plans.

In the preparedness instruction, the city set subject-specific minimum levels for preparedness. The city's crisis leadership model is another central plan for ensuring the continuity of operations. The crisis leadership model can be used at a low threshold and it is suitable for many different threats. The deployment of the model has often been based on a request made by the City Executive Office. After the pandemic, it was noted that there is no reason to not use the tool more widely.

The practicing of preparedness and continuity management has room for improvement

During significant incidents, organisations' continuity processes must be able to communicate with each other. Cooperation between organisations is often required during incidents. The preparedness planning assesses the organisations' critical functions and determines the adequate actions for them and what is needed to protect the functions. The approved actions are made a part of the normal operations and the persons in charge are instructed about them. Exercises and assessments are used to ensure that the actions are up to date and effective. The assessments' and exercises' results must be reported to the organisation management and the city's head of preparedness. The detected faults and needs for development are taken into account when developing the operations.

The continuity and recovery plan for the production of services has been tested in some of the most central systems. The testing has shown what to do during an incident. The city has participated in all the TAISTO exercises of digital security organised by the Digital and Population Data Services Agency. The TAISTO exercises have been useful in relation to the scale and investment at which the city has participated in them. A larger exercise entity that would involve more operators has not been organised. Organisation of larger exercises and participating in them has been tied to the resources.

The pandemic's impact on digital security

The pandemic has advanced the development of digitalisation, which has then forced the city to develop its services. At the same time, the significance of risks in digital operations has grown. The utilisation of reforming and changing applications requires new methods, willingness to learn new things, and guidance. Which is why digital competence and skills should be enhanced.

Due to the pandemic, a large portion of the city personnel has shifted to remote work. The risks included

in remote work differ from those of in-office work. IT support may not be available to personnel on the same level, and transporting the devices increases the risk of them getting stolen or damaged. In addition, working from home or common spaces can be a risk in relation to data protection, since an outsider could see or access sensitive information. The storing of data and working via a remote connection require clear instructions about the correct practices.

Due to the pandemic, the city has not participated in some of the exercises if there has not been enough personnel available to plan the exercises. The personnel's contribution has been needed elsewhere. In general, the pandemic has tied up a lot of resources of preparedness and continuity management.

Conclusions

The city has only partially prepared for digital security risks in an adequate and appropriate manner. For instance, the organisation of digital security still needs improvement. The city's digital security is not controlled in a concentrated manner; the management of different entities is covered by ensuring the operations and information of different sectors. In the future, the organisation of digital security and communications will be supported by the new risk management software and the digital security group which is the object of the reform. However, the benefits of the risk management software depend on the data being updated regularly and processed appropriately. Another important factor is that the digital security group examines the different sectors of digital security comprehensively and in accordance with the objectives.

The fact that the DigiABC training sessions for the entire personnel take a lot of time, due to the large size of the organisation, creates challenges for training the personnel. The purpose of the DigiABC training sessions is to ensure that the city residents' digital security skills are at an adequate level. Work is being done to improve the personnel's competence, but whether the measures are taken fast enough in the continuously changing operational and security environment is unclear.

The city's risk management follows its own instructions which mainly utilise the instructions drafted by the VAHTI group. Risks are assessed a couple of times a year during the economic planning process. This is deemed to be an adequate measure. The city's digital security risks have been identified during the general survey of risks, and both management methods and a responsible person have been determined for them. No precise schedule has been set for the implementation of the risk management methods, even though the city's own instructions require setting a schedule and measuring the effectiveness of the administration methods.

In any incident related to digital security, the continuity of the city's service operations will largely be protected. The city's preparedness and continuity planning is based on risk surveys and operational environment analyses. Recovery and continuity plans have been drafted of all critical systems and the plans have been delivered to the City Executive Office.

The plans have been tested in some of the most central systems, but there is no compiled data available. Individual tests have provided information on how to act during an incident. The city has also participated in the TAISTO exercises for digital security in every year the exercises have been held, and this has been regarded as useful. However, no large-scale exercise has been organised, because the resources necessary for the participation have not been available. This is the reason why the city has not held exercises in which the relations of dependence between the services and different systems would be tested.

