

# Assessment report

2025



Helsinki

Helsinki

# Contents

- 4 Greetings from the Audit Committee**
- 6 Summary**
- 8 Activities of the Audit Committee**
- 12 Assessment of binding operational objectives and targets**
- 15 Objectives set for the Group**
- 18 Responsible financial management as the basis for sustainable growth**
  - 19 The City's finances
- 26 Ambitious climate responsibility and nature conservation**
  - 27 Protecting the Baltic Sea
  - 31 Lifecycle management in procurements and construction
- 36 The distinct character and safety of Helsinki districts are being safeguarded**
  - 37 Budgetary targets for segregation prevention
  - 42 The City's disruption and crisis communication
- 46 A functioning and beautiful city**
  - 47 Housing cost control at Helsingin kaupungin asunnot Oy
  - 52 Realisation of DigiHelsinki Oy's service quality and staff objectives
- 56 The best and most equal place in the world to learn**
  - 57 Impacts of the extension of compulsory education
- 62 Art and culture as facilitators of a good life**
  - 63 Achievement of the strategic objectives of Cultural Services
- 68 An equal and international Helsinki**
  - 69 After-school activities and the Finnish Model for Leisure Activities
- 74 Improving the wellbeing and health of Helsinki residents**
  - 75 Supporting informal carers in services for the elderly
  - 80 Substance abuse and mental health services in institutional child welfare services
  - 85 Oral health care for children and young people
- 90 Managing a smart Helsinki with information and by utilising digitalisation**
  - 91 Digital health care services
- 96 Assessment of the effectiveness of recommendations issued by the Audit Committee in 2023**
- 100 Appendices**
- 102 Abbreviations and glossary**

# Greetings from the Audit Committee

The purpose of the Audit Committee's assessment activities is to provide the City Council with information on the achievement of the objectives set for the City and on the performance of the City's operations. This annual assessment report presents the findings and recommendations of the Audit Committee, which can be utilised by the City Council, the City Board, other governing bodies, Central Administration and the City divisions in the development of the City's operations. Towards the end of the year, the City Board reports to the Council on the measures that have been taken based on the recommendations.

In June 2025, the City Council appointed an Audit Committee for the 2025–2029 term of office, which approved the 2025 assessment plan in August. The selection of assessment subjects for 2025 and the implementation of the assessments were steered by the Helsinki City Strategy 2021–2025. The assessments also took the 2025–2029 City Strategy into account.

For the assessment, the Audit Committee was divided into two subcommittees. The first subcommittee's areas of responsibility are Central Administration and the Urban Environment Division. For example, the assessments showed that Helsinki has been protecting the Baltic Sea by implementing voluntary Baltic Sea Challenge action plans. The coordination of overall water management has progressed slowly, and it is recommended that responsible parties be appointed for the task. Helsingin kaupungin asunnot Oy (Heka) has been mitigating the increase of housing costs, but opportunities to influence interest and heating costs are limited due to economic developments and energy price fluctuations.

The Committee's second subcommittee's areas of responsibility are the Education Division, the Culture and Leisure Division, and the Social Services, Health Care and Rescue Services Division. Based on the assessment, recreational and leisure time activities for children and young people have been promoted in line with the City's objectives, but not all families are reached. The objectives of the extension of compulsory education, which came into force in 2021, have largely been achieved well. Guidance and support for learners in compulsory education has been strengthened, but the guidance resources are not sufficient due to increasing support needs among students.

You can read the assessment  
report and its background memos at  
[www.arviointikertomus.fi/en](http://www.arviointikertomus.fi/en)

The observations of the Audit Committee can be found in this assessment report and on the overhauled [arviointikertomus.fi](http://arviointikertomus.fi) website. The website also contains background memos on each assessment subject.

This is the first assessment report of the 2025–2029 Audit Committee. The Audit Committee would like to thank all parties involved for their assessment subject proposals and diverse cooperation in carrying out the assessments. We hope that you will enjoy reading this assessment report!

Best regards,  
**City of Helsinki Audit Committee**

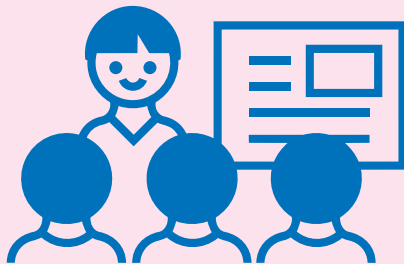
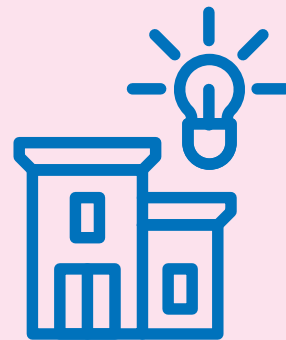


# Summary

The Audit Committee is tasked with assessing whether the operational and financial objectives and targets set by the City Council have been achieved in the municipality and local authority corporation and whether the operations have been organised in an effective and appropriate manner. Here are some highlights of the results of the 2025 assessments and the Committee's recommendations.

## **Heka has been able to control the increase of housing costs, but economic developments and energy price fluctuations make it difficult to control interest and heating costs.**

The housing costs of ARA rental apartments administrated by Helsingin kaupungin asunnot Oy have been successfully controlled. Heka has managed to even out the sharp increase in rent levels. However, controlling the increase in housing costs is made difficult by economic fluctuations and Heka's limited ability to influence the City's new housing production and plot leases, energy prices and the tenant selection process. The Audit Committee recommends closer cooperation between Heka and the Urban Environment Division in the area of tenant selection in order to increase occupancy rates.



## **The objectives of the extension of compulsory education have been met, and young people's access to upper secondary education has improved.**

The guidance of learners in compulsory education, their attachment to upper secondary education and the effectiveness of upper secondary education have been improved. Almost all learners in compulsory education are reached. However, there are differences between native and foreign-language speakers in terms of their transition into and participation in upper secondary education. The Audit Committee recommends strengthening the guidance and support provided to learners in compulsory education whose participation in education is below average.

## **The service quality of DigiHelsinki partly meets the objectives of the ownership strategy.**

The City's subsidiary DigiHelsinki Oy started its operations on 1 January 2023. The basic services provided by the company function well, but further work is needed to develop digital services to meet customer needs. Based on the assessment, the division of responsibilities between the City and DigiHelsinki needs to be clarified. The Audit Committee recommends that the division of responsibilities between the City of Helsinki and DigiHelsinki be clarified, particularly in matters of data security.



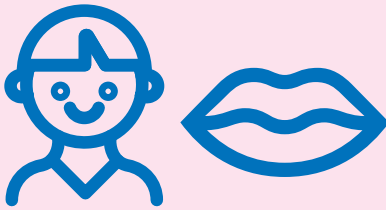
**The City is carrying out appropriate disruption and crisis communication.**

The aim of the City Strategy is to ensure broad preparedness across the City and create a basis for diverse functional capacity in different situations. The City’s disruption and crisis communication process is adequate, but the Audit Committee recommends that exercises be regularly organised as planned.



**Recreational and leisure time activities for children and young people have been promoted in line with the City’s objectives.**

Participation in after-school activities and the Finnish Model for Leisure Activities has increased. Engagement in the activities of the Finnish Model for Leisure Activities has almost doubled. However, not all families are reached despite communication and service guidance. The Committee recommends strengthening service guidance to steer schoolchildren with few leisure time activities towards hobbies and continuing measures to increase participation in after-school activities.



**Oral health care for children and young people is largely provided in line with legislation and the City’s policies.**

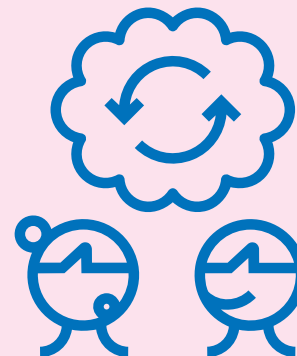
The City has been providing more periodic check-ups for children and young people than required by law. However, some of those in need of support have not been reached by preventive services. There has been sufficient multidisciplinary cooperation between oral health care services and maternity and child health clinics, but little cooperation with school and student health care services. The Audit Committee recommends that measures be taken to increase the participation of young people of lower secondary school age and students in oral health examinations.

**The provision of services to support the informal carers of elderly residents is broadly in line with the targets set for it, but informal carers only take around half of their statutory leave.**

Services to support informal carers have been developed in recent years. The rate of informal carers taking their statutory leave has increased. However, a significant proportion of leave days are not taken because some informal carers feel that it is difficult to find suitable, high-quality care for the cared-for person during their leave. The Audit Committee recommends increasing communication about and access to the services available for informal carers and guidance towards these services.

**The mental health and substance abuse services provided to children in care in child welfare institutions are not fully adequate.**

Access to mental health and substance abuse services for children and young people in care in child welfare institutions has been strengthened. The mental health and substance abuse service chain for children and young people has also been developed. However, young people placed in child welfare institutions do not always receive adequate mental health and substance abuse services, and some are not in an appropriate place for their care. The Audit Committee recommends continuing cooperation with the Hospital District of Helsinki and Uusimaa (HUS) to find solutions to ensure access to mental health and substance abuse services for children and young people placed in care in child welfare institutions.



# Activities of the Audit Committee

## The Audit Committee's tasks and composition

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

The City Council appointed the Audit Committee for the period 2021–2025 on 2 August 2021, and the Committee's work continued until June 2025. On 2 June 2026, the City Council appointed the Audit Committee for the period 2025–2029. The Committee has nine members, each with a personal deputy. The Committee's assessments are prepared by two subcommittees, the compositions of which are presented on the next page. The division of responsibilities between the subcommittees is provided as an appendix to the assessment report.

The Audit Department assists the Audit Committee in assessing the achievement of the objectives set by the Council and the efficient and appropriate organisation of its activities, as well as in monitoring its declarations of private interests. The Audit Department also assists the City's Auditor in the statutory audit.

In 2025, Audit Director Timo Terävä served as the Audit Department's manager and the Audit Committee's presenter. Assessment Manager Timo Cantell was in charge of the assessment activities, Audit Manager Arto Ahlqvist in charge of the audit activities, and Administration Manager Vilma Lamminpää in charge of the monitoring of declarations of private interests. Vilma Lamminpää served as the secretary of the Audit Committee. A total of 17 people worked at the Audit Department.

## Assessment activities

In accordance with its duty defined in the Local Government Act, the Audit Committee annually assesses

whether the operational and financial objectives set by the City Council for the City and the City Group have been achieved and whether the operations have been organised in a productive and appropriate manner. The Committee's findings and recommendations related to the assessment are presented in this assessment report.

The background notes of the assessment report can be found at [www.arviointikertomus.fi/en](http://www.arviointikertomus.fi/en).

The assessment report will be submitted to the City Council on 17 June 2026. Before the report is processed by the Council, the Audit Committee requests the statements required from the City Board and other governing bodies and submits them to the Council for information. At the end of the year, the City Board must report to the Council on the measures that have been taken by the persons responsible and accountable for operations in response to the assessment report.

The assessment work of the Audit Committee is carried out in a structured manner. The budget states that most of the changing assessment subjects must be linked to the City Strategy, and during the council period of office, assessment subjects will focus on all key points of the strategy.

The table of contents of the assessment report is mainly based on the priorities of the City Strategy 2021–2025. The annually repeating assessment subjects are the assessment of binding operational objectives and targets, financial assessment and monitoring the effectiveness of recommendations. The annually changing assessment subjects are decided on in each year's assessment plan.

The 2025 assessment plan was prepared jointly by the Audit Committee and the Audit Department. The Committee for the 2021–2025 term prepared and approved the plan on 13 May 2025. The new Committee processed and approved the assessment plan on 12 August 2025. The plan was prepared taking into account the suggestions for assessment subjects made by councillors, councillor groups and City management, as well as suggestions made by residents through the Kerrokantasi service.

During the year, the assessment report was prepared by the two subcommittees, which met to discuss the assessment implementation plans, assessment memos and the draft texts of the assessment report.

Additionally, the subcommittees carried out eight assessment visits to Central Administration, the City divisions and the City Group entity. The second subcommittee also visited the We Foundation. Most of the practical assessment work is carried out by the staff of the Audit Department. The assessment is based on criteria that may be based on sources such as legislation, the City Strategy or other relevant City policies. The information base for the assessment typically consists of documents, interviews, written requests for information and statistical data. The conclusions and recommendations presented in the assessment report are based on observations made on the assessment materials.

The assessment work of the subcommittees is coordinated by their secretaries. Principal Performance Auditor Petri Jäske was the secretary of the first subcommittee, while Principal Performance Auditor Liisa Kähkönen served as the secretary of the second subcommittee. Principal Performance Auditor Aija Kaartinen was responsible for methodological support and training for the assessment work. The Assessment Manager and the Principal Performance Auditors are responsible for ensuring the quality of the assessment work. In addition to internal quality assurance, the accuracy of the content of the assessment memos and assessment report texts is inspected at the assessment sites.

Figure 1 shows the chronology of the Audit Committee's assessment work.

## Audit activities

The auditor of the City of Helsinki for the financial years 2023–2024, as well as the optional years 2025 and 2026, is KPMG Oy Ab. The principal auditor was Jorma Nurkkala (authorised public sector auditor, authorised public accountant) until 31 August 2025, followed by Juha Huuskonen (authorised public sector auditor, authorised public accountant) as of 1 September 2025. The auditor submitted three reports on the audit of 2025 to the Committee and presented the findings of the audit at meetings of the Committee. The audit report and public summary report of the 2025 audit will be processed by the Council on 17 June 2026.

## Monitoring declarations of private interests

According to the Local Government Act, certain elected officials and local government officers are obligated to submit a public declaration of private interests. The Audit Committee is tasked with monitoring compliance with this obligation and making these declarations known to the City Council. The Committee recorded the declarations of private interests submitted by elected officials and local government officers as a matter of record at its meetings on 13 May and 21 October 2025. The declarations were processed by the City Council on 21 May and 5 November 2025.



# Composition of the Audit Committee in 2025–2029

## First subcommittee



**Chair Wille Rydman**  
*(until 25 March 2026)*  
Deputy member *Jussi Lindgren*



**Chair Teija Makkonen**  
*(as of 26 March 2026)*  
Deputy member *Jussi Lindgren*



**Jonas Eiring**  
Deputy member *Ida Slöör*



**Eija-Riitta Korhola-Dunderfelt**  
Deputy member *Mika Ebeling*



**Petra Malin**  
Deputy member *Hannu Koponen*



**Benjamin Silvani**  
Deputy member *Minna Salminen*

## Second subcommittee



**Vice-Chair Terhi Peltokorpi**  
Deputy member *Sonja Lautamatti*



**Mikael Jungner**  
Deputy member *Ida Haglund*

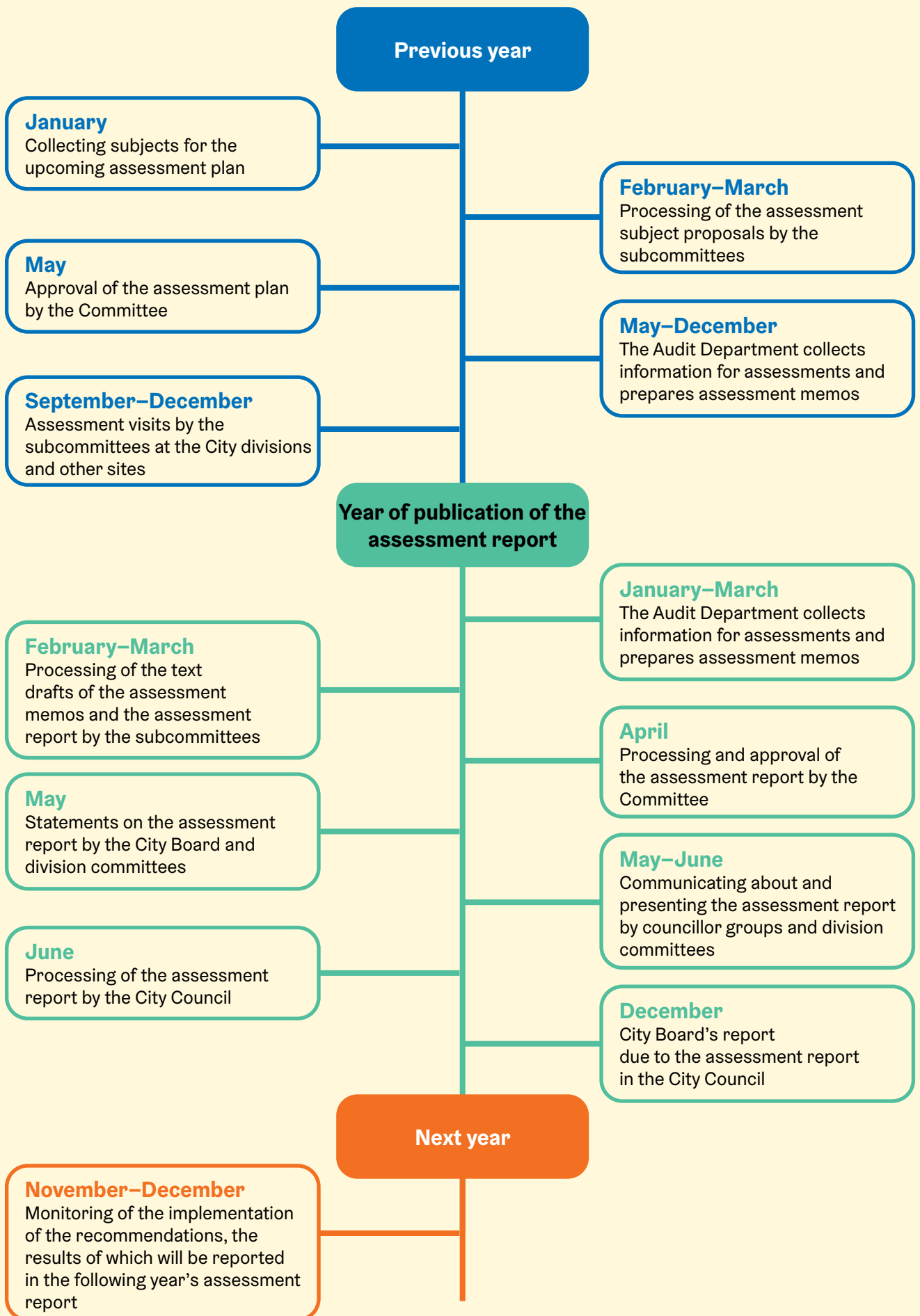


**Kimmo Niemelä**  
Deputy member *Heidi Jaari*



**Iiris Suomela**  
Deputy member *Jussi Junni*

**Figure 1. The annual plan for the assessment work of the Audit Committee.**



# Assessment of binding operational objectives and targets

## **A slightly smaller proportion of the objectives and targets were met than before**

The budget for 2025 contained a total of 23 binding operational objectives and targets approved by the City Council for the City divisions, public enterprises and departments. The Audit Committee estimates that 14 of them, i.e. 61%, were met. This outcome was three percentage points lower than in the previous year.

