

ASSESSMENT PLAN 2026

Committee tasks

According to section 121 of the Finnish Local Government Act (410/2015), the Audit Committee is tasked with assessing whether the operational and financial objectives set by the City Council have been met in the municipality and local authority corporation and whether the operations have been organised in an effective and appropriate manner. The Audit Committee must also prepare an assessment plan in connection with its tasks.

Furthermore, the committee is tasked with organising the auditing and assessment of the administration and finances, preparing matters concerning the auditing of the administration and finances that are to be decided by the City Council, coordinating the auditing of the municipality and its subsidiary communities, and monitoring compliance with the obligation to declare private interests that is provided for in section 84 of the Local Government Act.

According to the Administrative Regulation adopted by the City Council on 21 January 2026, the Audit Committee's duties regarding the assessment is to:

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

The action plan adopted by the Audit Committee on 18 November 2025 for its period of office states that the audit should focus on all the main aspects of the City Strategy during the council period of office. The City Strategy has five strategic priorities, five cornerstones and a set of policies for the way the City works. The annual audit plan specifies which aspects of the strategy will be evaluated each year. It is appropriate not to assess each theme every year. Instead, the Audit Committee focuses on specific themes in specific years. In the last year of the council period of office, the audit will focus on the overall implementation of the City Strategy. This assessment plan will implement the action plan for the assessment year 2026.

Matters reported to the committee

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

- The achievement of the binding objectives of the budget for 2026 and divisional reviews
- The City's financial statements for 2026
- Current issues in group governance
- Wastewater management and micropollutants in Helsinki
- Development timetable for major public transport and infrastructure projects
- Implementation of OmaStadi projects 2026
- Launch of the Employment Services municipal enterprise and pay subsidies
- Financing investments
- Adoption of AI and information security
- Bilingual communication by the City and public communications in the Urban Environment Division

Assessment texts processed by the Audit Committee

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

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

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

Assessment texts processed by the subcommittees

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

The Audit Committee's binding operational objective is to focus its audit activities on assessing the implementation of the City Strategy. The evaluation plan sets out which strategic priority of the City Strategy, cornerstone of the City's operations and approach of the City will be the subject of the audit.

First subcommittee

Assessments of the effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Elina Vismanen, Aija Kaartinen, Liisa Kähkönen, Kalle Puttonen, Jaakko Seppälä

Strategic priority: Pleasant neighbourhoods with a strong sense of community

- Control and quality of maintenance of streets and public areas, prepared by Petri Jäske and Kalle Puttonen

Strategic priority: Widespread wellbeing

- Supporting young people outside education, employment and training (joint assessment with the cities of the Helsinki Metropolitan Area), prepared by Liisa Kähkönen, Elina Vismanen and the regional working group

Strategic priority: A smooth everyday life and functional services, Urban development that respects nature and makes the city more attractive, and The cornerstone of operations: Climate and nature

- Achievement of the objectives of Metropolitan Area Transport Ltd, prepared by NN, Head of Assessment, and Hanna Parkkonen

Strategic priority: Activity, vitality, skills and growth

- The vitality of Helsinki city centre from the perspective of tourism, prepared by Aija Kaartinen and Harri Hynninen

The cornerstone of operations: Economy and How we work

- The use of cleaning services in the City of Helsinki from the perspective of labour exploitation, prepared by Elina Vismanen and City Auditor NN

The cornerstone of operations: Development that respects nature and makes the city more attractive

- Adaptation of housing production to the demographic change, by Petri Jäske and Tarja Palomäki

Assessment of objectives

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

Assessment visits

- City Executive Office
 - Urban Environment Division
 - Employment Services Enterprise/Ohjaamo
 - Metropolitan Area Transport Ltd
 - Port of Helsinki Ltd
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Second subcommittee

Assessments of the effectiveness and appropriateness of operations

- Assessment of the effectiveness of recommendations, prepared by Elina Vismanen, Aija Kaartinen, Liisa Kähkönen, Hanna Parkkonen

Strategic priority: Pleasant neighbourhoods with a strong sense of community

- Promoting resident participation, prepared by Liisa Kähkönen and Jaakko Seppälä
- Playgrounds and family houses, prepared by Tarja Palomäki and Elina Vismanen

Strategic priority: Widespread wellbeing

- Preventing the exclusion of families with children, prepared by Elina Vismanen and City Auditor NN
- Supporting language development in early childhood education and in pre-primary education, prepared by Aija Kaartinen and Kirsi-Marie Kaito
- Supervision of purchased services in 24-hour care for the elderly, by Hanna Parkkonen and Aija Kaartinen
- Promoting physical activity, prepared by Jaakko Seppälä and Timo Valtaluoto

Assessment of objectives

- Education Division, prepared by Elina Vismanen
- Culture and Leisure Division, prepared by Liisa Kähkönen
- Social Services, Health Care and Rescue Services Division, prepared by Liisa Kähkönen.

Assessment visits

- Education Division/playground
- Culture and Leisure Division
- Social Services, Health Care and Rescue Services Division

Audit Department

Chapter 4 section 4 of the Administrative Regulations states that the Audit Department

- being directly subordinate to the City Council and Audit Committee, assesses the achievement of the objectives set by the City Council for the Helsinki City Group and the organisation of effective and appropriate operations
- prepares an action plan covering the Audit Committee's term and an annual assessment plan together with the Committee and submits them for the

Committee's approval; the Department reports on the outcomes of its assessment and audits to the Audit Committee and auditor.

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

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

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

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

Appendix 1, Division of responsibilities between the Audit Committee subcommittees

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

<ul style="list-style-type: none">• Seure Henkilöstöpalvelut Oy• DigiHelsinki• Helsinki Metropolitan Area Reuse Centre Ltd	
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