The Audit Committee states that

the City Executive Office must

- ▶ develop the organisation, controlling and management of the different sectors of digital security, and ensure that the objectives and actions of the different sectors are uniform.
- ▶ set schedules for the risk management methods and ensure that they are implemented on time.
- ▶ provide the resources needed for an expansive exercise entity, and participate in digital security exercises on a larger scale than before while also taking into account the dependencies between the service and system entities, or hold the exercises independently.
- ▶ ensure that the digital security group acts in accordance with the set objectives.
- ▶ monitor the progress of the city personnel's DigiABC training sessions.



Owner policy



Realisation of tenant democracy within Helsingin kaupungin asunnot Oy



Are the residents' opportunities to influence the decision-making guaranteed in accordance with the Act on Joint Management of Rental Buildings?



Heka's tenant democracy does not observe the Act on Joint Management of Rental Buildings in all of its aspects, and the activists for residents' rights are unsatisfied with the influencing opportunities they have.

The main focus of the assessment:

Have influencing opportunities of residents been ensured within Helsingin kaupungin asunnot Oy (Heka) in accordance with the City Strategy and the Act on Joint Management of Rental Buildings?

Related questions:

1. Do the tenant democracy rule and its practical application observe the Act on Joint Management of Rental Buildings?
2. Have the residents been given authority and the opportunity to influence decision-making concerning their own housing?
3. Has the realisation of tenant democracy improved residential satisfaction?
4. Has the realisation of tenant democracy promoted the maintenance of residential buildings?

The functionality of monitoring the finances and administration was also assessed.

The 2017–2021 City Strategy stated that “the residents' opportunities to influence the decision-making will be protected and democratic steering concerning the city's rental apartments will be ensured”. The city's rental apartments refer to the apartments of Helsingin

kaupungin asunnot Oy (Heka). Heka is a company completely owned by the City of Helsinki and it has about 50,000 ARA rental apartments.

The main material used in the assessment included interviews, survey of the members of tenant committees and tenant advisory board, and the 2020 minutes of tenant democracy bodies. The people interviewed were the Chair and Secretary of the tenant advisory board, the residents' representatives of Heka's Board of Directors, and Heka's CEO. Information was also obtained on the Audit Committee's 1st commission's assessment visit to Heka.

The survey of the activists for residents' rights was aimed at the members of all 21 tenant committees and the members and deputy members of the tenant advisory board. There were 160 replies. About 34 per cent of the tenant committees' members answered and for the members of the tenant advisory board the figure was 76 per cent. The survey included statements concerning the functionality of the tenant democracy. The respondents also had the opportunity to tell their opinions.

The tenant democracy of Heka has three levels

Tenant democracy is defined in the Act on Joint Management of Rental Buildings. The purpose of the Act and Heka's rule of tenant democracy is to provide the residents with authority and influencing opportunities in the matters concerning their housing and to improve residential satisfaction and the management of rental buildings. The tenant democracy rule of Heka that was valid at the time of the assessment entered into force at the beginning of 2020.

Heka's tenant democracy system operates on three levels:

1. Each building/group of buildings (rent determination unit) has a building committee selected by the residents' meeting.