14 objectives were assessed to have been met in the financial statements as well. Nine binding operational objectives were estimated in the financial statements as not having been met, which corresponds with the Audit Committee's estimate. Unlike in several previous years, the Audit Committee considered it possible to assess the realisation of all binding targets and indicators. There was also no difference between the outcomes reported in the financial statements and the Audit Committee's estimate of the outcomes.

The City Council processed and approved the deviations from the objectives and targets at its meeting on 11 March 2026.

## **The achievement rate of the indicators was slightly lower than last year**

There were a total of 44 indicators for the achievement of the objectives. Of these, 70% were achieved (Figure 2), which is a lower proportion than in 2024 (74%).

## **All of the objectives set for the Education Division and the Culture and Leisure Division were met**

According to the City's guidelines for adhering to the budget, a binding objective is deemed to have been achieved if all of its indicators set out in the budget are met. Failure to meet even one of the indicators means that the objective is not met. The objectives set for the divisions have a varying number of indicators. If an objective is set with a large number of indicators and even one is not met, the objective is not met.

Figure 3 shows that all of the objectives set for the Education Division and the Culture and Leisure Division were met. However, there are two objectives for the Education Division and only one for the Culture

and Leisure Division. In all divisions, at least half of the objectives were met. Central Administration includes four enterprises and the Urban Environment Division includes Helsinki City Transport (HKL), which remains officially responsible for metro transport.

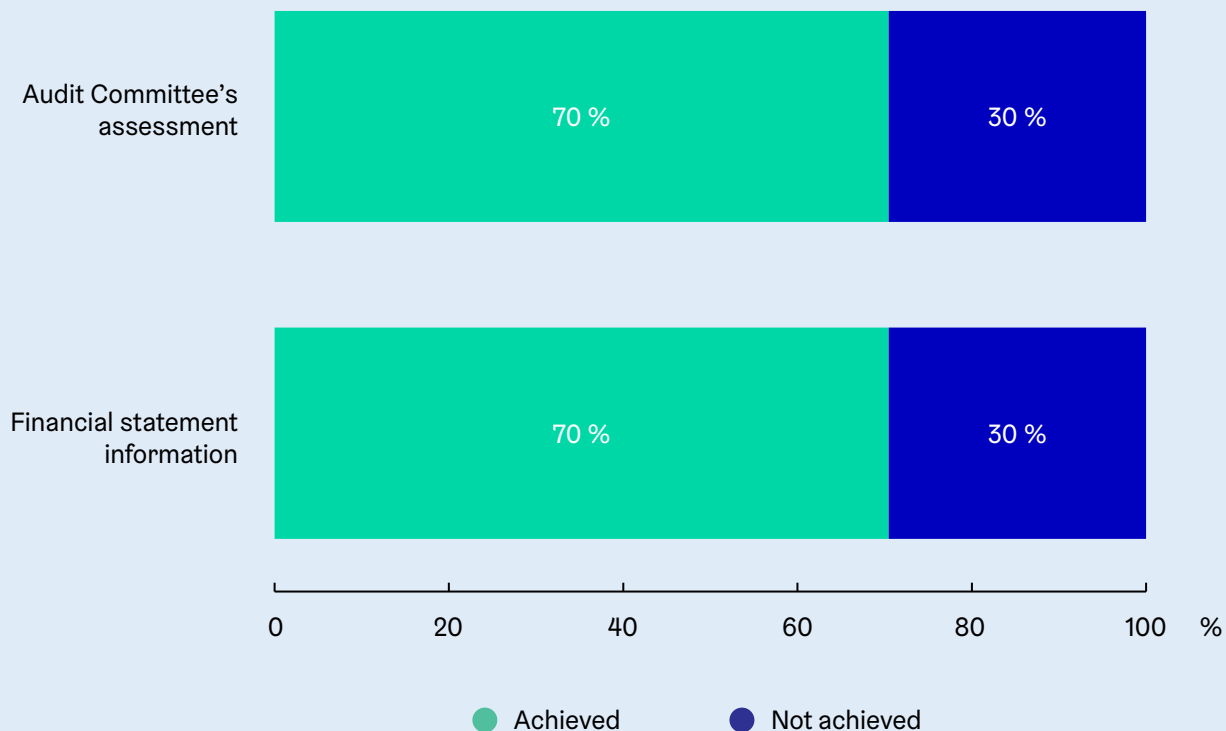
## **The objective of sustainable sizing of overall investments over the council period of office was met**

The City Executive Office had three binding objectives, one of which was achieved. The objectives had six indicators, of which three were met. The objective of starting at least one owner-occupied housing construction project with a private investor in a suburban regeneration area was not achieved. According to the City Executive Office, demand for owner-occupied and investment apartments remains low, and the proportion of unregulated production among new projects is small. Also, the indicator for holding a meeting of the first area working group in the City's rent-to-own model construction project was not met. Based on surveys, the model was not deemed to be functional from the point of view of residents and the City's risks, so it was not promoted.

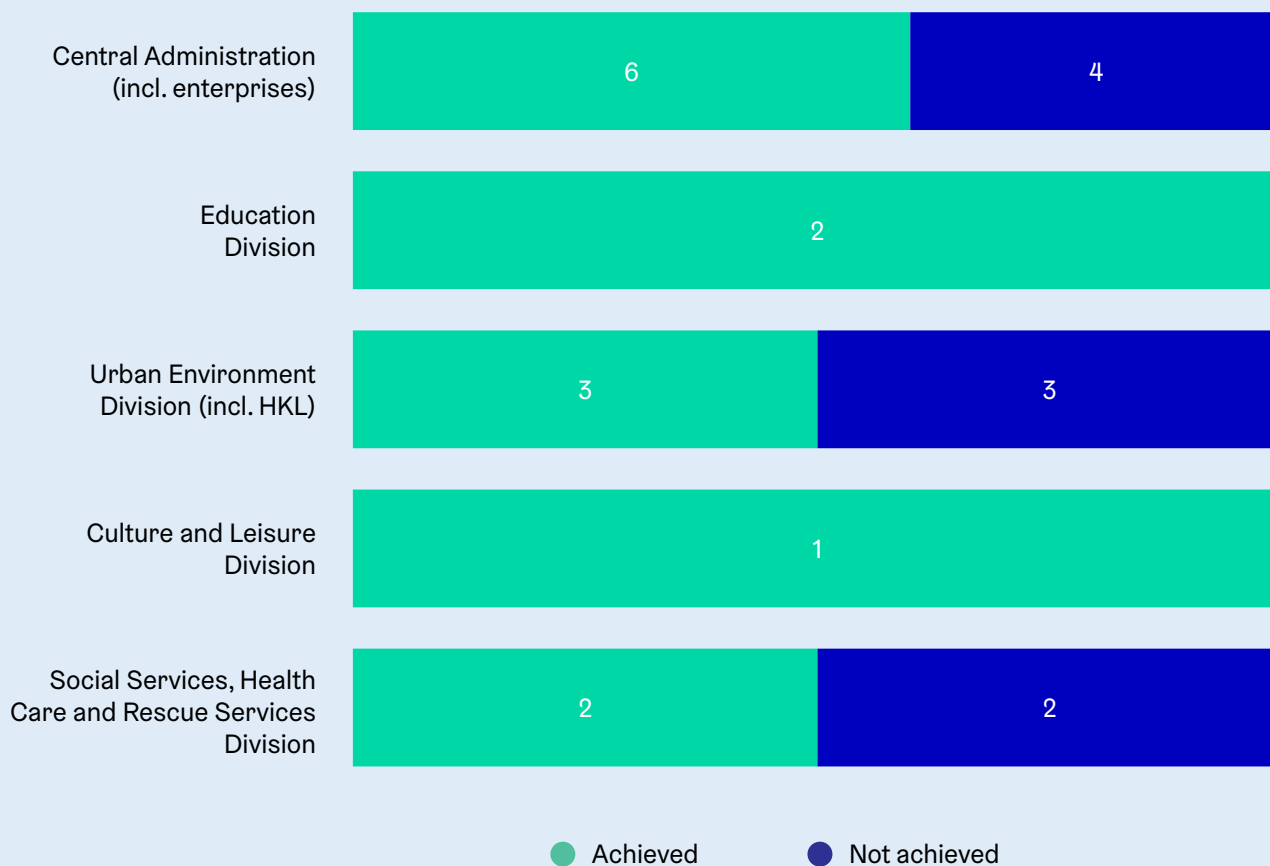
Of the financial objectives of the City Executive Office, the principle of responsibility for the growth of operating expenditure was not realised in 2025. According to the City Executive Office, the main reason for the overrun in expenditure growth was an increase in the costs of the municipal funding of the labour market subsidy, which is the result of a deteriorating employment situation nationwide. Another reason for the overrun, according to the City Executive Office, was the higher-than-targeted increase in expenditure in the Education Division. By contrast, the City Executive Office's objective of scaling total investments to a financially sustainable level during the council period of office was met. The maximum cumulative deficit allowed during the council period of office was EUR 1,157 million, while the actual cumulative deficit was EUR 775 million. Annually, the objective was met every year except in 2025.

The City's service centre enterprise Palvelukeskus Helsinki and Helsinki City Construction Services enterprise (Stara) both had one binding objective related to the customer experience. Of these, the objective

**Figure 2. Achievement of the indicators of the binding objectives and targets of City divisions, public enterprises and departments in 2025, per cent.**



**Figure 3. Achievement of binding objectives and targets by division in 2025, number.**



set for Stara was not met. The Financial Management Services enterprise had two binding operational objectives with one indicator for each. The objectives set for the enterprise's financial result and customer satisfaction were both met. Both of the Audit Department's binding objectives were met.

### **The objective set for the City's climate policy was met**

One of the three binding objectives of the Urban Environment Division was met. There were nine indicators, of which six were met. The objective of reducing greenhouse gas emissions, improving energy efficiency and strengthening circular economy was achieved. The objective of growing the city in balance with its local nature was not achieved, as the indicator for the City's own new housing production construction projects was not met. The report submitted to the City Council did not comment on why the indicator was not met. The objective of improving the resident and customer experience was not met because the results of customer satisfaction surveys were not sufficiently high. In its report to the City Council, the division did not present any reasons why the results of the indicators were not achieved.

The Urban Environment Division also includes Helsinki City Transport (HKL), which achieved two of its three objectives. The targets set for the number of cancelled transport departures and financial balance were met. By contrast, the proportion of customers satisfied with metro transport was slightly below the target level. Since the establishment of Metropolitan Area Transport Ltd at the beginning of 2022, HKL has been responsible only for metro operations and infrastructure.

### **Homelessness continued to increase**

Two of the four objectives for the Social Services, Health Care and Rescue Services Division were met. Eight of the twelve indicators set for the objectives were met and four were not met. Examples of the indicators that reached their target level included the level of the customer recommendation index and the achievement of the operating margin and result in line with the budget. The response time indicator for rescue operations also reached its target level. The indicators for the waiting time for a non-urgent doctor's appointment and the number of homeless people did not reach their target level. For example, the number of homeless people increased to more than three times the target level in 2025.

Two of the objectives for the Education Division were met, and three indicators reached their target levels. The indicators concerned strengthening children's literacy in early childhood and primary education, and increasing opportunities for upper secondary school students to study in a combination of general upper secondary and vocational education.

The Culture and Leisure Division had one binding operational objective with one indicator. The objective and its indicator were met. The indicator was the number of visitors at events and activities for families with children and the elderly in the City's suburban regeneration areas.

### **There were deficiencies in the documentation of the objectives**

There was a wide range of deficiencies in the documentation of the binding operational objectives of the City Executive Office, the divisions and the enterprises in accordance with the guidelines issued. The most minor deficiencies had to do with issues such as the document authors not being indicated. Some of the documents contained outdated or incorrect information, and some of the required documents were not stored in the required reporting location. However, all the necessary documentation and corrected information were provided on request, whereby the achievement of the objectives could be assessed reliably. Only the documentation of the objectives of Palvelukeskus Helsinki and Stara was fully in line with the guidelines.

### **Conclusions**

61% of the binding operational targets and 70% of the indicators in the 2025 budget were met. The binding targets were particularly well met in the Education Division and the Culture and Leisure Division, although they only had three objectives in total. The Audit Committee's assessment of the achievement of the objectives and indicators was in line with the financial statements.

In the assessment of the Audit Committee, the reasons for the non-achievement of the objectives set for the Urban Environment Division had not been sufficiently explained to the City Council. There were extensive deficiencies in the documentation of the binding operational objectives.

## **Recommendations of the Audit Committee**

### **The Urban Environment Division must**

- ▶ present the reasons for the non-achievement of binding operational objectives to the City Council in its reports on unrealised binding operational objectives.

### **The City Executive Office, divisions and enterprises must**

- ▶ pay attention to documenting their binding operational objectives in accordance with the guidelines issued.

# Objectives set for the Group

## The budget set targets for eight significant subsidiaries

The City of Helsinki has 75 subsidiaries. In 2025, the ownership strategies of the subsidiaries set a total of 311 objectives and targets, of which 23 were set for market-based subsidiaries and 288 for other subsidiaries. The City's 2025 budget confirmed the objectives and indicators defined in the ownership strategies for the eight most important subsidiaries.

According to the 2025 budget, the most significant subsidiaries are DigiHelsinki Oy, Helen Oy, Helsingin Asumisoikeus Oy, Helsingin kaupungin asunnot Oy, The Port of Helsinki, Kiinteistö Oy Auroranlinna, Metropolitan Area Transport and Seure Henkilöstöpalvelut Oy. The most significant subsidiaries were determined based on the financial and operational scope of the community, active agency, the ownership-strategic significance of the community and the company having extensive service agreements with the City of Helsinki.

The achievement of the objectives and the progress of the communities in the desired development direction are regularly monitored as part of the reporting and other monitoring of the subsidiaries. The results are reported to the City Group Division, e.g. 1–2 times a year in the context of community reports. The City Council is provided with an annual report on the achievement of the objectives set in the budget in connection with the Group's financial statements. According to the corporate governance principles, the setting of annual target values for the indicators is the task and responsibility of the boards of the subsidiaries. If no target level is specified, the aim is to maintain the results at least at the level of the previous year.

## More than half of the objectives set for the most important subsidiaries were achieved

In the City's 2025 budget, a total of 39 objectives and targets conforming to the ownership strategy were set for the eight most important subsidiaries, with 66 indicators. According to the financial statements, more than half of the objectives and targets, i.e. 56%, were met. It was found in the assessment that one objective and its indicator could not be assessed, resulting in 21 completed objectives, i.e. 54%. A small proportion of the objectives, their indicators or the realisation of the indicators were difficult to interpret. On the basis of further clarifications received from the companies, they were interpreted as having been achieved in this assessment, with the exception of the Port of Helsinki's indicator of setting a target for measuring

regional economic impacts. The company did not deem it appropriate to set a target value, so it was concluded in the assessment that the target and its indicator could not be assessed. Some of the indicators for the subsidiaries contained two different aspects to measure. Figure 4 shows the achievement of the objectives by subsidiary community.

None of Seure Oy's five objectives were achieved. Objectives related to customer satisfaction, cost-effectiveness, climate and environmental impacts were not met. The objectives set for promoting competitiveness and responsible employership were not met because no analyses or surveys were concluded on the subject in 2025 to verify the result.

Only one of the five objectives set for Metropolitan Area Transport Ltd was achieved. The objective was related to the company's solvency. The targets set for customer and staff satisfaction, cost efficiency and security of production were not met, and the same was true for those set for climate and environmental impact reduction.