Figure 19. Operators of Heka's tenant democracy

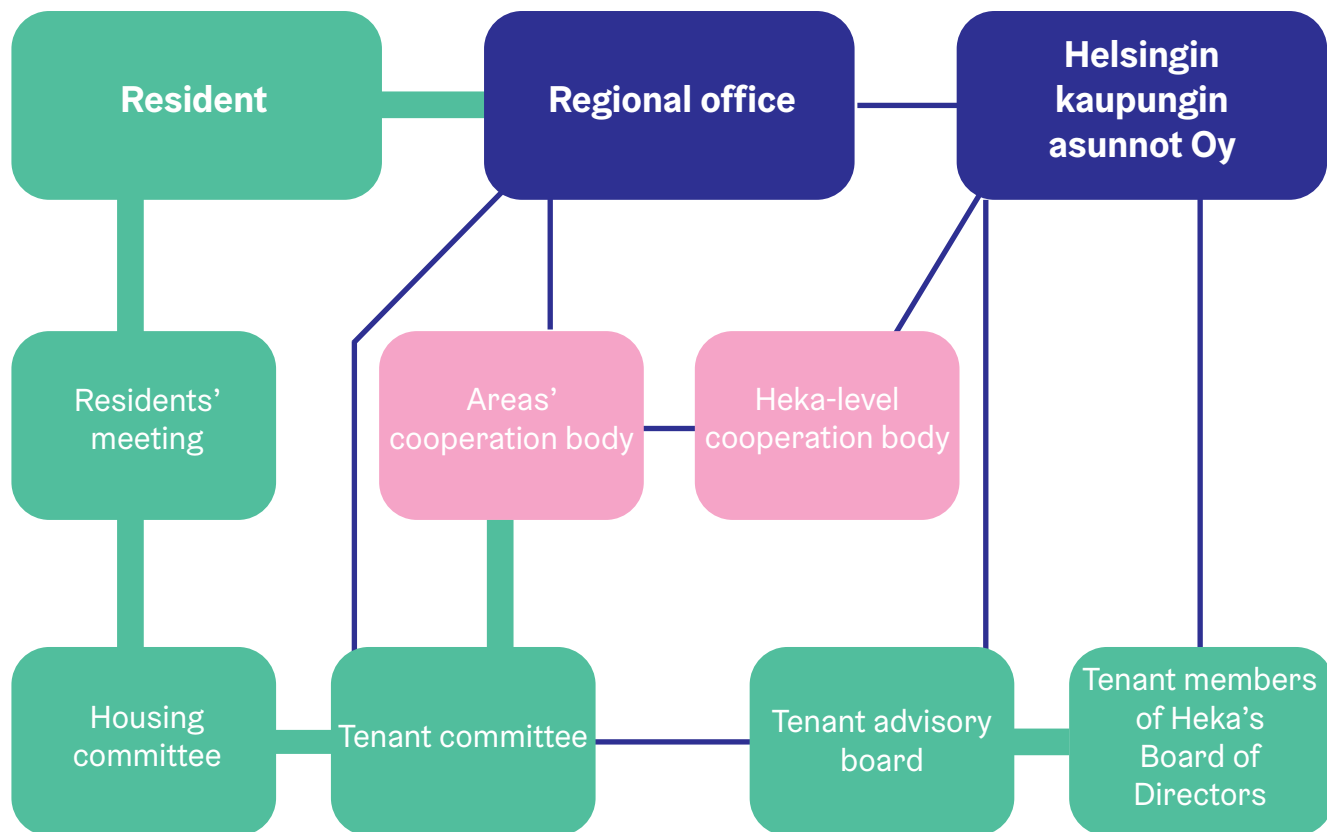
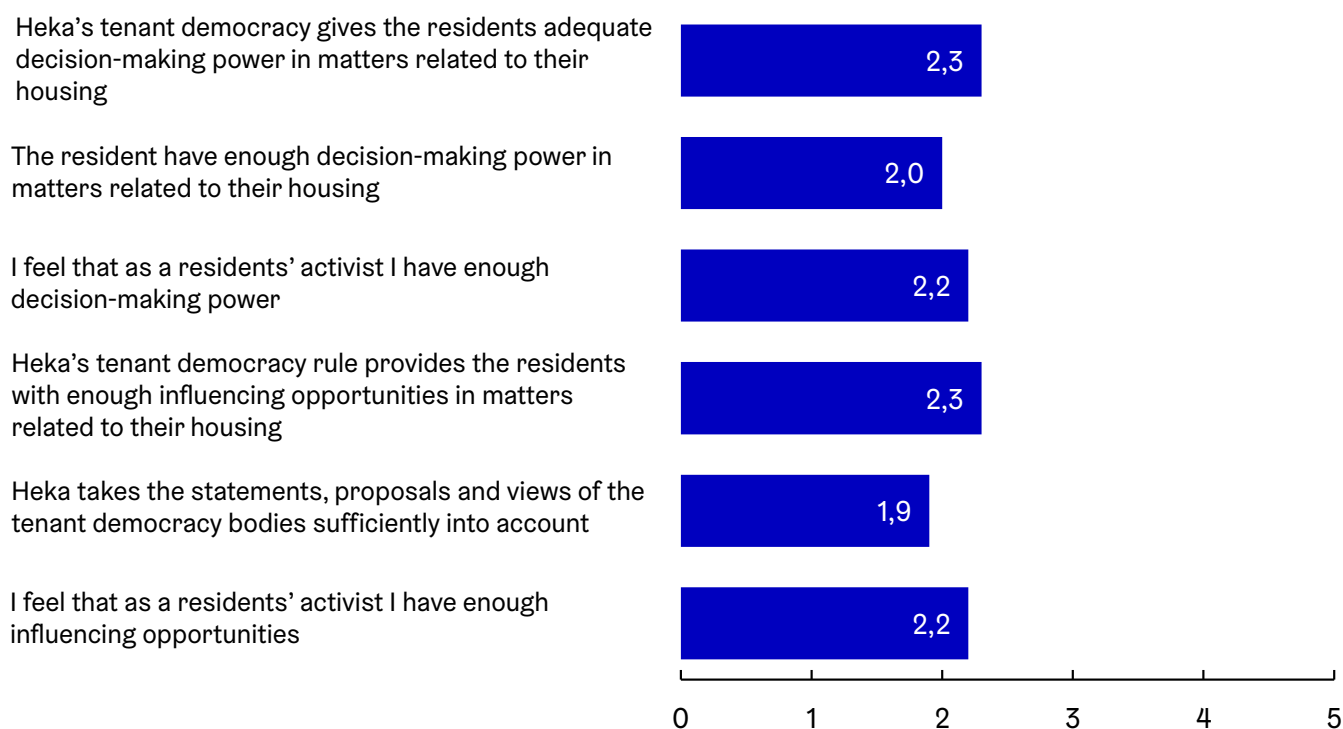