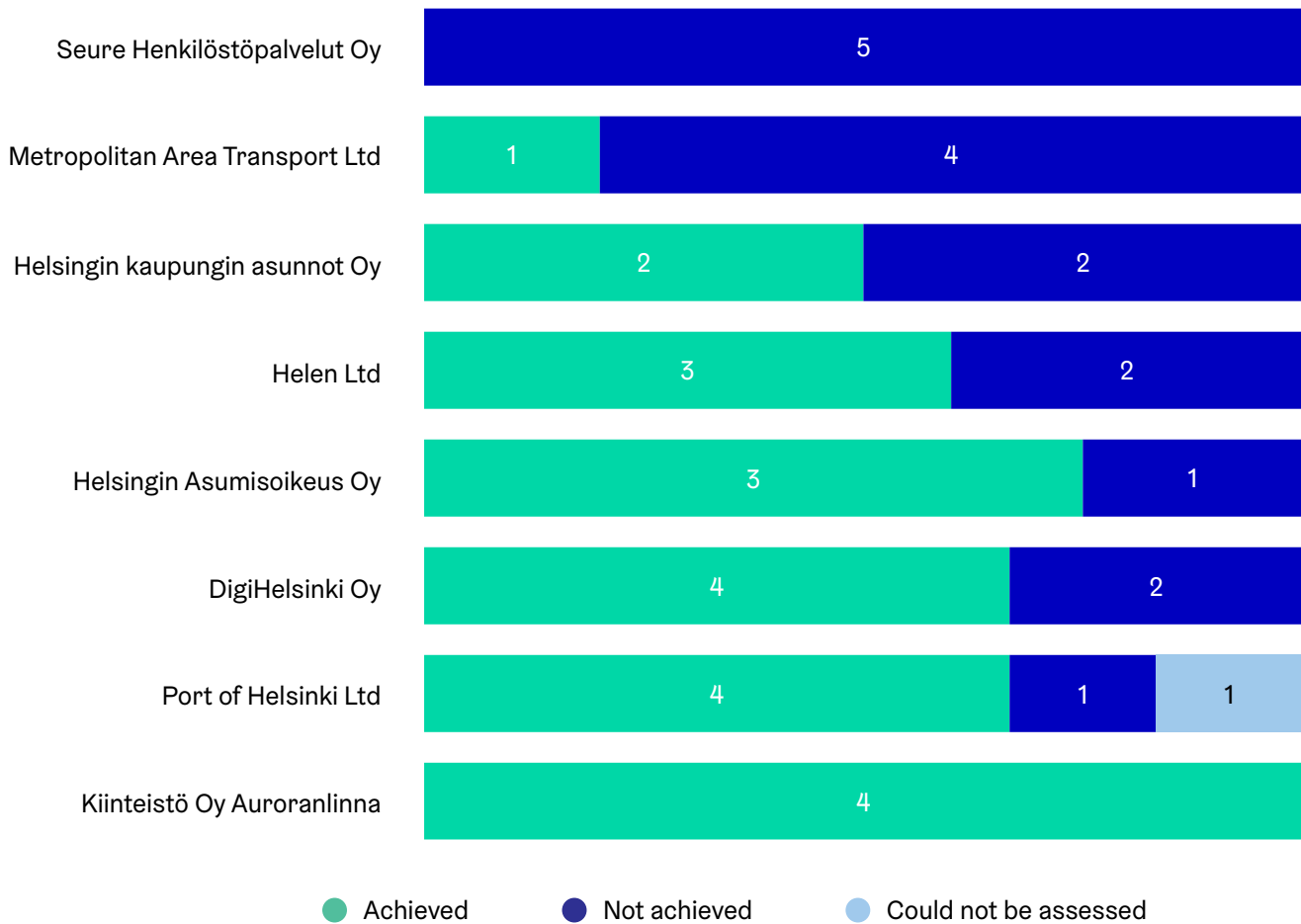
Two of the four objectives of Helsingin kaupungin asunnot Oy were achieved. The targets set for efficient real estate asset management and customer satisfaction were not met. The indicators that fell below the target were the company's ability to keep rents affordable, the results of the regular customer satisfaction survey, and the company's NPS regarding customer satisfaction. The objectives of reducing climate and environmental impacts and ensuring adequate solvency were achieved.

Three of Helen Ltd's five objectives were achieved. The objectives concerned efficient use of capital, satisfied customers and sufficient solvency. The company's targets for carbon neutrality and cost-effective operations were not met. However, seven of the carbon neutrality indicators were met, with only the target for the amount of district heat consumed in Helsinki not being met.

Three of Helsingin Asumisoikeus Oy's four objectives were achieved: economical and efficient management of real estate assets, reduction of climate and environmental impacts and sufficient solvency. The company's customer satisfaction target was not met.

DigiHelsinki Oy achieved four of the six objectives set out in its ownership strategy. The objectives related to cost-effectiveness and customer satisfaction were not achieved. The non-achievement was due to the fact

**Figure 4. Achievement of the objectives of the most important subsidiaries in 2025, number.**



that of the indicators, the first-level resolution rate, i.e. finding a resolution at first contact, and the customer satisfaction value were below the target.

According to the financial statements, five of Port of Helsinki Ltd's six objectives were achieved. Four of the objectives were related to finances, one to customer satisfaction and one to the environment. Further information had to be requested on the objective of promoting the regional economic impacts of the port. The company intended to set target values for the indicators of the overall economic and employment impact assessment but did not ultimately deem it necessary. This objective is also not included in the new ownership strategy of the Port of Helsinki. It was found in the assessment that it was not possible to assess the achievement of one objective declared as achieved and its indicator, whereby four objectives and eight indicators had been met according to the assessment.

All four objectives set for Kiinteistö Oy Auroranlinna were achieved. The objectives were efficient use of real estate assets, reduced climate and environmental impacts, satisfied customers and sufficient solvency.

### **All indicators had target values set in the budget**

According to the City's budget preparation guidelines, budget objectives must be as clear and unambiguous as possible. The achievement of binding and non-binding objectives set in the budget is conditional on the achievement of all of its indicators. An indicator is achieved when its target value is reached. Baseline and target values are set for the indicators. The realised value from the previous financial year is used as the baseline. One indicator can have only one target value, meaning that the indicator cannot be divided into several sub-indicators with different target values.

In its 2024 assessment report, the Audit Committee recommended that the City Executive Office pay attention to ensuring that the objectives confirmed in the subsidiaries' budgets are clearly defined and that the indicators are unambiguous so that their achievement can be verified. The process of setting objectives and indicators for the subsidiaries has been developed in line with the recommendations. A target value has been set for the indicators for all objectives in the budget.

In the 2024 assessment report, the Audit Committee also recommended that the indicators for the objectives of the subsidiaries confirmed in the budget contain only one item to be measured each. However, some indicators continued to include two items to measure.

In some individual cases, the indicator reported in the financial statements, its target value or its achievement was described so inaccurately that the companies were asked to provide further information in order to confirm the result.

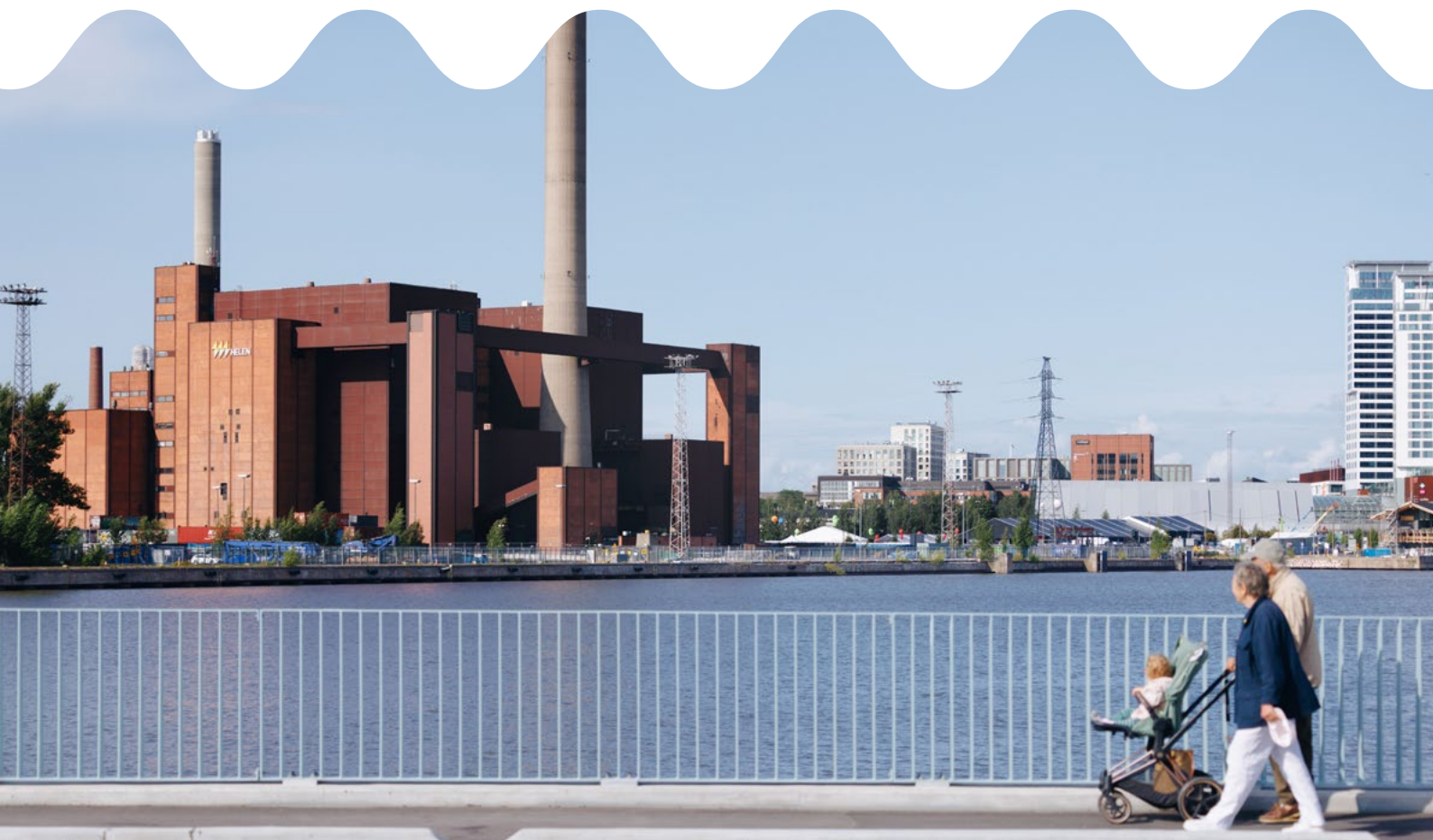
For example, the indicator for the objective 'climate and reducing environmental impacts' is often defined as the 'number of measures implemented under the carbon neutrality or environmental programme / total number of measures (x/x)'. It is difficult for an external party to verify the achievement of the indicators, as there is a lack of more precise information on what the objectives and measures set elsewhere are. Only Helen Ltd and Port of Helsinki Ltd had described their more detailed indicators in their financial statements. Objectives and indicators related to the reduction of climate and environmental impacts were specified when the ownership strategies of the subsidiaries were updated in early 2026.

## Conclusions

The budget approved by the City Council confirmed objectives and targets conforming to the ownership strategy for eight major subsidiaries.

More than half of the 39 objectives set for the eight most important subsidiaries, DigiHelsinki Oy, Helen Ltd, Helsingin Asumisoikeus Oy, Helsingin kaupungin asunnot Oy, Port of Helsinki Ltd, Kiinteistö Oy Auroranlinna, Metropolitan Area Transport Ltd and Seure Oy, were achieved. The achievement rate was 56% based on the financial statements and 54% based on this assessment. The objective related to setting a target value for the regional economic impacts of the port was found to have been achieved in the financial statements, but it was found in the assessment that the achievement of the objective could not be assessed because no target level had been set. The achievement of the objectives is reported to the City Council in connection with the Group's financial statements.

The process of setting objectives and indicators for the subsidiaries has been developed in line with the recommendations issued by the Audit Committee in 2024. However, it is still difficult to assess the achievement of some individual objectives and their indicators.



# Responsible financial management as the basis for sustainable growth



# The City's finances

Since 2023, the City of Helsinki's financial operations have been divided into Municipal Helsinki, which is comparable to other municipalities, and the state-funded Social Welfare, Health Care and Rescue Services Division, which is comparable to the wellbeing services counties. The City's financial statements also present a combination of these, i.e. the City of Helsinki as a whole. This assessment looks separately at the finances of Municipal Helsinki and its group, and the finances of the Social Welfare, Health Care and Rescue Services Division.

In 2025, the main change affecting the City's finances was the transfer of responsibility for organising statutory employment services and related tasks from the state to municipalities. The City's Employment Services enterprise began operating on 1 January 2025. Roughly 650 employees were transferred from the state to the City.

## Finances of Municipal Helsinki

### Achievement of the financial and budgetary objectives of the strategy

#### The growth in operating expenditure exceeded the principle of responsibility

The City Strategy 2021–2025 aimed at a principle of responsibility for growth in operating expenditure. This was also a binding target for the City Executive Office. According to the strategy, annual budgets must not exceed the level of expenditure defined in accordance with the principle of responsibility. The increase in operating budget expenditure is tied to changes in the general cost level and population growth, as well as the productivity target of the City organisation, which was 0.5% for the period of 2023–2025. The change in the cost level is represented by the price index for basic services. Population growth is represented by the age-specific population growth in the youth services of the Education Division and the Culture and Leisure Division, and otherwise by the change in the total population.

Based on the financial statement data, the target was not met (Table 1). Expenditure under the principle of responsibility increased by around EUR 161 million, i.e. 6.9%, in 2025. The allowed expenditure increase would have been 3.8%, i.e. EUR 89 million. The overrun in expenditure growth was largely due to an increase in the costs of municipal funding of the labour market subsidy due to the poor employment situation. Additionally, the Education Division exceeded the growth in expenditure defined in the principle of responsibility. During the strategy period, the principle of responsibility was realised in 2022 and 2023, but the objective was not achieved in 2024 and 2025.

#### The annual contribution margin was better than budgeted

The operating expenditure of Municipal Helsinki was roughly EUR 3.26 billion, EUR 42 million below budget. Expenditure increased by EUR 292 million, i.e. 9.8%, from the previous year. The increase in operating expenditure was due to the transfer of employment management tasks to the City and changes in the municipalities' responsibility for funding unemployment benefits. Excluding the impact of the costs of employment services, operating expenditure increased by 6.4% from 2024. Operating revenue amounted to EUR 1.38 billion and was EUR 58 million better than budgeted. The annual contribution margin was better than budgeted at EUR 539 million. However, the margin decreased by 25% from 2024. The surplus in the accounts was EUR 138 million.

Tax revenue amounted to EUR 1.85 billion and was EUR 41 million lower than budgeted. The accrued tax revenue was affected by the declining employment situation and economic developments. Municipal tax revenue totalled EUR 1.06 billion in 2025, which was EUR 24 million less than budgeted. Municipal tax revenue decreased by around EUR 13 million from the previous year. The municipal tax rate in Helsinki was kept at the previous year's level of 5.3%. Corporate tax revenue was EUR 431 million, which is roughly 3.5% less than in 2024. Property tax revenue amounted to EUR 362 million. Central government transfers amounted to EUR 427 million and were roughly EUR 125 million more than in the previous year due to compensation for the transfer of employment management responsibilities.

**Table 1. Increase in operating expenditure in 2025 in line with the principle of responsibility.\***

	<b>Budget 2025</b>	<b>Financial statements 2025</b>
Percentage change in population growth	1.2	1.7
Percentage change in the price index for basic services	3.4 (September 2024)	2.6 (Ministry of Finance, December 2025)
Productivity improvement target, percentage points	-0.5	-0.5
<b>Expenditure growth percentage facilitated by the strategic objective</b>	<b>4.1</b>	<b>3.8</b>
Expenditure growth facilitated by the strategic objective, EUR million		<b>88.7</b>
<b>Principle of responsibility</b>	<b>Financial statements 2024</b>	<b>Financial statements 2025</b>
Expenditure actually incurred under the strategic objective, EUR million	2,333**	2,494
Actual expenditure growth, EUR million		161
<b>Actual growth percentage</b>		<b>6.9</b>

\* Source: City Executive Office.

\*\* Changes in the budget structure taken into account.

### **Increasing unemployment resulted in an overrun in the municipal funding of the labour market subsidy**

In the budget of Municipal Helsinki for 2025, the operational economy section included a total of 26 binding allocations or operating margins. Of these, 20, i.e. 77%, were realised either according to the budget or better than budgeted. Six binding allocation items exceeded their operating expenditure. The City Council has granted overrun rights for allocation overruns.

The largest overruns were in the City Board's disposable funds, which exceeded the budget by EUR 28 million, and the municipal funding of the labour market subsidy, which exceeded the budget by EUR 19 million. The City Board's disposable funds exceeded the budget by 81%, while the municipal funding of the labour market subsidy was 18% over budget. The overrun in the City Board's disposable funds was due to the capitalisation of the Foundation for the Finnish Museum of Architecture and Design with EUR 58 million. Each year, funds are reserved for this budget item to cover unexpected and unforeseen expenditure not related to the normal activities of a single division or the City Executive Office. The overrun in the municipal funding of the labour market subsidy was due to increasing

unemployment, especially long-term unemployment, in 2025. In total, EUR 126 million was spent as municipal funding of the labour market subsidy.

### **The objective steering investments under the City Strategy during the council period of office was achieved**

The objective set in the City Strategy 2021–2025 was that the total cash flow from operations and investments during the council term may not exceed the deficit target for local government set in the public finance plan and the municipal finance plan. The City Executive Office's binding objective for 2025 was for total investment to be set to a financially sustainable level in terms of cash flow from operations and investments and loan growth. The indicator for this objective specified in the budget is that the maximum cash flow from operations and investments may have a deficit of up to -0.5% of Helsinki's GDP during the council period of office. According to the financial statements, this target was achieved cumulatively over the council period of office and was EUR 382 million better than the maximum deficit allowed. Looking at 2025 alone, the actual deficit was EUR 72 million too high. The cash flow from operations and investments was EUR 375 million in deficit in 2025. The targeted deficit, the City's

share of the GDP and the City's guarantee liabilities for public transport investments could have been up to EUR 303 million in 2025.

The City Executive Office's assessment of future economic development states that adjusting the finances, operations and investment level of Municipal Helsinki will face problems in the coming years. In the past, Helsinki was able to cover its investments mainly with revenue funding. When the cash flow from operations and investments is in deficit, increasing investments have to be financed with a long-term loan.

In 2025, Municipal Helsinki invested EUR 874 million, excluding the investments of Metropolitan Area Transport Ltd. The total investments of Municipal Helsinki and Metropolitan Area Transport Ltd in 2025 amounted to EUR 1,051 million. The largest investments were in buildings (EUR 337 million), infrastructure construction in project areas (EUR 121 million) and streets and transport routes (EUR 104 million).

The investment section included a total of 21 binding allocation items. All but one of the binding investment allocations fell below budget. The largest under-spending was in project area infrastructure construction investments, where the outturn was 23 million below budget.

### **Stara's deficit was again higher than budgeted**

The binding operational objectives and targets set for public enterprises were examined as part of the achievement of binding objectives of this assessment report. The binding operational objectives and targets set for public enterprises included two financial performance targets, both of which were met. The objective set for Helsinki City Transport (HKL) was to achieve a positive result for the financial year, and the actual figure was EUR 1.5 million. From the beginning of 2022, HKL has only been responsible for metro operations and infrastructure due to the establishment of Metropolitan Area Transport Ltd. The performance target for the financial year for the Financial Management Services enterprise was met. The surplus for the financial year was EUR 622,000.