Figure 20. The residents' responses to statements concerning decision-making powers and influencing opportunities on the scale of 1=strongly disagree, 5=strongly agree, a survey of activist for residents' rights (N=160)



2. The members of the tenant committee include a member the housing committee has appointed from among its own members or a (deputy) elected representative from each rent determination unit. The tenant committee's area of operations is Heka's rent equalisation area. The tenant committee acts as the joint representative for the housing committees of the rent equalisation area.
3. The tenant advisory board acts as the representative for all Heka residents. The board's actual members are persons each tenant committee has appointed from among their own members, and one deputy member.

Additionally, the residents have their own representatives in Heka's Board of Directors and the cooperation bodies of regional offices (alue-yte) and Heka-level (Heka-yte) cooperation bodies.

Figure 19 shows what the tenant democracy at Heka comprises. There are five regional offices: northeast, east, southeast, south and west. There are 21 tenant committees and over 500 housing committees.

Heka's tenant democracy practices include deviations from the Act on Joint Management of Rental Buildings

The Act on Joint Management of Rental Buildings determines certain duties for the residents' committee. At Heka, a housing committee replaces the residents' committee. According to the Act, the residents' committee decides on the content of the general rules. In Heka's tenant democracy rule, this has been adjusted to be 'in the extent they do not contradict Heka's general rules'. In practice, the housing committee does not have its right pursuant to the Act on Joint Management of Rental Buildings to decide on the general rules. At Heka, an individual building can make its own supplemental rules, as long as they do not contradict the Heka-level general rules.

In addition to deciding on the general rules, the housing committee has no decision-making power over the general rules, the renting and distribution principles for parking spaces, saunas, laundry rooms or similar facilities, as the principles are confirmed on Heka-level. From Heka's point of view, uniform principles treat different buildings equally. However, it is indisputable that the Act on Joint Management of Rental Buildings and thus Heka's own rule of tenant democracy makes this decision-making power a building-level power. Heka's CEO is of the opinion that there is nothing to decide on building-level when it comes to parking spaces and saunas.

The Act on Joint Management of Rental Buildings is from 1990. The reform of the Act is underway and the draft law was circulated for comments in March 2022. The City of Helsinki's opinion on the level on which the

general rules and the renting and distribution principles for parking spaces, saunas, laundry rooms and similar facilities are decided is that Heka's operations model does not correspond to the current legislation. However, Legal Services are of the opinion that it is not purposeful to adjust Heka's practices before the new legislation enters into force, since the legislation is being amended and Heka's operations observe the principles of the coming legislation (non-discrimination and tenant democracy).

Heka's tenant democracy contains good practices

In addition to the residents' committee, the Act on Joint Management of Rental Buildings mentions the option of setting a cooperation body to process the matters related to the joint management of the owner's entire apartment stock. At Heka, this cooperation body is Heka-yte. There are also the regional alue-ytes. According to legislation, the housing committees would suffice. As figure 19 shows, Heka's tenant democracy has three levels that include the housing committees, tenant committees and tenant advisory board.

The Act on Joint Management of Rental Buildings contains no obligation to grant appropriations to the housing committees, but Heka still does so. The tenant democracy rule also determines the level of appropriations for residential activities. According to Heka's CEO, Heka stands out from other municipal condominiums of rental buildings because it pays meeting fees to the persons acting in the tenant democracy bodies, starting from the level of housing committees. Furthermore, Heka has for a long time enforced the practice of appointing a residents' representative for the planning and implementation of significant repairs. This will likely be included in the new Act on Joint Management of Rental Buildings.

Decision-making power and influencing opportunities are deemed to be insufficient

In the survey carried out for the assessment, the residents' activists were asked to evaluate the decision-making power and influencing opportunities the residents have through the operations of tenant democracy. The activists responded to six statements (figure 20). The scale used was 1=strongly disagree and 5=strongly agree. The ratings given by the activists were quite low, varying from 1.9 to 2.3. The lowest rating was given to the statement 'Heka takes the statements, proposals and views of the tenant democracy bodies sufficiently into account'. Based on the free-form answers to the survey, many activists believe that the residents' opinions are asked as a mere formality and the decision have been made beforehand.

In the survey carried out for the assessment, the activists were also asked to estimate how the reform of the rule of tenant democracy on 1 January 2020 impacted

the realisation of tenant democracy. 63 per cent of the activists who responded to the survey said that tenant democracy has grown weaker, four per cent said it has improved, 19 per cent said they saw no effect, and 15 per cent could not assess the impact of the change. In the free-form answers to the survey, many activists expressed their suspicion that Heka is consciously weakening tenant democracy. Heka's CEO disagrees.

Heka's own survey of residents asked them for their opinion on how interesting the tenant democracy operations are. One of the statements assessed was 'I am interested in the tenant democracy operations'. The responses to this statement have varied between surveys, from the 2015 level of 3.1 to the 2020 level of 2.8.

Tenant democracy has promoted residential satisfaction, but not the maintenance of buildings

According to Heka's survey of residents, the residents are relatively satisfied with their housing and the condition of their buildings. On a scale of 1–5, Heka residents' overall satisfaction with their apartments was almost 4 and satisfaction with their buildings was 3.9 in 2020. The satisfaction with the condition of the residential buildings was a little lower, 3.8, but still fairly good.

The activists are of the opinion that residential satisfaction has been successfully improved through the means of tenant democracy. 52 per cent of those who responded to the survey of activists either agreed or strongly agreed with the statement. However, promoting residential satisfaction with the means of tenant democracy requires that the housing committee is active. Not all Heka buildings have a housing committee, because the residents are not interested in participating. For some buildings, the housing committee exists but is not active.

For the statements in the activist survey that concerned building maintenance, the respondents did not see how this sector could be promoted through tenant democracy. 55 per cent of the respondents either agreed or strongly agreed with the statement. According to the free-form responses to the survey, the activists consider it problematic that not all faults noticed by the residents are repaired or they are not repaired in the order wished by the residents. Heka is of the opinion that prioritising the repairs is the responsibility of professionals. In practice this is a necessity, since there are about 500 buildings. On the other hand, one of the housing committees' duties is to monitor the implementation of the maintenance and repair measures, but this duty cannot be performed if the housing committees' opinions do not matter in the maintenance of the buildings.

The monitoring of finances and administration needs to be improved

The residents have elected, in accordance with the tenant democracy rule, a supervisor for Heka-level finances and administration and regional supervisors. Site-specific supervisors can also be elected. When the assessment inspected how the work of Heka-level and regional level supervisors is discussed in the minutes of the tenant democracy bodies, it was discovered that the tenant democracy rule does not include the processing of the written report of the supervisor for Heka's finance and administration in the duties of the tenant advisory board, and similarly, the duties of the cooperation body of the regional office are lacking the processing of the regional supervisor's written report. In addition, it was noted that the tenant democracy rule does not include decrees regarding how it can be updated.

According to the supervisor of Heka-level finances and administration, access to information needs to be made digital. At the moment, a Heka-level supervisor can perform an inspection through an information system, but the regional supervisors have to perform their inspections by going to a regional office to read the necessary documents. When inspections are performed as elected representatives and alongside the persons' actual jobs, having to go to a regional office is burdensome.