No binding target for financial performance had been set for the City's other enterprises. The operating surplus of the City's service centre enterprise, Palvelukeskus Helsinki, as a proportion of its turnover exceeded the budget. The surplus was around EUR 2.4 million, which is almost EUR 1 million better than in 2024. The result is explained by factors such as salary increases only being implemented towards the end of the year, although they were included in the budget for the whole year. The operating deficit of Helsinki City Construction Services Stara was EUR 3.9 million for the financial year, which was slightly over EUR 4 million more than the budgeted deficit. In 2025, the operating deficit was EUR 1 million better than in 2024. The deficit

is explained by factors such as a reduction in the size of projects. Small worksites are relatively more expensive than large ones in terms of establishment and dismantling costs.

The Employment Services enterprise, which started operating at the beginning of 2025, had a surplus of EUR 7.7 million, which is more than EUR 7 million more than budgeted. The operating costs were lower than estimated, in addition to which reimbursements from the state were higher than expected.

## **Trends in financial indicators**

### **The financial indicators declined**

The annual contribution margin shows the amount of internal financing, after current expenditure, that remains available for investments, reinvestments and loan repayments. The annual contribution margin is a key indicator for assessing the adequacy of internal financing. Particularly in Helsinki, where the level of investment is high, it is essential to look at the funds statement alongside the profit and loss account, as the funds statement shows how investments have been financed. In addition to the annual contribution margin, cash flow from operations and investments is an important indicator of the City's financial situation.

Table 2 shows that the City's annual contribution margin per capita has been quite good, although it declined in 2024 and 2025. In 2025, 62% of investments were funded with internal financing, i.e. without a loan. The percentage of investments funded with internal financing decreased from the previous years.

In 2025, Municipal Helsinki's cash flow from operations and investments was EUR -321 million, compared to EUR -94.8 million in 2024. The cash flow accumulation from operations and investments shows the amount left over from the cash flow for net lending, amortisation of loans and strengthening the treasury. When this figure is negative, expenses must be covered either by reducing the existing cash reserves or by taking out more in the way of loans. Table 2 shows that the negative accumulation increased significantly in 2025. The debt servicing margin and cash sufficiency remain at a good level, albeit down from the previous year. Municipal Helsinki's self-sufficiency and relative indebtedness remained at the level of the previous year.

Figure 5 shows that investment expenditure increased in 2025, while the annual contribution margin decreased clearly from the previous years. Until 2024, the annual budget covered investments well for the most part, with the exception of public transport investments.

**Table 2. Development of key figures in the profit and loss account, funds statement and balance sheet of Municipal Helsinki 2023–2025.\***

<b>Municipal Helsinki</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Annual contribution margin, EUR/resident	1,208	1,045	775
Annual contribution margin, % of depreciations	223.3	188.5	137.3
Percentage of investments funded with internal financing	99	87.8	62.2
Cash flow from operations and investments, EUR million (accumulation from 2023–2025)	23	-72	-392
Debt servicing margin	10.2	8.3	7.2
Cash sufficiency, days	111	91	80
Equity ratio, %	82.5	83.2	83.3
Relative indebtedness, %	65.6	60.7	59.8

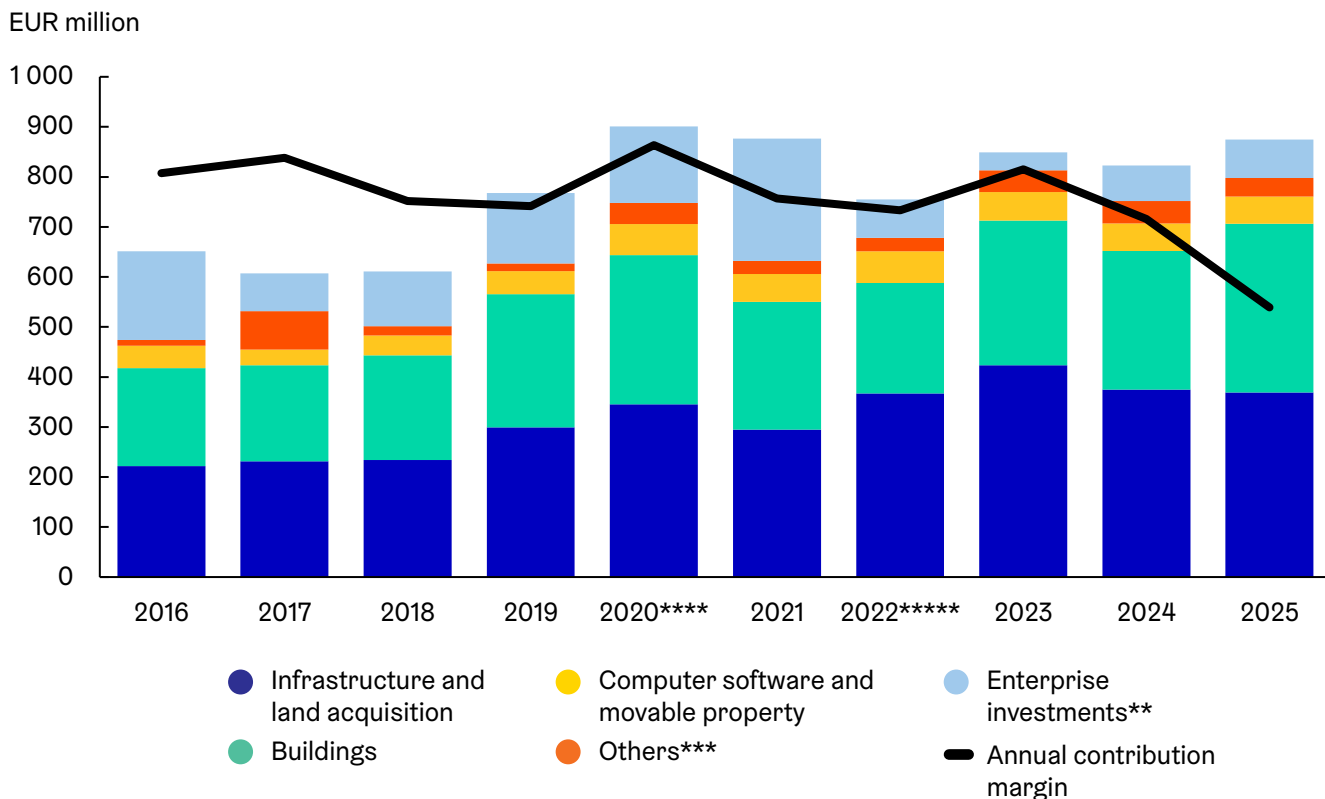
\* Source: City of Helsinki financial statements for 2025.

**Table 3. Development of key figures in the profit and loss account, funds statement and balance sheet of the Municipal Helsinki Group 2023–2025.\***

<b>Municipal Helsinki Group</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Annual contribution margin, EUR/resident	2,069	1,996	1,771
Annual contribution margin, % of depreciations	145.0	144.4	126.3
Debt servicing margin	3.0	3.1	2.9
Percentage of investments funded with internal financing	64.6	56.8	57.9
Cash flow from operations and investments, EUR million (accumulation from 2023–2025)	-2,183	-2,857	-3,465
Cash sufficiency, days	72	62	58
Loans and rental liabilities, EUR/resident	12,340	13,759	14,446
Equity ratio, %	60.3	59.5	58.1
Relative indebtedness, %	133.6	148.5	159.8

\* Source: City of Helsinki financial statements for 2025.

**Figure 5. Sufficiency of the annual contribution margin for investment expenditure 2016–2025, EUR million.\***



\* Source: City Executive Office.

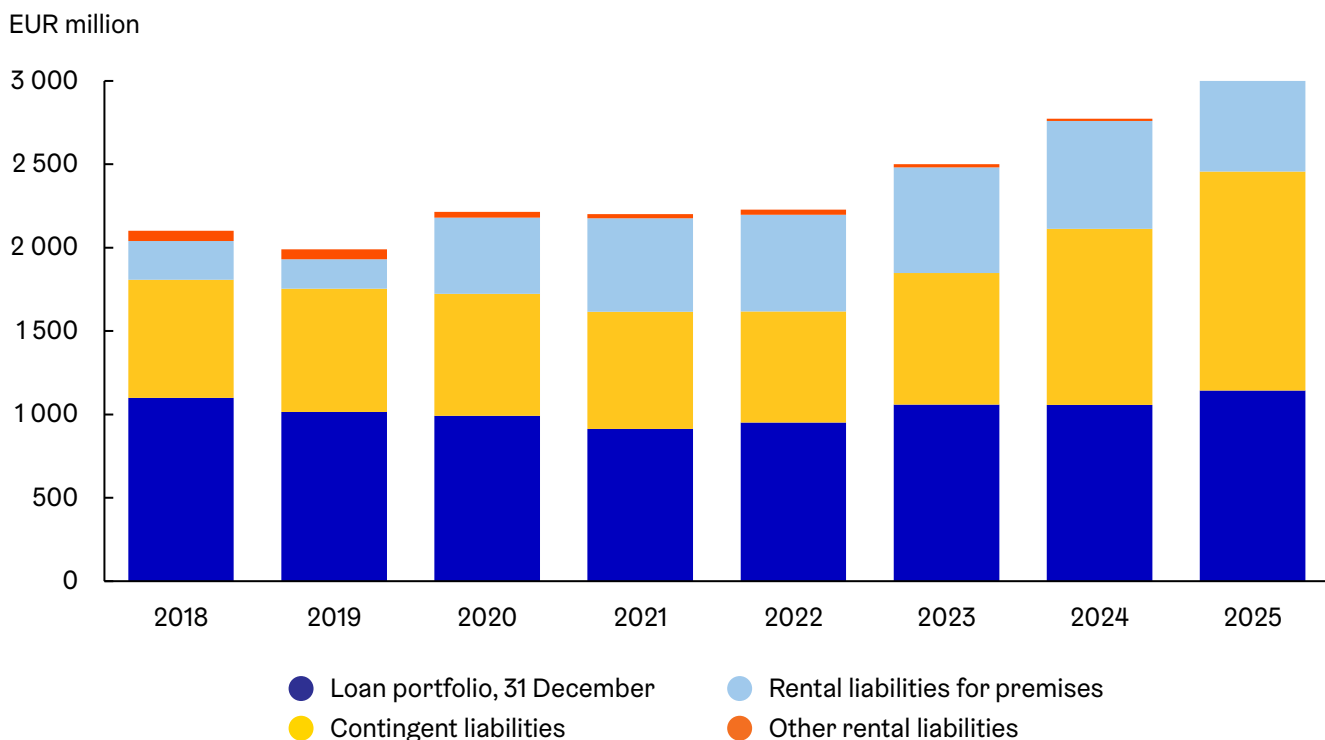
\*\* Mainly public transport investments.

\*\*\* Securities, other capital and funds.

\*\*\*\* 2020 investment expenditure made comparable without the capitalisation of the Urban Environment Building (EUR 130 M).

\*\*\*\*\* 2022 investment expenditure made comparable without the shares of Metropolitan Area Transport Ltd (EUR 265 M).

**Figure 6. Development of Municipal Helsinki’s loan portfolio, guarantees and rental liabilities in 2018–2025, EUR million.\***



\* Source: City Executive Office.

## Municipal Helsinki's liabilities and loan portfolio increased

The City's loan portfolio started to grow in 2025. Off-balance sheet contingent liabilities also continued to grow. The contingent liabilities are greater than the loan portfolio (Figure 6). Contingent liabilities are guarantees for loans issued to City Group entities. By contrast, rental liabilities for business premises decreased. The Helsinki City Strategy 2025–2029 states that the growth in liabilities must be stopped.

## The Municipal Helsinki Group's result declined

The Municipal Helsinki Group consists of Municipal Helsinki and its subsidiaries. The Group's key figures are comparable to those of other municipal groups.

The Municipal Helsinki Group's result in 2025 was roughly EUR 256 million, which is roughly EUR 162 million lower than in 2024. The decline in the Group's result was mainly due to a decline in the result of Municipal Helsinki. Table 3 shows that the Group's financial key figures declined from 2023 and 2024. The accumulation of cash flow from operations and investments remained negative in 2025 and continued to decline. The Helen Group's high level of investments in 2023–2025 have a large impact on the cash flow deficit from operations and investments. The Group's loan portfolio and rental liabilities continued to grow. The loan portfolio of Helsingin kaupungin asunnot Oy increased by EUR 224 million. However, the company's debt servicing costs are, in practice, paid for by rental income from the tenants of the rental buildings. The loan portfolio of Metropolitan Area Transport Ltd also increased, by EUR 164 million.

## Conclusions

Municipal Helsinki's finances were better than budgeted, with a surplus of EUR 138 million. However, the result declined from 2024. Tax revenue fell due to the poor employment situation, and employment services, which were transferred to the City as new tasks, brought additional costs to the City. The increase in operating expenditure did not remain within the limits set by the principle of responsibility of the City Strategy 2021–2025. The target for cash flow from operations and investments for investment financing was met in line with the objective set for the council period of office. In 2025, 62% of investments could be funded with internal financing.

The City's financial situation remains good, but Municipal Helsinki is in deficit in terms of cash flow from operations and investments. This means that the deficit and increasing investments have to be financed by long-term loans or by reducing cash reserves.

Helsinki's investments, including Metropolitan Area Transport Ltd, amounted to EUR 1,051 million in 2025, of which Metropolitan Area Transport's share is EUR 177 million. By far the largest investments were made in buildings, coming to a total of nearly EUR 340 million. Although the investment level is high, some investment allocations set in the budget have not been used. Municipal Helsinki's loan portfolio started to grow in 2025. Off-balance-sheet rental liabilities and, in particular, contingent liabilities issued to Group entities have been increasing for several years. The loan portfolio of the Municipal Helsinki Group also continued to grow. Only six of the binding allocation items set out in the budget exceeded their operating expenditure.

# Finances of the Social Services, Health Care and Rescue Services Division

As in the previous two years, the City of Helsinki Social Services, Health Care and Rescue Services Division achieved a balanced financial result. Table 4 shows that the financial situation is good and that the criteria for a financial assessment procedure set in the Act on Wellbeing Services Counties are not met in Helsinki. Table 5 shows the evolution of operating and investment expenditure, as well as some financial key figures.

Operating expenditure in the Social Services, Health Care and Rescue Services Division amounted to EUR 3.1 billion, some EUR 82 million lower than budgeted.

The main reasons for the under-spending were lower-than-budgeted purchases of services and under-utilisation of the services of the HUS Group. The operating expenses were mainly funded with nearly EUR 3 billion of state funding. Operating revenue amounted to around EUR 289 million and financing income to around EUR 11 million. The annual contribution margin increased from the previous year, ending up at EUR 177 million. The surplus for the financial year, EUR 169 million, increased equity. Most of the surplus in the Social Services, Health Care and Rescue Services Division is an ex-post review of the large national wellbeing services county deficits of previous years,

which will be eliminated as the wellbeing services counties' finances improve.

Helsinki's Social Services, Health Care and Rescue Services Division is implementing a change programme approved for the period of 2023–2026 to balance its finances. One of the binding objectives for the division in the 2025 budget was for the operations to be financially sustainable. The indicator for this objective was the operating margin and the result, and the target value was for these to be achieved in line with the budget or better than budgeted. The indicator that was achieved was better than budgeted.

In its decision issued on 24 June 2025, the Ministry of Finance cut the funding provided to Helsinki from the 2025 central government funding. Helsinki's contribution decreased by EUR 0.3 million, ending up at EUR 2.9 billion. A currently pending amendment to the Act on the Funding of Wellbeing Services Counties will further reduce central government funding in Uusimaa, especially in Helsinki. Even under the current Act, central government funding is decreasing due to additional cuts and improved overall performance of the wellbeing services counties.

**Table 4. Key figures of the City of Helsinki Social Services, Health Care and Rescue Services Division group\* and the prerequisites for an assessment procedure complying with the Act on Wellbeing Services Counties.**

	2023	2024	2025	Prerequisite for the assessment procedure
Accumulated surplus, EUR million	32	62	241	the deficit must be covered within a maximum of two years
Annual contribution margin, % of depreciations	153.9	154.3	417.0	less than 80% for two consecutive financial years
Debt servicing margin	5.0	4.5	10.3	less than 0.8 for two consecutive financial years or granted authorisation to take out loans or additional funding

\* Source: City of Helsinki financial statements for 2025.

**Table 5. Other data and key figures on the finances of the Social Services, Health Care and Rescue Services Division.\***

Municipal Helsinki	2023	2024	2025
Operating expenditure, EUR million	-2,800	-2,934	-3,074
Central government funding	2,601	2,670	2,951
Investment expenditure, EUR million	-12.7	-8.2	-10.6
Annual contribution margin, EUR million	40	38	177
Operating profit from operating expenditure, %	8.2	9.0	9.4
Annual contribution margin, EUR/resident	59	56	254
Accumulated surplus, EUR/resident	43	85	326

\* Source: City of Helsinki financial statements for 2025.

# Ambitious climate responsibility and nature conservation



# Protecting the Baltic Sea



Has Helsinki promoted the protection of the Baltic Sea in accordance with the action plans of the Baltic Sea Challenge?



Helsinki has mainly promoted the protection of the Baltic Sea in line with the action plans of the Baltic Sea Challenge, but part of the 2024–2028 plan is unlikely to be implemented on schedule.

## Main question of the assessment:

Is Helsinki protecting the Baltic Sea in line with the City Strategy?

## Sub-questions:

1. Has Helsinki implemented or promoted the measures of the Baltic Sea Challenge for the 2024–2028 period?
2. Have the measures not implemented in the 2019–2023 period been continued or is their discontinuation justified?

Regarding measures planned for the period of 2024–2028, the assessment was limited to those that were to be launched as soon as possible after the start of the period. Furthermore, the assessment focused on measures of the Baltic Sea Challenge for 2019–2023 that had not been implemented at the end of the period or whose implementation could not be assessed.

The assessment also looked at how Helsinki has implemented or promoted the marine protection measures in the Litter Control Action Plan.

The City Strategy 2021–2025 states that Helsinki bears a great responsibility for the state of the Baltic Sea and its protection, and Helsinki can influence the state of its nature areas in a way that supports biodiversity. According to the Strategy, Helsinki cherishes the Baltic Sea and its shores and is decreasing its emissions into the sea. Similar objectives were and are also set out in the City strategies of 2017–2021 and 2025–2029.