As the owner, the city does not emphasise tenant democracy

The 2017–2021 City Strategy stated that 'the residents' opportunities to influence the decision-making will be protected and democratic steering concerning the city's rental apartments will be ensured'. But this has not been visible in the city's ownership steering, even though the tenant democracy rule was reformed at the beginning of 2020. The City Group Steering Unit has not been involved in the reformation of Heka's tenant democracy rule. One of the key objectives of Heka's ownership strategy, which was agreed in spring 2021, is customer-orientation, for which regular customer satisfaction surveys act as an indicator. The perspective of tenant democracy is taken into account in the survey of residents by asking the respondents to comment on the statement 'by engaging in tenant democracy I can truly affect my housing'. According to Heka's CEO, the city as the owner has not emphasised tenant democracy but more general residential satisfaction.

The pandemic's impact on the realisation of tenant democracy

The restrictions on assembly which were set due to the pandemic caused some issues in organising the meetings of the tenant democracy bodies when the

restrictions first entered into force. The pandemic also delayed and hindered the monitoring of finances and administration, because the inspections must be performed by going to regional offices which were off-limits due to the pandemic.

Conclusions

According to the assessment, Heka's tenant democracy does not observe the Act on Joint Management of Rental Buildings in all of its aspects. In relation to the level on which general rules are agreed, Heka's tenant democracy rule deviates from the Act on Joint Management of Rental Buildings, because a housing committee can only agree on the general rules in the extent they do not contradict Heka's general rules. In practice, the housing committee does not have its right pursuant to the Act on Joint Management of Rental Buildings to decide on the general rules building-specifically. It seems like this deviation from the Act has become a common practice at large condominiums of rental buildings. At the time of the assessment, the Act on Joint Management of Rental Buildings was circulated for comments.

Another deviation from the Act is that, in practice, the housing committee has no decision-making power over the renting and distribution principles for parking spaces, saunas, laundry rooms or similar facilities, as the principles are confirmed on Heka-level. According to both the Act on Joint Management of Rental Buildings and Heka's tenant democracy rule, the housing committees should have that decision-making power. Heka justifies this deviation from the legislation by stating that in order to ensure equality, a large company has to have the same rules and justifications for different houses. The city's Legal Services are of the opinion that it is not appropriate to adjust Heka's practices before the new legislation enters into force. Close attention should be paid to the wording that will eventually be used in the reform of the Act on Joint Management of Rental Buildings in relation to both of these matters, so that Heka's tenant democracy rule, which will be updated after the reform, and the practices to be implemented based on it will in the future observe the Act on Joint Management of Rental Buildings.

On the other hand, Heka's tenant democracy rule provides residents with appropriations for residents' activities and the option of appointing a representative to the planning and implementation of the significant renovations in the rent determination unit's buildings, which the Act on Joint Management of Rental Buildings has not previously required. And unlike other similar operators, Heka pays the members of the tenant democracy bodies meeting fees, starting from the housing committee level.

The city strategy of Helsinki's previous council term, which ended in 2021, stated that the residents' opportunities to influence the decision-making will be protected and democratic steering concerning the city's rental apartments will be ensured. However, the recording of the strategy has not resulted in concrete actions by the city owner. Heka has observed the strategy on a formal level, but the activists for residents' rights are of the opinion that Heka limits the residents' influencing opportunities. Activists for residents' rights deem the residents' authority and influencing opportunities to be insufficient. The activists feel that the housing committees are asked for a statement as a mere formality and the statement is then ignored, because the decisions have been made beforehand.

Influencing residential satisfaction was seen as the best-functioning sector of tenant democracy. In turn, influencing the maintenance of buildings was seen as the part of tenant democracy with the most issues. According to the activists' opinion, the residents' needs and wishes are not taken into consideration well enough.

The assessment discovered that the tenant democracy rule does not include the processing of the written report of the supervisor for Heka's finance and administration in the duties of the tenant advisory board, and similarly, the duties of the cooperation body of the regional office are lacking the processing of the regional supervisor's written report. In addition, it was noted that the tenant democracy rule does not include decrees regarding how it can be updated.

The Audit Committee states that

as the body responsible for ownership steering, the City Executive Office must

- ▶ make sure that Heka's Board of Directors ensures that residents have the influencing opportunities made possible by the tenant democracy rule.
- ▶ participate in the updating of Heka's tenant democracy rule so that it follows the amended Act on Joint Management of Rental Buildings.
- ▶ ensure that when Heka's tenant democracy rule is next updated, it will include provisions regarding the processing of regional supervisors' and Heka-level supervisors' reports and a provision regarding how the rule can be updated.

The Audit Committee's distribution of areas of responsibility in 2021

● Central Administration	● Education Division
● Central Administration's municipal enterprises	● Culture and Leisure Division
● Urban Environment Division	● Social Services and Health Care Division

1st commission		2nd commission	
City Board	●	Education Committee	●
City Executive Office	●	Early childhood education and pre-primary education	●
Board of the financial management service enterprise (Talpa)	●	Basic education	●
Financial management service enterprise	●	Upper secondary education and vocational education and liberal adult education	●
Board of the service centre enterprise	●	Swedish-language services	●
Service centre enterprise	●	Culture and Leisure Committee	●
Board of the construction service enterprise	●	Library services	●
Construction service enterprise	●	Cultural Services	●
Board of the occupational health enterprise	●	Youth Services	●
Occupational health enterprise	●	Sports Services	●
Urban Environment Committee	●	Social Services and Health Care Committee	●
Land use and urban structure	●	Family and social services	●
Buildings and common areas	●	Health and substance abuse services	●
Services and permits	●	Hospital, rehabilitation and care services	●
Board of the traffic enterprise	●		
Traffic enterprise	●		
Rescue Committee	●		
Rescue Department	●		

The most central subsidiaries included in the 1st commission's area of responsibility

Apartments

- Helsingin Asumisoikeus Oy
- Helsingin kaupungin asunnot Oy
- Kiinteistö Oy Auroranlinna

Vitality and marketing

- Forum Virium Helsinki Oy
- Helsingin tapahtumasäätiö sr
- Helsinki Partners Oy
- Korkeasaaren eläintarhan säätiö sr
- Stadion-säätiö sr

Marked-based ones

- Finlandia-talo Oy
- Helen Oy
- Helsingin Satama Oy
- Kiinteistö Oy Kaapelitalo
- MetropoliLab Oy
- Palmia Oy

Business premises

- Kiinteistö Oy Helsingin Toimitilat

Support services and others

- Pääkaupunkiseudun Kierrätyskeskus Oy
- Seure Henkilöstöpalvelut Oy

The subsidiaries included in the 2nd commission's area of responsibility

Education and culture

- Helsingin Musiikkitalon säätiö sr
- Helsingin teatterisäätiö sr
- UMO-säätiö sr

Physical activity

- Jääkenttäsäätiö sr
- Mäkelänrinteen Uintikeskus Oy
- Urheiluhallit Oy
- Vuosaaren Urheilutalo Oy

Social services and health

- Helsingin Seniorisäätiö sr
- Niemikotisäätiö sr
- Oulunkylän kuntoutuskeskus sr

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

1st commission

Realisation of tenant democracy within Helsingin kaupungin asunnot Oy

City's digital security

Promotion of biodiversity in forestry

Mental health rehabilitees' path from hospital care to housing

Effectiveness of recommendations, 1st commission

Favourable attitude towards companies and cooperation with companies

2nd commission

Remedying the loss of learning caused by distance education in secondary schools

Elderly patients in emergency services

Provision and regional availability of home care

Adequacy of open child welfare services

Implementation of the Physical Activity Programme goals

Adequacy of student counselling in vocational education

Effectiveness of recommendations, 2nd commission

Abbreviations and glossary

AIHOKS tool

An AI-supported developed for identifying needs for early support, supports the planning and supervising of studies, produces data for both students and management. The tool is used to monitor the progress of studies and the state of the entire learning community.

Aina Mukana application

A mobile phone application of the guidebook for situations involving emergency services. Home care and nursing home nurses can use the application in acute situations to identify the patients requiring help and to make quick care assessments.

Apotti

A customer and patient information system

ARA rental apartment

A rental apartment built with state subsidies

CheckPoint meeting

At the Helsinki Vocational College and Adult Institute, the progress of studies is monitored through the multi-professional CheckPoint meetings.

DigiABC

A digital security training for all city personnel

Digital security

Digital security includes, in accordance with the framework of public administration, risk management and processing, management and preparation of the continuity of operations, data security, data protection and cyber security.