The Baltic Sea Challenge is a programme launched by the Cities of Helsinki and Turku in 2007, in which a network of different organisations works together to protect the Baltic Sea. The network includes operators such as municipalities, businesses and organisations, each with their own action plans. The current period

of 2024–2028 is the fourth period of the Baltic Sea Challenge.

Helsinki and Turku have a joint Baltic Sea Action Plan, which is decided on by a joint committee. The committee is chaired by the heads of the Cities' units responsible for environmental protection. Both Cities also have an internal working group that plans city-specific implementation of the plan. Most of the measures apply to both cities, but some apply only to Helsinki or Turku. Helsinki's coordinator of the Baltic Sea Challenge is responsible for the coordination, monitoring and implementation of some of the measures in the action plan concerning Helsinki. The Baltic Sea Challenge aims to ensure that the measures remain part of the Cities' work on the Baltic Sea even after the challenge period has ended.

The assessment utilised monitoring data from the Baltic Sea Challenge and the City's Litter Control Action Plan. The assessment also made use of information obtained during an assessment visit to the Urban Environment Division by the first subcommittee of the Audit Committee. For the assessment, interviews and enquiries were conducted with the Urban Environment Division, the Culture and Leisure Division, the specialists responsible for the implementation of objectives and measures related to the protection of the sea at the City Executive Office, and specialists at the Port of Helsinki. Document materials were also utilised. The assessment data was mainly collected between November and December 2025.

## Five of the measures in the first phase of the Baltic Sea Challenge 2024–2028 are being implemented

Helsinki has been promoting all of the measures of the 2024–2028 Baltic Sea Challenge that were scheduled to start as soon as possible at the beginning of the action plan period. A measure is considered to have made progress if one of its components has been implemented concretely.

One measure has been completed: in 2024, the City overhauled its criteria for leasing out its fields, paying more attention to water protection in the criteria than before. Additionally, four measures have made such good progress that they either will be completed or are very likely to be completed by the end of the plan period. These measures are:

- ▶ Building a theme area called Itämerikatu ('Baltic Sea Street') to increase the cities' Baltic Sea identity.

- ▶ Mapping areas of ecological value and promoting their protection.
- ▶ Promoting water responsibility in the City's procurements.
- ▶ Marketing Helsinki and Turku as Baltic Sea cities.

In Helsinki, the theme area increasing the city's Baltic Sea identity is being implemented in the detailed planning of Makasiiniranta. The City is expected to decide on the reviewed detailed plan proposal in 2026. In the Makasiiniranta area, efforts are being made to control the quality of stormwater through the use of roof gardens or green roofs that delay stormwater runoff. Stormwater refers to rainwater and meltwater that flows along the ground, the roofs of buildings and other surfaces. The detailed plan also features a planting area where stormwater will be directed. The Baltic Sea and the archipelago nature will be highlighted in the processing and vegetation of new green areas along the shore.

Ecologically valuable water areas have been mapped, and this information has been added to the Helsinki Map Service. However, not all areas have been comprehensively mapped. This work is intended to be continued in the context of area planning as new nature surveys are carried out in different areas. All of the locally ecologically significant underwater marine nature areas (PEMMA areas) are included in the City's Nature Reserve Programme for 2025–2038, and 86% of their area is either already protected or included in protection sites.

Water responsibility means using water in an environmentally sustainable way that is also socially and culturally fair and economically viable. The realisation of water responsibility has been promoted in several of the City's procurements by introducing water-responsible procurement criteria in the procurement of products such as cleaning products, workwear, ICT equipment, office and public furniture, lawn care products and food. Furthermore, efforts are being made to reduce the use of harmful chemicals in procurements related to early childhood education and care, in line with the related Green Deal agreement. A Green Deal is a voluntary, fixed-term commitment between the state and operators such as municipalities or businesses to promote sustainable development and environmental objectives.

Helsinki has been marketed as a Baltic Sea city, particularly in connection with the Baltic Sea Day campaign. Baltic Sea Day is an event during which different operators can organise maritime events or take action for the sea.

## **Two stormwater-related measures are unlikely to be carried out by 2028**

It appears that two stormwater-related measures are unlikely to be carried out by 2028. One of these measures involves introducing new methods to decrease the environmental load caused by stormwater. This task is very broad, and no real target level or indicators have been set for it. According to this assessment, it is highly unlikely that all areas of the measure will be implemented.

Several trials regarding stormwater absorption and treatment have been carried out to reduce the environmental load caused by stormwater. However, the compilation of the results of trials and reports required in the action plan, e.g. in a map service, was not promoted in 2024–2025. The planned regular monitoring of the volume and quality of stormwater is not being carried out as monitoring of stormwater sites, but instead as part of the monitoring of the qualitative status of small water bodies. Information about the development of the use of stormwater well filters and communication about the importance of reducing stormwater loads was not available for the assessment. These measures were also intended to be used to reduce stormwater loads.

According to the information available for the assessment, the introduction of new methods to reduce the environmental load caused by stormwater would require external funding, but potential sources of funding had not yet been identified in December 2025. The management of the overall measure is also unclear. According to the specialists interviewed in the assessment, the Helsinki Region Environmental Services (HSY) joint municipal authority should also be a responsible party in the measure in order for it to be implemented. However, this is not set out in the action plan.

Another measure that is unlikely to be implemented according to this assessment, the development of overall coordination of water management, has progressed slowly. This is due to the fact that the management of the Urban Environment Division has not clearly designated a party responsible for the coordination of overall water management within the division. However, in 2025, the Land Use and City Structure department and the Urban Space and Landscape Planning service have agreed on a division of labour for stormwater planning related to detailed planning. Posts specialising in stormwater management have been established, and staff had been or were being recruited for these posts in 2025. The lack of coordination within the City regarding stormwater management was already brought up by the Audit Committee in its 2024

assessment subject 'Adaptation and preparedness for extreme weather events'. In its 2024 assessment report, the Audit Committee stated that the City Executive Office and the Urban Environment Division must work together to ensure that adaptation and preparedness work related to floods and stormwater is carried out in a coordinated manner.

### **The feasibility of four measures could not be assessed**

The feasibility of four of the measures for the period of 2024–2028 could not be assessed. These measures are:

- ▶ Developing the consideration of stormwater management from the level of master planning all the way to implementation and maintenance.
- ▶ Increasing the consideration of impacts on the Baltic Sea in detailed planning and other land use planning.
- ▶ Reducing environmental loads with a focus on catchment areas.
- ▶ Developing the network activities of the Baltic Sea Challenge.

No information was available for the assessment on the extent to which stormwater volume and quality control plans have been implemented in connection with detailed plans between 2024 and 2025, as this has not been monitored. The aim is also to compile detailed plan provisions at different planning levels regarding water protection for the use of detailed planning officers. However, according to the findings of this assessment, there were no significant updates to the stormwater provisions in place for detailed planning officers between 2024 and 2025. Some general plans for municipal infrastructure feature provisions for the management of stormwater volumes, and detailed plans feature stormwater plans where appropriate.

Progress has been made in the consideration of impacts on the Baltic Sea in detailed planning and other land use planning. However, the plan does not clearly define the extent to which the measure should be implemented in order for it to be completed. The plan is also, among other things, to draw up and implement water management instructions for the entire planning chain. The planning chain includes detailed planning, implementation planning, Building Control Services and maintenance. Instructions have been drawn up, but their implementation was still ongoing in spring 2026.

This assessment shows that progress has been made in reducing environmental loads with a focus on catchment areas. It was not possible to assess the feasibility of the measure by 2028, as the plan does not

specify the extent to which it should be implemented. By the end of 2025, efforts had been made to reduce environmental loads mainly by identifying and correcting issues affecting the hygiene quality of Marjaniemi Beach. A target level for this measure will be set in 2026–2027. According to the specialist who coordinated the Baltic Sea Challenge in 2025, a full-scale reduction of catchment-based environmental loads would probably require external project funding.

The development of the Baltic Sea Challenge Network is progressing according to this assessment, but the feasibility of the measure by 2028 could not be assessed as there was insufficient information on its indicators at the time of the assessment. The development of the Baltic Sea Challenge network activities should be monitored using qualitative data, e.g. based on feedback from the network. No information on the quality of the feedback was available for this assessment. The number of members of the Baltic Sea Challenge has increased compared to the previous period. The network has also been involved in international cooperation and participated in projects and calls for project proposals. In 2025, it was not yet possible to assess whether international operations had increased in the 2024–2028 period compared to the previous action plan period.

### **The implementation of the measures of the 2019–2023 Baltic Sea Challenge has continued**

In the 2019–2023 period, there were 92 measures for Helsinki, of which 64 were reported to be completed during the period. Four measures were reported to be difficult to measure and 24 had not been implemented or were not known to have been implemented. This assessment involved assessing the continuation of the aforementioned total of 28 measures or grounds for their discontinuation. The implementation of the measures was hampered by factors such as their excessive number in relation to the implementation schedule, unclear allocation of responsibilities, unclearly formulated measures in the action plan and a lack of indicators.

Of the measures for the 2019–2023 period examined in this assessment, a total of 11 were fully or partially implemented during the period, and one is ongoing. As a result of the Baltic Sea Challenge, small water bodies are taken into account in nature management planning, compliance with the City's worksite water guidelines is ensured and stormwater management instructions are up to date. An investigation of harmful substances at small dockyards was still ongoing at the end of 2025. In total, 12 of the 2019–2023 measures assessed here were yet to be implemented in spring 2026. No information on the implementation or continuation of one measure could be obtained for the assessment.

Five of the measures assessed did not need to be continued or did not make sense to continue. Examples of these included reducing the use of industrial fertilisers, investigating the occurrence of microparticles in water bodies and sediments in cooperation with other organisations, and charting the small waters of the archipelago. In the view of specialists, all means have been exhausted to reduce the unnecessary use of fertilisers, and it proved too costly to investigate the microplastic loads of wastewater. According to a specialist, it did not make sense to map all small water sites in the archipelago at once, but rather to do so as new plans are made for the areas. Helsinki has continued to implement the other 23 Baltic Sea Challenge measures for the 2019–2023 period where it has been deemed reasonable to do so. They will continue to be implemented as part of the new period of the Baltic Sea Challenge, as a normal City activity or by a different responsible party.

## Litter Control Action Plan

The objectives of Helsinki's Litter Control Action Plan 2022–2025 directly related to the Baltic Sea were to address litter and microplastics carried by stormwater run-off, to reduce litter from sea filling, and to reduce litter carried by stormwater and winds from worksites. There were two measures related to the Baltic Sea.

The litter control measure concerning environmental training for developers was partially implemented. Training on cost-effective circular economy solutions was organised for developers, but the training did not cover all the topics that it was supposed to cover based on the description of the measure.

The other measure related to the Baltic Sea in the Litter Control Action Plan was the provision of environmental training for boat clubs and sailing clubs in Helsinki. The aim was to educate boaters on the impacts of boating on the environment, such as underwater noise, littering and signs of human activity in nature. According to the final report on the action plan, the measure was implemented in 2024, involving a workshop and the publication of three videos, among other things.

A new Litter Control Action Plan was approved in February 2026 for the period of 2026–2029. The implementation of the measures can be monitored in real time on the City's Environmental Watch website, which will be launched in 2026.

## Conclusions

Helsinki has largely protected the Baltic Sea in line with its City Strategy.

Helsinki has promoted all the measures for the 2024–2028 Baltic Sea Challenge that were supposed to start

at the beginning of the period. However, two measures related to stormwater management made so little progress between 2024 and 2025 that it is unlikely that they will be implemented by 2028. The large-scale measure to reduce the environmental loads of stormwater lacks both funding and essential responsible parties, including HSY and a party responsible for managing the project as a whole. The coordination of overall water management has been slow because the Urban Environment Division has not designated a responsible party.

The feasibility of four of the measures for the period of 2024–2028 could not be assessed. For some of the measures, no target level has been defined, making it impossible to estimate when the measure would be completed. Furthermore, some of the measures had insufficient monitoring indicators based on which the progress of the measure could have been assessed.

Five of the Baltic Sea Challenge measures for the 2024–2028 period have made such good progress that they have either been implemented or are likely to be implemented by the end of 2028.

Helsinki has continued or is continuing measures that were not implemented or not completed during the 2019–2023 Baltic Sea Challenge period. The continuation of five measures was not considered to be justified. The other measures will be continued as they are or with modifications to make them feasible. These measures will be continued as part of the City's normal operations or as part of the new Baltic Sea Challenge period.

## Recommendations of the Audit Committee

The Environmental Services Unit of the Urban Environment Division must

- ▶ set target levels for all measures of the Baltic Sea Challenge for the 2024–2028 period and indicators for monitoring their implementation.
- ▶ ensure that the measures have responsible parties who have the ability to concretely further the measures in question.
- ▶ increase cooperation with HSY to implement the Baltic Sea Challenge measures in which HSY's input is needed.

The Urban Environment Division must

- ▶ designate clear responsible parties for the development of the coordination of overall water management.

# Lifecycle management in procurements and construction



Has the use of lifecycle cost calculations been promoted in the City's procurements and construction projects?



The assessment did not provide an overall picture of whether the use of lifecycle cost calculations has been increased. However, more lifecycle assessments are being carried out in construction than before.

## Main question of the assessment:

Have lifecycle cost calculations and alternative calculations been promoted in the City's procurements in line with the Procurement Strategy?

## Sub-questions:

1. Has the proportion of procurements made using lifecycle and effectiveness calculations increased between 2020 and 2025?
2. Have lifecycle costs been calculated in such procurements, in particular, where the costs of use, maintenance and decommissioning are significant in comparison with the costs of production or construction or the environmental impact is significant?

Lifecycle assessment is a method of calculating the environmental and other costs of products over their lifecycle. In lifecycle cost calculations, this quantitative information is converted into lifecycle costs, savings and revenues. Lifecycle cost management is encouraged by the Act on Public Procurement and Concessions and the Building Act, which entered into force at the beginning of 2025.

The Helsinki Procurement Strategy 2020 aims to increase the use of lifecycle cost calculations, particularly in procurements in which the costs of use, maintenance and decommissioning are significant in comparison with the costs of production or construction. The objectives regarding circular economy and carbon neutrality have been part of the strategy for

a long time. In the City Strategy 2025–2029, Helsinki focuses on reducing emissions from building and infrastructure construction and public procurements, and on promoting circular economy in construction. In the objectives, lifecycle management has concerned environmental impacts in particular, but lifecycle costs also refer to the broader economic lifecycle or the lifecycle of a product or service.

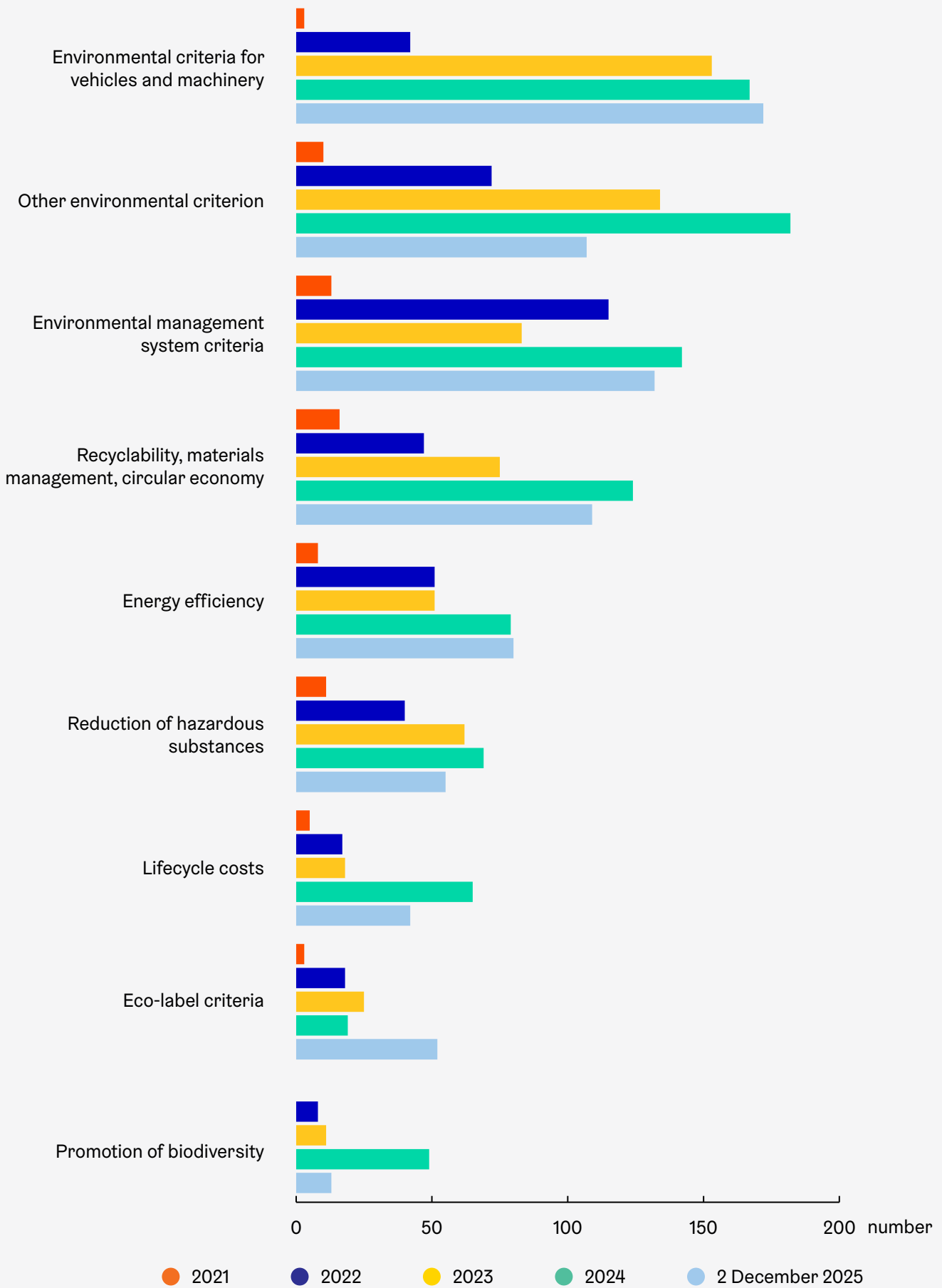
The assessment involved interviews with representatives of the Procurement and Tendering Unit of the City Executive Office and the Environmental and Procurement Service units of the Urban Environment Division. The agreement management system was used to help identify procurements that were reported to have involved lifecycle cost calculations. The assessment involved conducting a survey with the responsible persons who had indicated in the system that lifecycle cost calculations were applied in procurement, and interviews with eight persons who were responsible for a significant number of procurements. Additionally, information was obtained during a visit by the first subcommittee of the Audit Committee to the Urban Environment Division. The data collection took place primarily in October and November 2025.

## The use of responsibility-related and environmental criteria in procurements has increased

Operators indicate in the City's agreement management system whether their procurements use responsibility criteria. In the agreement management system, lifecycle costs are included as one environmental criterion. Figure 7 shows that the use of environmental criteria in procurements has increased, particularly between 2022 and 2024 compared to previous years.

It was found in the assessment that the procurement strategy indicator that measures the number of procurements made using lifecycle and effectiveness calculations cannot be reliably verified via the agreement management system. Different ways of thinking and practices in different services are reflected in the recording of criteria and thus in the reliability, usability and comparability of data. The assessment revealed that the procurement phase is late from the perspective of the lifecycle assessment or lifecycle cost

**Figure 7. Use of environmental criteria in valid procurement agreements between 2021 and 1 December 2025, number.\***



\* Source: City of Helsinki agreement management system. Situation as of 2 December 2025.

calculation process. If lifecycle cost calculations are used, they are carried out in the planning phase of the procurement or construction of a service or product.

The assessment shows that lifecycle assessments and cost calculations are understood as a multi-dimensional and broad phenomenon in the City's services, but they are applied in very different ways. In the construction and real estate sector, the concepts are well established. In some services, the concepts are related to environmental impacts. For some, 'lifecycle' means aspects such as the longevity of buildings and the things that facilitate longevity, such as maintainability and adaptability. Others understand the concepts from the perspective of the lifecycle during an agreement procurement.

Many of the environmental responsibility programmes and projects used in the City's procurements and construction projects, such as the circular economy programme and the Green Deal for emission-free worksites, are lifecycle-related. It can therefore be thought that some of the environmental criteria for procurements or construction projects recorded in the agreement management system also describe the lifecycle of the product to some extent. According to Helsinki's 2024 Environmental Report, environmental responsibility in procurements has been improved in the city through the pilots of the now completed six-year EU project Towards Carbon-neutral Municipalities and Regions (Canemure) in food and catering services, building construction, infrastructure construction and workwear procurements. The City of Helsinki can

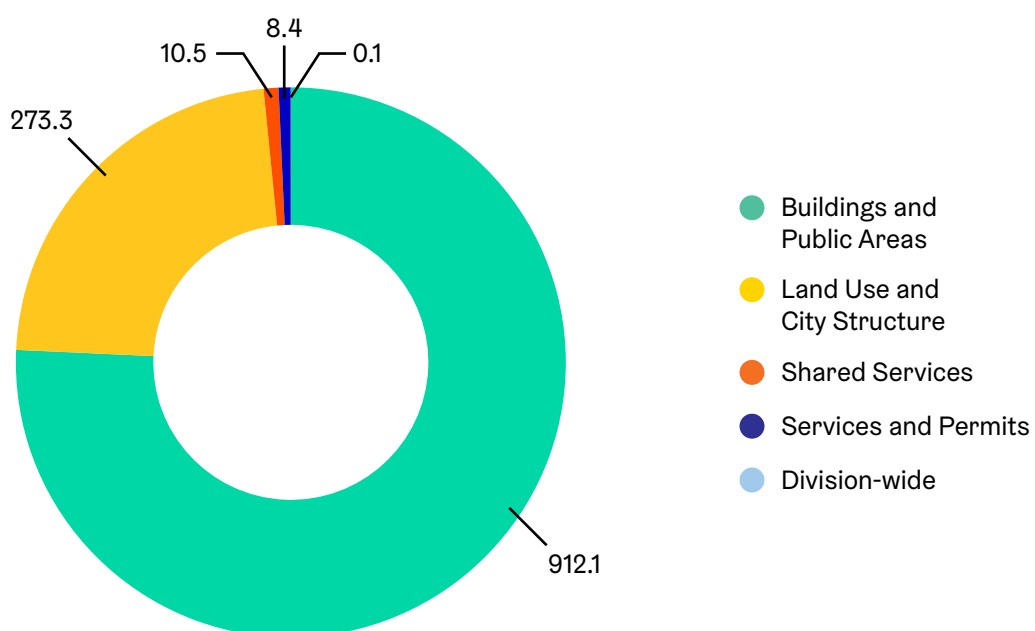
be considered a pioneer in the development of emission-free worksites.

The City's procurement strategy is currently being revised into a set of procurement principles, which will allow for a more precise determination of how aware procurement officers must be of the lifecycle cost criterion used in the procurement. A procurement management information system project is currently being carried out to centralise procurement information. This change will improve the management of information obtained in the different phases of procurements and can help to monitor responsibility criteria more reliably.

### Construction was examined as an example of lifecycle management

The assessment involved examining the Construction Contracting Services of the Urban Environment Division, as construction procurements are a major expense and the most important activity of the City in terms of lifecycle impact management. The annual expenses of the division's procurements amount to roughly EUR 1.2 billion. The procurements of the Buildings and Public Areas department are the division's most significant (Figure 8). The largest procurement categories were fixed assets, construction and the maintenance of buildings and areas. They are mainly the responsibility of the Facility Service of the Urban Environment Division, which focuses on the construction of the City's service facilities, Housing Production Services, which focuses on the City's own housing construction, and the Public Areas service.

Figure 8. Urban Environment Division's procurements by core function, EUR million 2025.\*



\* Source: Procurement Services of the Urban Environment Division.

From a lifecycle management perspective, the City's construction projects have a fairly good record of taking into account the procurement costs, operating costs, maintenance costs, recycling and waste phase costs, other lifecycle costs of construction projects, goods or services, and the monetary value of any external environmental impacts insofar as the responsibility lies with the service concerned. Lifecycle assessments of environmental impacts are already widely carried out. Lifecycle cost calculations are implemented in some projects. The Urban Environment Division has set the monitoring of the application of lifecycle assessments as an indicator for its sustainability principles.

The Facility Service is the most advanced in terms of lifecycle management, as the unit is also responsible for the costs of the usage phase and relinquishment of buildings. The Facility Service and Housing Production Services are jointly developing a lifecycle management model. Procurement lifecycle management has also evolved in the housing construction sector in recent years, with almost all projects carrying out lifecycle cost calculations regarding energy solutions. Operators have been calculating their carbon emissions in new construction projects since 2022, and Helsingin kaupungin asunnot Oy has started to carry out profitability calculations regarding its projects. In the construction of public areas, procurement units use environmental criteria in work such as the recycling of asphalt and soil materials. The application of emission-free worksite measures and various trial projects have increased. In some places, constructors have abandoned in-depth alternative calculations because of their high cost level.

Based on the data from the Construction Contracting Services of the Urban Environment Division, each service carries out lifecycle cost calculations only regarding its own area of responsibility. As a result, there is no shared understanding of the environmental impacts or costs of the whole lifecycle of a construction project. Only operators constructing facilities have come close to establishing a broad lifecycle view, as the whole process is the responsibility of the same service. If the planning, construction and use of a building are carried out by different services, conflicts of objectives may become more pronounced and the whole lifecycle of the building or structure may not be assessed. The assessment shows that achieving high-quality construction, reasonable pricing and maintainability requires close dialogue between the different operators. It also came up in the assessment that building according to all the instructions issued

could increase costs. There is a need for establishing an adequate level of applying instructions to achieve a solution that works for the entire lifecycle. On the other hand, there is also a need for more effective supervision to ensure that construction projects are carried out according to plan.

## Conclusions

The assessment did not provide an overall picture of whether the use of lifecycle cost calculations has increased in procurements and construction projects. It was found in the assessment that the procurement phase is too late to carry out lifecycle assessments and cost calculations. If lifecycle cost calculations are used, they are carried out in the planning phase of a construction project, service or product. This will be important to take into account when the procurement strategy is updated in 2026.

The agreement management system did not provide reliable data on the number of procurements made using lifecycle and effectiveness calculations and on the increase in their financial value. The recording of criteria, and thus the reliability of data, is influenced by different ways of thinking and practices in different services. Procurement management information system projects present an opportunity to improve the reliability of the data entered into the system.

The assessment involved examining, as a case study, the development of the Urban Environment Division's facilities, apartments and public areas, where the costs of use, maintenance and decommissioning are high in relation to the costs of the preparation or construction phase, and the environmental impacts are quite significant. It was found that lifecycle assessments of environmental impacts are widely used in construction, and lifecycle costs are calculated in some projects. The circular economy objectives of the previous and current City Strategy, carbon footprint calculations and the reuse of building materials have been promoted.

It was found in the assessment that each service carries out lifecycle assessments and cost calculations regarding construction only within its own area of responsibility, due to which there is no shared understanding of the full lifecycle impacts on the environment or costs. There is no close dialogue between the parties responsible for planning, construction and use, due to which the costs and environmental impacts throughout the lifecycle of the project cannot be taken into account.

## Recommendations of the Audit Committee

The City Executive Office must

- ▶ take into account when updating the City's procurement-related objectives that lifecycle cost calculations are to take place before the actual procurement phase.
- ▶ improve the reliability of the entries made in the agreement management system regarding responsibility and environmental criteria.

The Urban Environment Division must

- ▶ ensure a shared understanding of lifecycle assessments and cost calculations across services, so that the environmental impacts and costs of a project throughout its lifecycle can be taken into account.
- ▶ increase dialogue between the parties responsible for the planning, construction and use of a building, enabling the project operators to select an alternative that is cost-effective and environmentally friendly throughout the lifecycle of the project.



**The distinct  
character and  
safety of Helsinki  
districts are being  
safeguarded**



# Budgetary targets for segregation prevention



Can the budget targets set prevent segregation?



Measures must be defined more clearly in order to prevent segregation through the objectives set.

## Main question of the assessment:

Can the 2025 budget targets for preventing segregation prevent or mitigate the consequences of segregation?

## Sub-questions:

1. Are the budget targets set comprehensively for the different areas of preventing and mitigating segregation?
2. Are the objectives set sufficiently long-term?
3. Do the indicators set for the objectives reflect the objective itself?
4. Do the indicators set for the objectives promote cooperation between different divisions to prevent segregation?

The aim was to assess the binding and other objectives determined in segregation prevention priorities set out in the 2025 budget from the perspective of segregation prevention and reduction. Preventing segregation has been an objective of the City for a long time, in addition to which it was a specific priority for the remainder of the 2021–2025 City Strategy period. According to the 2023 report *Segregaation ennalta ehkäiseminen ja lieventäminen Helsingin kaupungissa* ('Prevention and Mitigation of Segregation in the City of Helsinki'), segregation refers to "wellbeing disparities in residential areas that are rooted in differences in wellbeing and income levels between residents. Segregation development is reflected in the accumulation of affluence and deprivation in separated residential areas." Methods to prevent, reduce and remedy segregation are presented in Figure 9.

Five interviews were conducted for the assessment. Group interviews were held regarding the four

City-wide objectives, each of which was attended by representatives from all divisions and the City Executive Office. The consultant who led the workshop work was also interviewed. Assessment data from a segregation prevention perspective was also obtained during a visit by the first subcommittee of the Audit Committee to the City Executive Office. The data was collected in autumn 2025.

## Segregation prevention objectives were prepared in workshops.

City-wide budget targets for preventing segregation were prepared for the first time for the 2025 budget with a broad range of specialists across divisions. This was preceded by a series of workshops organised by the City Executive Office in early 2024 to prepare the City-wide objectives for preventing segregation. The approach chosen was so-called systems thinking, which utilises system maps, i.e. visual representations, to help understand and describe complex social phenomena or problems. The aim was to provide a cross-divisional view and understanding of the segregation phenomenon and how the situation could be changed. Specialists from the City Executive Office and all divisions participated in the work.

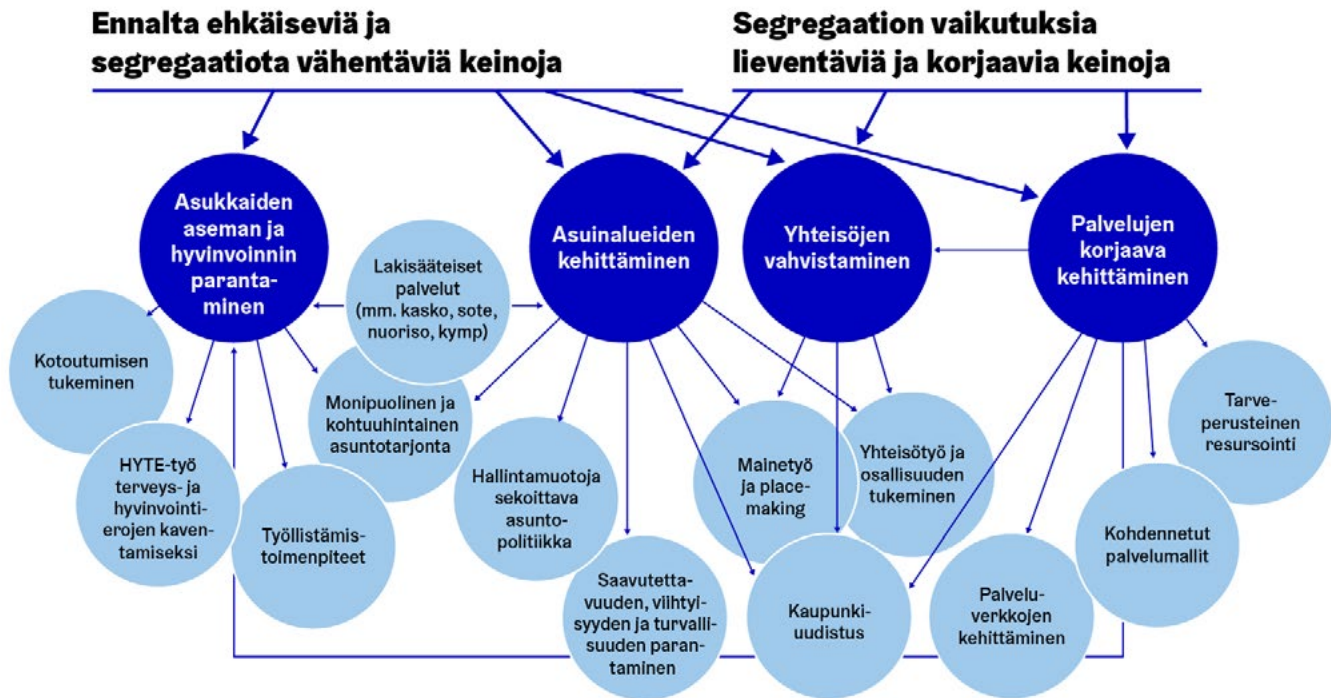
The workshop work resulted in the formulation of three City-wide objectives to prevent segregation:

- ▶ increasing positive encounters between population groups in suburban regeneration areas
- ▶ decreasing differences in young people's functioning and prospects between different population groups
- ▶ reallocating budget appropriations on a needs basis in order to achieve the aforementioned objectives.

The City-wide segregation prevention objectives developed in the workshops became part of the budget creation guidelines. With the transfer of the employment services to the City from the beginning of 2025, another objective set in addition to the aforementioned was:

- ▶ promoting the work ability and employment of Helsinki residents at all stages of life.

Figure 9. Segregation prevention measures in Helsinki (in Finnish).\*



\* Source: Vilkkama K., Högnabba S., Bernelius V. & Henriksson R. (ed.) 2023. Segregaation ennalta ehkäiseminen ja lieventäminen Helsingin kaupungissa.

The Finnish acronym HYTE (hyvinvoinnin, terveyden ja turvallisuuden edistäminen) means promoting wellbeing, health and safety. Placemaking refers to the development of urban spaces together with residents and other users.

Kasko = Education Division, sote = health and social services, nuorisotoimi = Youth Services, ympäristöpalvelut = urban environment services.

### Budget indicators were created as part of the budget preparation process

The City Executive Office and the divisions set indicators for each objective in the 2025 budget. The objective of positive encounters between population groups was aimed at improving the region's retention capacity and had nine indicators. The aim was to improve the region's retention capacity, as research shows that positive encounters between population groups are a way of strengthening the cohesion of local communities and fostering good population relations. However, it was not easy to define indicators for this objective. Many of the indicators focused on the suburban regeneration area, which made them relevant to the objective.

The objective regarding young people's functional capacity and future prospects had 12 indicators. The divisions also had difficulties with linking the indicators for this objective to the objective itself. The indicators for the objectives were quite different from each other, as they were at different levels and included individual functions in addition to performance indicators. The link between some indicators and their objective was very tenuous in places. In some indicators, naming the correct target group was seen as a success. Examples of these included providing summer jobs for young

people without a job or education, and reaching out to girls with an immigrant background for low-threshold leisure activities.

There were five indicators related to the objective of promoting work ability and employment. Some of the indicators were related to reducing unemployment, while others were operational. One example of an operational indicator is reaching out to young people outside working life and education through youth work. The objective of promoting work ability and employment did not emerge from the process of setting objectives for segregation prevention, but as a separate objective. Nevertheless, the interviewees and specialists involved saw the objective as good and important for all divisions.

No actual indicators were established in the budget for the needs-based objective of the budget, as the objective is intended to serve as a tool to promote other City-wide objectives. The Education Division, which is the most advanced in the utilisation of needs-based funding, is to refine the targeting of needs-based funding on the basis of research findings on the subject. The amount of needs-based funding for the Culture and Leisure Division has increased in recent years, especially in the suburban regeneration areas. The Urban Environment Division has allocated clearly

more funding to suburban regeneration areas than in previous years. This also applies to the Social Services, Health Care and Rescue Services Division, the operators of which perceive themselves as providing services that are fundamentally needs-based.