EK

Confederation of Finnish Industries

GeroMetro network

A joint development network of Helsinki, Espoo, Vantaa, Kauniainen, Kerava and Kirkkonummi that focuses on the social and health care services for the elderly.

Heka

Helsingin kaupungin asunnot Oy; a company fully owned by the City of Helsinki

HelppiSeniori

Concentrated service and customer guidance for the elderly

Helsinki's Physical Activity Programme

A programme the aim of which is to encourage city residents to move more and sit less. The objective is that being physically active is an easy and attractive everyday choice in Helsinki.

HKL

The traffic enterprise of the City of Helsinki

PDCP

Personal competence development plan

HSL

Helsinki Regional Transport Authority

HUS

Hospital district of Helsinki and Uusimaa

HUCH area

The hospital district of Helsinki University Central Hospital. The HYKS member municipalities are Espoo, Helsinki, Kauniainen, Kerava, Kirkkonummi and Vantaa.

Loss of well-being

The lack of interaction and socioemotional encounters

JohtoBooster

A national pedagogical development forum for upper secondary education, the aim of which is to reform the culture of management and enhance customer-orientation

Karvi

The Finnish Education Evaluation Centre

Cyber security

Refers to the security of a digital networked society or organisation and the impact the security has on its operations.

Moulder wood

A dead and rotting tree. Moulder wood is created in storms, changes in the environmental situation or when a tree dies. The amount of moulder wood can also be increased on purpose.

Liho

The mobile nurse service

LiiSa

The mobile hospital service

LUMO programme

The City of Helsinki's programme for protecting biodiversity

Meet & Greet

A concept of the Helsinki Vocational College and Adult Institute in which working life representatives, students and teachers meet in the education institution, workplace or recruitment event, either virtually or face to face

METSO programme

The action plan for the biodiversity of Southern Finland's forests

Neuropsychiatric symptoms

Refer to the autism spectrum disorders, attention deficit hyperactivity disorders, tics and multifaceted learning disabilities and developmental disorders.

Loss of learning

Refers to the degree to which learners fall behind the learning targets set for them and which things, targets or areas included in the curriculum are in danger of being left unrealised

PedaBooster

The Helsinki Vocational College and Adult Institute's training for all personnel

PEFC forest certification

Certification used in wood production, the purpose of which is to prove the consumers of wood-based products that the raw material used in the product is responsibly and sustainably produced

SME

A small or medium-sized company

Guidebook for situations involving emergency services

A guidebook for those working with the elderly with step-by-step instructions on how to act in an emergency services situation

Pätijä project

The organisation of emergency services situations in home care and assisted living facilities in 2018–2020

Resource pool

The home care resource pool contains permanent employees of the Social Services and Health Care Division who are available for sudden and short-term needs for substitute labour

S2 teaching

Teaching Finnish as a second language

SAS

Investigation, assessment and placement; a method the social services and health care personnel use to evaluate a person's need for institutional care, service housing or other supported accommodation

Seure

Seure Henkilöstöpalvelut Oy; the joint temporary staffing service company of several operators, such as the Helsinki Metropolitan Area cities and HUS

Socca

The Helsinki Metropolitan Area municipalities' and University of Helsinki's network organisation for social work development and research

Speedway to work

The operation model of the Helsinki Vocational College and Adult Institute, which provides the opportunity to complete studies flexibly if the student has been in working life for a long time and has completed some studies but not their degree

Helsinki Vocational College and Adult Institute

An educational institute that provides vocational basic education, further education, apprenticeship training and transition-phase education

Stara

The City of Helsinki's construction service municipal enterprise

T3 figure

The waiting time for a non-urgent appointment with a doctor

TAISTO exercise

An exercise for public administration for controlling data security breaches

Talpa

The City of Helsinki's financial management service municipal enterprise

TET

Introduction to working life

THL

The Finnish Institute for Health and Welfare

Toivo service

The purpose of the Toivo unit of child welfare and family social work is to create, in cooperation with different networks, effective and evidence-based services for young people exhibiting criminal behaviour and substance abuse and the young people's families.

VAHTI

The cooperation, preparation and coordination body for the organisations responsible for developing the digital security and central services of public administration

Vipunen

The statistics service of Education Statistics Finland

Wilma

The online service for student management

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