In addition to the four City-wide objectives mentioned above, some divisions set their own objectives. They were related to services for immigrants and reducing unemployment. Additionally, the Education Division was given a binding operational objective to improve literacy.

### **Budget targets have been set comprehensively**

City-wide budget targets for the prevention and mitigation of segregation have been set comprehensively for the different aspects of segregation prevention and mitigation in 2025, taking into account that other significant top-level guiding plans also include objectives and measures to prevent and mitigate segregation. Examples of these include the City's implementation programme on housing and related land use and suburban regeneration action and investment plan. The City-wide set of objectives for preventing segregation is ambitious and broad, and it is largely based on research data produced by the City. The definition of shared cross-divisional objectives, derived from a multidimensional phenomenon, is a respectable achievement that has also been applauded by specialists outside the City.

The specialists interviewed and commenting on the objectives appeared to have slightly different understandings of the objective of preventing segregation. Segregation specialists noted that if segregation and its prevention, with its target groups or areas, are left undefined, the phenomenon may be interpreted too broadly, causing a risk of blurring its meaning and calling more or less all measures segregation prevention. Although the City has already implemented various measures to prevent and reduce segregation, understanding of the phenomenon behind the City-wide budget targets is not yet very deep. The specialists therefore consider it important to define more clearly whether the aim is to reduce regional disparities in wellbeing, or to reduce disparities and inequalities in general. The definition of the objective influences the choice of measures to prevent segregation.

### **The setting of targets is becoming a long-term process**

The setting of budget targets to prevent segregation for the entire council period of office was prepared towards the end of 2025, which means that they will be long-term. During the planning of the objectives and the creation of the indicators, it was unclear to the

divisions over which timeframe the targets were to be set. From the outset, it was known that a single annual budget target is not a sufficient time span for setting targets for preventing segregation, nor is it always sufficient for setting indicators for the target. Planning operations over a long period of time and monitoring the implementation of the plan are essential for continuity. In autumn 2025, the strategy period had just changed. According to the City Executive Office, it was not possible to define long-term targets in the budget preparation process, as it is ultimately the elected officials who decide on the budget and its targets on the basis of the strategy in place.

It takes time to implement the measures and, in particular, to see their impacts. Effectiveness can be monitored through survey and register data, as well as through a study on the subject based on reference settings. It is important to assess the effectiveness of the measures both ex ante and ex post on the basis of data.

### **The link between indicators and targets is poor in places**

Background work for the 2025 budget targets was carried out in workshops at the beginning of the previous year, but the budget indicators were set in line with the normal budget process. Different divisions had occasional difficulties with finding suitable indicators for their own operations in line with the objective. The link between the indicator and the target was often poor or only indirect. Some indicators only describe activities or individual measures. This is based on the idea that implementing measures that are in line with the indicators will generate impacts over time. Interviews with the divisions revealed that not all of these indicators are clear, either. The timeframe challenge is key, as while performances can be monitored annually, results and impacts can only be seen over a longer period of time. This also highlights the role of management in the setting of long-term targets. The City Executive Office and the divisions appeared to have some conflicting notions on how much the guidelines for budget preparation help in the creation of indicators.

The realisation of budget indicators does not demonstrate the achievement of the objective of preventing segregation, or even its direction in some cases, although some indicators have successfully specified target groups or desired impacts. According to the City Executive Office, the current process of setting budget targets leaves the link between targets and indicators unclear also because the measures to achieve the targets are not described. This issue can potentially be rectified by clarifying the process of setting budget targets, the measurement of targets and the setting of measures, and by taking time to apply them in the divisions.

## The City-wide work is not yet sufficient

There is not enough cooperation between the City Executive Office and the divisions to prevent segregation, and not necessarily within the divisions, either. The division specialists who participated in the workshops to discuss the targets were sometimes different from the persons who set divisional budget targets. In other words, the process of translating targets into indicators was made difficult by strategy-level work and annual budget work not coming together. Furthermore, when developing City-wide targets, it was found that some divisions protect their own budgets and projects, which hinders cooperation. The process clearly requires stronger coordination. However, cross-divisional cooperation on setting City-wide segregation prevention targets, as well as setting and monitoring indicators, has started.

Towards the end of 2025, the City's operative management group appointed a preparation group to draw up a target document for the 'objectives for segregation prevention' programme. The basis for a shared understanding has been established, but the coordination of City-wide targets and indicators is only just beginning.

## Conclusions

Based on the assessment, it was concluded that the 2025 budget targets for preventing segregation can only partially prevent segregation or mitigate its effects. The targets are comprehensive and are becoming long-term. However, budget targets cannot prevent segregation or mitigate its consequences if they are measured only in terms of individual performances without a long-term plan and cooperation across divisions. This was the case in the planning of the 2025 targets and the setting of indicators, which limited the guiding influence of the targets and the underlying system maps, as the annual targets could not be sufficiently linked to the long-term strategic objectives. However, cross-divisional dialogue has been started.

It was found in the assessment that the concept of segregation and the definition of objectives to prevent and

mitigate its consequences need to be better understood by the City Executive Office and the divisions. In order to make the indicators more closely linked to the objective and understandable, the segregation prevention targets must first be accompanied by measures to guide the setting of budget indicators. It will take time to implement the measures and see their impacts. It is important to assess effectiveness both ex ante and ex post on the basis of data. This work has been started, but it needs to be continued in a consistent manner. Some of the measures and indicators will inevitably cross divisional boundaries. If achieving the objective requires cross-divisional cooperation, it makes sense for the budget indicators to be created in cooperation or to be shared. The coordinating role of the City Executive Office and its support for the divisions is important in translating the targets into concrete measures and indicators, in addition to mere budget guidance.

## Recommendations of the Audit Committee

### The City Executive Office and City divisions must

- ▶ define measures that concretise the objectives of preventing segregation and mitigating its consequences, which will guide the setting of budget indicators.
- ▶ ensure that budget indicators for City-wide objectives are created in cooperation or to be shared with the relevant divisions, if this is necessary to achieve the objective.

### The City Executive Office must

- ▶ continue its coordination work to define and increase understanding of the objectives for segregation prevention, supporting the City's divisions in translating the objectives and targets into concrete measures and indicators.



# The City's disruption and crisis communication



Is the City's disruption and crisis communication properly organised?



The City's disruption and crisis communication is properly organised, but the City has not organised crisis communication simulations every year.

## Main question of the assessment:

Is the City's disruption and crisis communication properly organised?

## Sub-questions:

1. Are the coordination responsibilities of the City Executive Office in disruption and crisis communication defined and functional?
2. Have appropriate procedures been established for communication with the authorities in the event of a disruption or crisis in the Social Services, Health Care and Rescue Services Division?
3. Are training courses and exercises on disruption and crisis communication organised on a regular basis?

According to the City Strategy, the City's aim is to ensure broad preparedness across the City and create a basis for diverse functional capacity in different situations. The importance of well-practised and well-implemented communication is particularly highlighted in disruption and crisis situations.

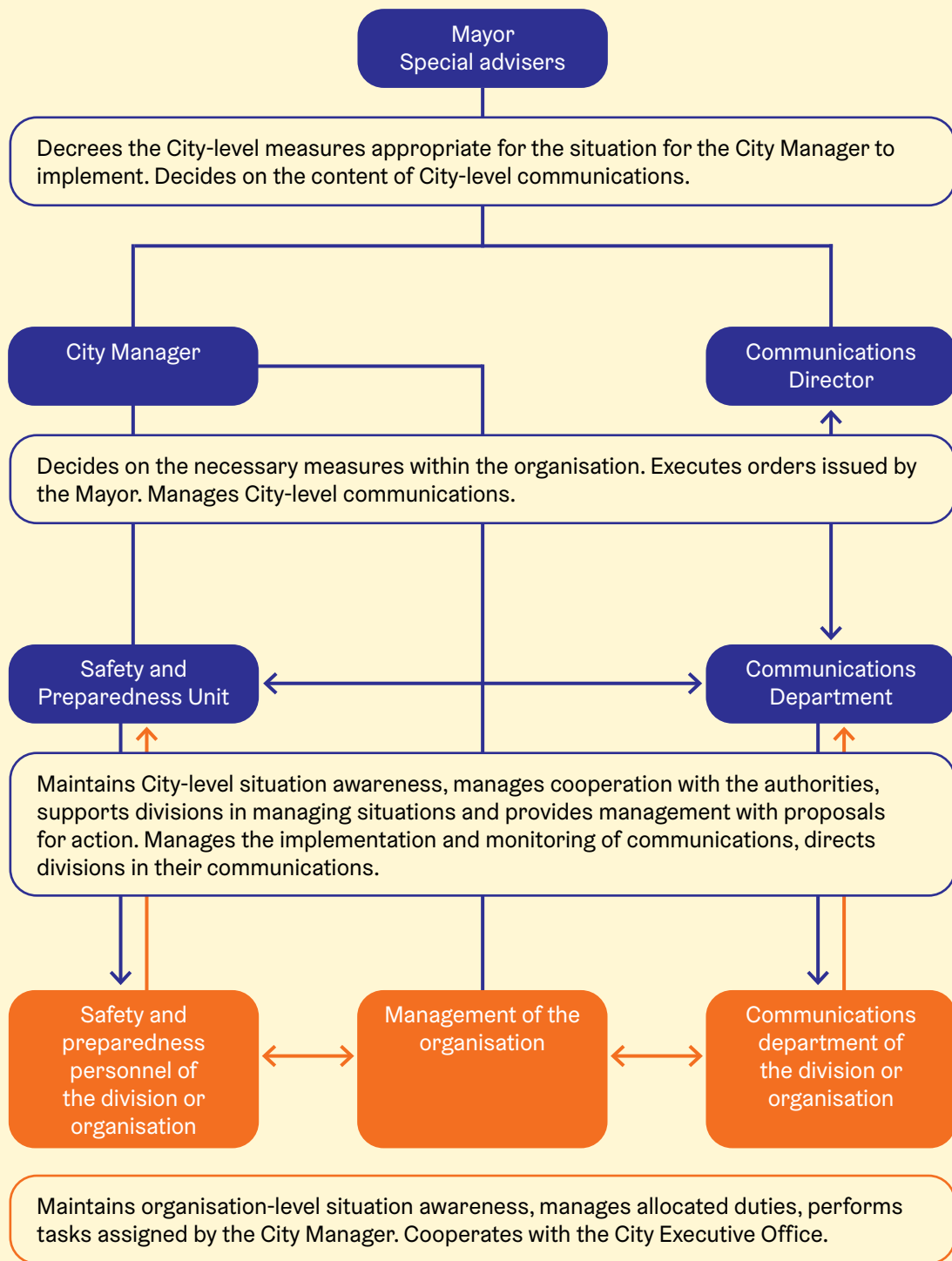
City-level and national guidelines were used as document materials in the assessment. The assessment involved interviews with a total of six communication or safety specialists from the City Executive Office and the Social Services, Health Care and Rescue Services Division. Information was also obtained from the City's digitalisation manager and the head of security of the Education Division. The Audit Committee's first subcommittee made an assessment visit to the City Executive Office. The materials for the assessment were mainly collected during autumn 2025.

## The City's disruption and crisis communication is appropriate

The City's disruption and crisis communication process is perceived as adequate. Disruption and crisis communication is essentially intensified normal communication, managed in accordance with the City's crisis management model. Based on situational pictures of disruption and crisis situations, a decision is made on whether to launch intensified communication, disruption communication or crisis communication. As a general principle in the City's disruption and crisis communication, the person in charge is also responsible for the implementation of communication. The City Executive Office is responsible for coordinating communication when the situation involves more than one division and enterprise or is otherwise significant in terms of its impact. The heads of the divisions or enterprises and those responsible for communication are obligated to immediately inform the director of the Safety and Preparedness Unit, the head of preparedness and the communications director of the City Executive Office of any crisis or disruption. The initiation of city-level disruption or crisis communications or the transfer of communications coordination responsibility to the City Executive Office is the decision of the Mayor, the City Manager or the communications director in cooperation with the communications managers of the City Executive Office as well as the persons in charge of communications at divisions or enterprises. A process description of the City's disruption and crisis communication is presented in Figure 10.

The party responsible for communication is determined based on the crisis levels defined in the City's disruption and crisis communication guidelines. Situations are managed in accordance with the City's crisis management model and disruption and crisis communication guidelines. As the City cannot create separate operating models for all situations, normal management models and processes are applied in the event of disruptions and crises that the City encounters, always taking into account the prevalent situation. The City's internal communication coordination responsibilities and cooperation between different parties are perceived to be effective according to several sources. The City Executive Office cooperates with the City's divisions and enterprises on an almost daily basis.

**Figure 10. Process description of the City’s disruption and crisis communication.\***



- Crisis group of the City
- Crisis group of the organisation

\* Source: The information was compiled from the City’s disruption and crisis communication guidelines.

According to the communication specialists of the City Executive Office, there are situations every week that do not exceed the threshold of a disruption or crisis but are discussed with the divisions and enterprises.

Differences in the way that different parties see the situational picture can cause a problem in the communication process, potentially making the implementation of communication challenging. Especially in the early stages of minor disruption and crisis communication situations, it is common that responsibility for communication is not entirely clear. For the communication process to be successful, it is essential that communication officers verbalise the situational picture in cooperation with the organisation's management.

### **The City's communication with the authorities is organised appropriately for the most part**

The Social Services, Health Care and Rescue Services Division has drawn up plans for communicating with the authorities and implementing its own service communication in the event of disruptions and crises. The division's communications in disruption and crisis situations follow the same principles and methods as normal communications. The guidelines cover all disruption and crisis situations related to the division's own activities. The guidelines are based on plans and guidelines issued by different ministries and the City. They are utilised where appropriate. According to the communication specialists of the Social Services, Health Care and Rescue Services Division, daily communication needs to be at a good level in order for it to provide a good basis for disruption communication. If the situation so requires, a division or service-level crisis team is set up to manage and coordinate recovery from a disruption or crisis. At the same time, communication with other authorities, stakeholders and partners is stepped up. The communication specialists of the Social Services, Health Care and Rescue Services Division are always involved in the formation of situational pictures to ensure quick and high-quality communication. The crisis teams of the division also always include a communications representative.

The City Executive Office and the Social Services, Health Care and Rescue Services Division have plans in place for deputy communications staffing. The communication specialists of the Social Services, Health Care and Rescue Services Division are of the view that the deputy staff arrangements are inadequate in cases where the division is subjected to a long-term disruption or crisis. This is seen as a challenge, as it may require prioritising communication tasks.

Deficiencies have been previously identified in the preparation of the Rescue Department's communication plans and guidelines. In 2025, communication resources were increased for the development of the

guidelines, and maintenance roles and responsibilities were redefined to cover strategic and operative communication planning needs. The aim is also to harmonise the communication practices and guidelines of seven rescue departments in the regional cooperation area of Southern Finland. Additionally, the aim is to facilitate communication cooperation in major emergencies and prolonged situations.

### **The City has not organised crisis communication simulations every year**

One of the core purposes of exercises and training in disruption and crisis situations is to practise situation management, in which communication also plays an essential role. In the past few years, the City itself did not organise any communication exercises on a large scale. This is due to the occurrence of various disruptions and crises, such as the Education Division being subjected to a data breach. Although no formal exercises have been organised in accordance with the City's guidelines, the preparedness plan for social and health services states that they can be substituted by analysing an actual disruption or crisis situation that has occurred during the year. Summary reports have been created regarding disruptions and crises that have occurred, such as the data breach and the COVID-19 pandemic, and conclusions have been drawn to improve communications. However, according to the communications department of the City Executive Office, the communication guidelines will be refined in the near future, as the City's crisis management model is currently being updated. The communication guidelines will be updated to reflect the crisis management model, which will also guide the implementation of disruption and crisis communication.

The Social Services, Health Care and Rescue Services Division is heavily involved in training for disruptions and crises in official communications and participates in exercises both within the City and with external operators. The management of disruption situations requires continuous practice in order for the operators involved to be able to act as planned during the situation and to secure statutory services. Analysing the training efforts is important in order to improve the operating models used.

### **Conclusions**

The City's disruption and crisis communication is properly organised, but the City has not organised annual crisis communication simulations in accordance with the disruption and crisis communication guidelines. Internal coordination responsibilities and cooperation within the City have been implemented in accordance with the City's crisis management model and the guidelines for disruption and crisis communication. Situational pictures have been formed of disruptions and crisis situations in accordance with the guidelines. For

the success of the City's disruption and crisis communication, it is important that all parties involved have a shared picture of the prevalent situation.

The City's general communication principle is clear: as a rule, the party in charge is responsible for the implementation of communication. The City Executive Office is responsible for the implementation of communication when the situation concerns several divisions or enterprises or is otherwise significant in terms of its impact. The initiation of city-level disruption or crisis communications or the transfer of communications coordination responsibility to the City Executive Office is the decision of the Mayor, the City Manager or the communications director in cooperation with the communications managers of the City Executive Office as well as the persons in charge of communications at divisions or enterprises. The City's internal communication between different parties is perceived to work well. Dialogue between the different parties may take place on a weekly basis.

The Social Services, Health Care and Rescue Services Division has appropriate processes in place for communication with the authorities in the event of disruptions and crises. The disruption and crisis communication processes follow the same principles as normal communication. The Social Services, Health Care and Rescue Services Division has communication guidelines in the event of disruptions and crises. The guidelines are updated based on knowledge gained from exercises and real-life situations. The quality of the division's day-to-day communication is high, forming a good basis for communication in disruption situations. If the impact of a disruption or crisis is widespread, a crisis team is set up in the division to manage recovery from disruption and crisis situations and, if necessary, improve communication with other operators. However, the Social Services, Health Care and Rescue Services Division's deputy staff arrangements are deemed to be insufficient for long-term disruption or crisis situations.

The Social Services, Health Care and Rescue Services Division's crisis team and process of forming a situational picture always involve a representative of the communication department to ensure quick and high-quality communication. In 2025, resources

were increased for the development of the Rescue Department's communication plans. Roles and responsibilities were redefined to cover both strategic and operative communication planning needs.

The City itself has not organised annual crisis communication simulations in accordance with its disruption and crisis communication guidelines, but it has actively participated in exercises organised by other operators, such as the Finnish Defence Forces. However, smaller exercises have been organised by the different divisions of the City. According to the Communications Department of the City Executive Office, the number of exercises organised by the City will increase once the work on updating the various guidelines is completed. The City conducts an analysis after each exercise and after each disruption or crisis that has occurred, which also covers the success rate of the communication efforts. Based on the assessment, the City's disruption and crisis communication operating models and guidelines have been updated.

## Recommendations of the Audit Committee

The City Executive Office and the Social Services, Health Care and Rescue Services Division must

- ▶ ensure that disruption and crisis communication exercises are organised regularly.

The City Executive Office must

- ▶ ensure that cross-divisional disruption and crisis communication exercises are organised regularly.

The Social Services, Health Care and Rescue Services Division must

- ▶ ensure that adequate deputy staff arrangements are in place, including in the event of a long-term disruption or crisis affecting the division.

# A functioning and beautiful city



# Housing cost control at Helsingin kaupungin asunnot Oy



Does Heka have means to control the rise in housing costs?



Yes, but the means are limited. More opportunities to influence matters are needed. The rise in housing costs has levelled off, but potential interest rate fluctuations, vacancy rates and changes in energy costs could push up costs quickly and significantly.

## Main question of the assessment:

Has the increase in the cost of housing in the rental apartments of Helsingin kaupungin asunnot Oy (Heka) been successfully controlled?

## Sub-questions:

1. Has Heka taken into account the financial challenges and risks associated with interest rate volatility and taken measures to control the increase in housing costs in terms of interest rates?
2. Has Heka taken measures to mitigate the impact of the general cost increase on housing costs?
3. Has Heka taken measures to improve the occupancy rate of its rental apartments?

The Helsinki City Strategy 2021–2025 set the objectives of accelerating housing production growth in line with the City’s housing and land use programme, increasing housing density and controlling housing costs. Another objective was to reduce emissions from construction.

In the City’s budget for 2025, Heka was given the objective to maintain an affordable rent level when comparing the difference between the market rent level in Helsinki reported by Statistics Finland and Heka’s average rent level. The target value was set at a minimum of 38.4%.

One of Heka’s own key strategic objectives for 2022–2025 was to provide reasonably priced housing. The strategy called for assessing the operations from the perspectives of finances and efficiency, monitoring financial risks, implementing a risk management plan and, where necessary, carrying out savings measures. Heka is committed to improving the energy efficiency of its properties through renovation projects and new production. The assessment was limited to only cover the existing ARA rental housing stock administrated by Heka and the management of its rent level.

The assessment materials were mainly collected between September 2025 and January 2026. Interviews with and email enquiries for Heka, the Housing Unit of the Economic Development and Planning Division of the City Executive Office and the Housing Services of the Urban Environment Division were used as materials. The data collection for the assessment also included an assessment visit to Heka by the first subcommittee of the Audit Committee. The assessment also utilised reports, statistics and other written material on the subject.

## Heka operates on the prime cost principle

Heka administrates around 55,000 ARA rental apartments occupied by around 93,000 Helsinki residents. Heka operates on the prime cost principle, i.e. the rental income is used for the construction of housing and the costs of repair, maintenance and administration. Heka does not seek to make a profit and does not pay dividends to its owner, the City of Helsinki.

## Funding processes are changing

The housing and related land use implementation programme (AM programme), which is drawn up every council period of office, provides long-term direction and guidance for the planning of housing and construction in Helsinki, as well as the objectives of housing production. Heka is involved in the discussions when target levels are being set for new buildings. The AM programme’s target of 1,000 apartments per year by 2024 was increased to 1,500 apartments in the decision-making process, including at least 750 ARA rental apartments for Heka. In political decision-making,

target levels can change, and targets are usually set higher than planned. Achieving the raised target level is challenging if it has not been factored into the already planned financing and construction processes. The construction of new buildings requires state funding decisions and other resources.

The City has not set quantitative targets for renovation projects. Heka views renovation projects as controlled strategic wholes. The objectives are to maintain the value of real estate assets, improve energy efficiency and optimise lifecycle costs. The Board of Heka decides on the renovation projects of the housing companies that it administrates.

The City's Housing Production Services applies for decisions on interest-subsidy loans for new construction and renovation projects from the Centre for State-Subsidised Housing Construction and puts the loans out to tender with financial institutions. However, the state's interest subsidy authority is set to decrease significantly by 2027, which means that Helsinki will have to prioritise its ARA construction projects and consider alternative financing methods.

Between 2021 and 2023, around 3,200 ARA rental apartments were completed and transferred to Heka, but only 230 apartments were completed in 2024. 1,070 apartments were renovated to completion.

The population of Helsinki has grown by around 10,000 people a year in recent years and is expected to continue to grow in the coming years. From a demographic development point of view, it is important that there are enough ARA rental apartments to facilitate the provision of affordable housing in Helsinki in the future as well.

## The increase in rent levels is slowing down, but the difference to market rents is decreasing

Heka has analysed rent levels by apartment and by area. Profitability calculations have been developed for construction projects. The aim is to achieve a price level in construction that maintains an affordable apartment rent level, without the completed renovated and new apartments having to disproportionately compensate for the cost of construction in rent adjustments. Profitability calculations can help to prevent rent increases.

The average monthly rent for Heka apartments in 2025 was EUR 14.5 per square metre. The increase from the previous year was 5.2%. The average rent for 2026 increased by 1.9%, to EUR 14.7. The difference between the average rents of non-subsidised rental apartments of Heka and Helsinki was over 40% before 2023. The difference narrowed to 38.5% in 2024 and to 32.4% in 2025. The target of 38.4% set in the City's budget for 2025 was therefore not met. Although the difference between the market rent and Heka's average rent has narrowed further, Heka's average rent continues to be lower.

## The level of interest rate hedging is being raised

Heka's loan portfolio was around EUR 3.3 billion at the time of the 2024 financial statements (Table 6). The total amount of loans taken out by Heka has been EUR 170–290 million per year, with the exception of 2024, when the amount was EUR 394 million. Heka has estimated its loan portfolio in 2025 to be EUR 3.4 billion. Loans are being repaid annually by EUR 100–140 million.

**Table 6. Changes in Heka's loan portfolio, interest rate hedges and average interest rate on loans in 2018–2024.\***

Heka's loans	2018	2019	2020	2021	2022	2023	2024
Parent company's loan portfolio	EUR 2,519.5 M	EUR 2,665.1 M	EUR 2,843.8 M	EUR 2,915.5 M	EUR 3,065.5 M	EUR 3,090.6 M	EUR 3,317.7 M
Loans taken out	EUR 179.3 M	EUR 246.5 M	EUR 288.0 M	EUR 184.4 M	EUR 259.1 M	EUR 171.2 M	EUR 394.0 M
Loan repayments	EUR 100.2 M	EUR 104.5 M	EUR 111.6 M	EUR 112.7 M	EUR 112.2 M	EUR 142.8 M	EUR 122.0 M
Interest rate hedging	80%	79%	78%	76%	73%	70%	68%
Average interest rate on loans	1.0%	0.9%	0.9%	0.8%	0.8%	2.3%	2.6%

\* Source: Helsingin kaupungin asunnot Oy.

The most significant increase in interest and financing costs occurred between 2022 and 2023, when the costs increased from EUR 24 million to EUR 70 million. Over the same period, the average interest rate on loans increased from 0.8% to slightly over 2% (Table 6). In 2024, interest costs were EUR 86 million, and the estimate for 2025 was around EUR 76 million. Interest rates have remained well above 2%.

The interest rate hedge on Heka's loans is mainly made up of interest rate subsidies for state interest subsidy loans. Interest rate subsidies are provided for up to 95% of the approved costs of a loan. For long-term loans, the basic deductible interest rate is 2.3%, above which interest subsidies are paid. Interest rate hedges peaked between 2018 and 2020, at close to 80%, after which the level of hedging has steadily declined. The lowest level of hedging was 68% in 2024. Heka's target for 2025 was to increase the interest rate hedge to 73% and to 80–100% in the longer term.

Heka is following a risk management plan updated in October 2025. It also actively monitors interest rates and risks and makes interest rate forecasts. Heka aims to pay off loans for which the interest subsidy has expired.

### **Energy and repair costs have levelled off and plot rents are increasing**

Energy, plot rents and repair costs are major cost items for Heka, and their development is regularly monitored.

Energy costs are influenced by price developments, the amount of energy used and also the length of frosty periods in winter. Energy costs were around EUR 75 million per year between 2023 and 2024, and the upward trend of previous years has been reversed. Even unforeseen fluctuations in energy prices and usage have been taken into account in budgeting. Through EU-funded projects, Heka has improved the energy efficiency of renovated buildings, utilised solar energy storage and investigated the suitability of the 'energy as a service' model for rental housing companies. In new production, energy class A solutions are chosen in the construction phase.

The City determines the rents of the residential plots that it owns. Heka's influence on the rental costs of plots is limited. The rental costs of plots were around EUR 51 million in 2024, and around EUR 53 million was budgeted for 2025. Plot rents increase every year.

The construction and operating costs of commercial premises on the ground floors of Heka's ARA rental apartment buildings, as well as the full rental operations, are the responsibility of the City and therefore not passed on to the rents of the apartments.

The aim is to carry out building repairs in a correctly timed and proportionate manner. However, repairs can be postponed in order to balance the costs, taking into account the maintenance of the value of the property and prevention of major repair needs in the future. Heka had budgeted EUR 79 million for repair costs in 2025. The repair costs peaked in 2022, at around EUR 107 million. Since then, the costs have fallen significantly.

As a result of the change negotiations, the number of staff has been reduced and performance bonuses and some premises have been abandoned.

### **The housing market situation and mismatches are behind vacancy rates**

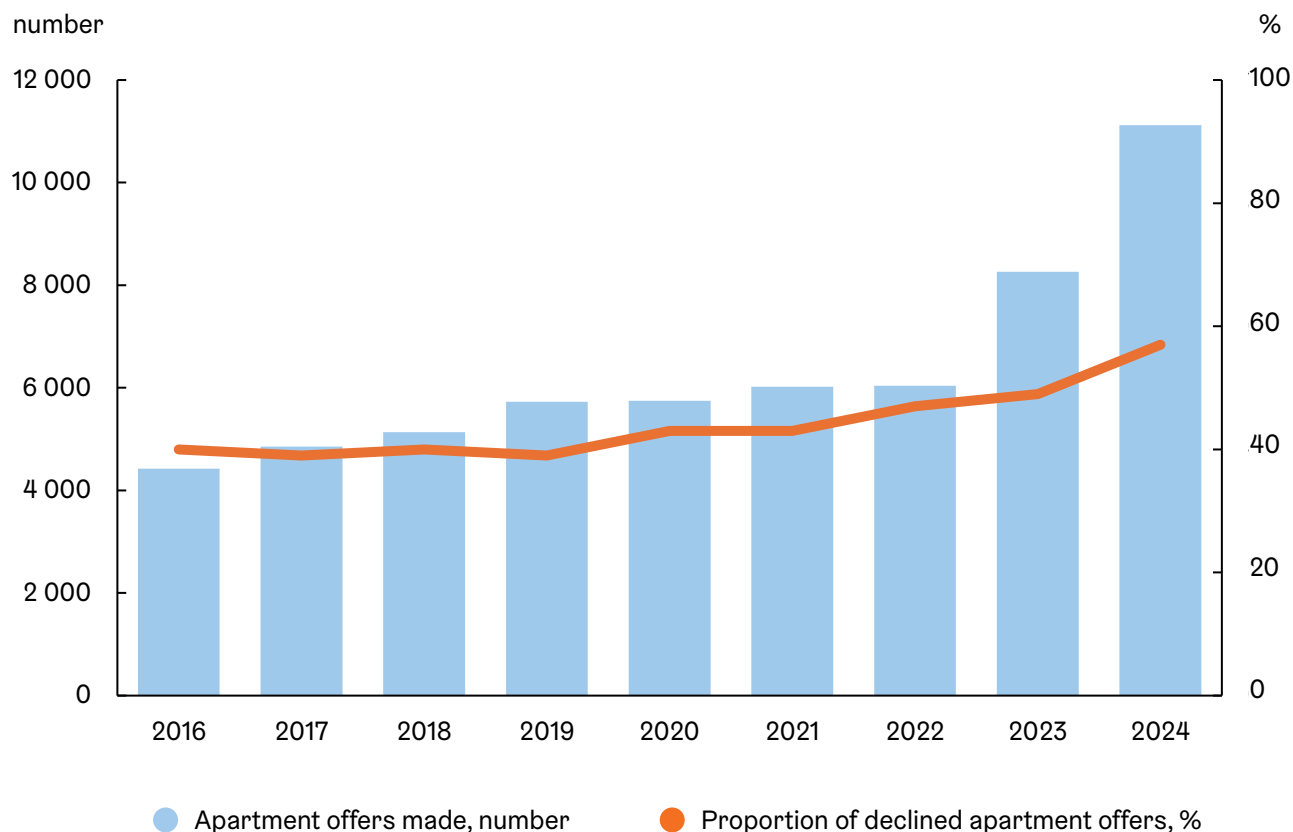
Heka incurs considerable costs from apartment vacancies. The average costs have been around EUR 24 million per year. Between 2024 and 2025, Heka had 1,300–1,600 vacant apartments per month. Heka estimates that having around 500–700 vacant apartments would be sufficient to meet the housing needs of people living in renovated buildings.

The increase in vacancy rates is influenced by the general housing market situation. There are plenty of rental apartments available in Helsinki, giving people in need of an apartment plenty of choice. Renting has also been affected by cuts in the housing allowance and other benefits paid by Kela. In Helsinki, the housing allowance has been cut more than elsewhere in Finland.

Due to the government's ARA subsidy policy and Helsinki's own housing policy choices, the City's housing stock includes plenty of large apartments. The housing provided is also associated with a certain standard and quality, which can have a rent-increasing effect. For some of Heka's housing applicants, larger apartments, such as large three-room apartments, are too expensive due to the tightened criteria for social assistance and housing allowance in 2024–2025 and the increase in rents. Small households in particular are looking for smaller apartments than before, and some apartments are left vacant because of the need for smaller apartments. This means that a portion of the housing stock does not meet the current needs of housing applicants, creating a so-called matching problem.

The tenant selection process for Heka rental apartments is slower than for apartments rented out by private lessors. The selection criteria include the applicant's need for housing, wealth and income. A vacant apartment is offered to one applicant at a time. The proportion of people who have declined an apartment offer has been increasing every year (Figure 11), coming to around 60% in September 2025. Applicants now

**Figure 11. Apartment offers made by the Urban Environment Division’s Housing Services, their number and the percentage of declined offers, 2016–2024.\***



\* Source: Urban Environment Division.

have more precise criteria for what kind of an apartment they want and in which area. Around 25% of the vacant apartments are difficult to find tenants for.

During 2025, Heka and the Urban Environment Division intensified their cooperation in tenant selection. They have also improved their exchange of information on the demand for apartments and reasons for declining offers. Based on the information that it has received, Heka has taken a number of measures related to aspects such as the tidiness and general appearance of apartments, as well as apartment showings. However, this cooperation is considered to still have room for improvement.

Helsinki has a tenant selection model that differs from that of other municipalities and cities. Tenants are selected by the City’s own Urban Environment Division and the rental apartments are managed by Heka, a company owned by the City. At Heka’s request, the City of Helsinki has launched a survey on the appropriate organisation of tenant selection in the future.

## Conclusions

The housing costs of ARA rental apartments administered by Heka have been successfully controlled. The significant increase in rents has levelled off. However, economic fluctuations and Heka’s limited ability to influence the City’s new housing production and plot leases, energy prices and the tenant selection process make controlling housing costs difficult.

The objectives of housing production are outlined in the housing and related land use implementation programme. Heka is involved in the planning of target levels for new production. Political decision-making can change the targets upwards, challenging already planned financing and construction processes. Heka’s ability to influence the quantity and quality of new production is limited, which contributes to the growth of its loan portfolio.

Heka aims to carry out cost-effective and correctly timed measures on loans and interest rates. The target

is to increase the interest rate hedge to 73% and eventually to 80–100%. The interest rate hedge on Heka's loans is mainly made up of interest rate subsidies for state interest subsidy loans. Predictability, consistency and risks are taken into account in financial decisions. Interest rate levels and risks are actively monitored and interest rate forecasts are made. Heka follows a risk management plan updated in autumn 2025.

In addition to interest costs, Heka's most significant cost items are energy costs, plot rents and repair costs. Heka regularly monitors the development of its cost items. Heka is able to influence the energy solutions and consumption of its properties, as well as the cost-effectiveness of repairs. The market price of energy and the formation of the City's plot rents are not within Heka's control. However, Heka is prepared for potential cost fluctuations and examines its own operations critically.

The difference between the average rents of non-subsidised rental apartments of Heka and Helsinki narrowed to 32.4%, and the budget target for Heka was therefore not met. However, the average rent for Heka apartments is still lower than for non-subsidised apartments. Heka's average rent for 2026 increased by 1.9%, which can be considered to be a moderate increase.

Heka has taken several measures to improve the rentability of its apartments and to reduce their vacancy rate. However, the general housing market situation, cuts in housing and other subsidies, problems in matching the needs of housing applicants with the housing stock, and a slower tenant selection process make it difficult to increase the rental rate.


## Recommendations of the Audit Committee


As the body responsible for corporate governance, the City Executive Office must

- ▶ steer Helsingin kaupungin asunnot Oy towards strengthening the tenant selection process in cooperation with the Housing Services of the Urban Environment Division so that the occupancy rate of the rental apartments administrated by Helsingin kaupungin asunnot Oy can be increased in a sustainable manner.
- ▶ steer Helsingin kaupungin asunnot Oy towards promoting measures related to the loan interest rates, energy and repairs of the rental housing companies that it administrates in order to control housing costs.



# Realisation of DigiHelsinki Oy's service quality and staff objectives

 Have DigiHelsinki's service quality and staff objectives been met in line with the ownership strategy?

 Only partially. Further work is needed to develop the company in line with the ownership strategy.

## Main questions of the assessment:

1. Is DigiHelsinki's service quality in line with the objectives of the ownership strategy?
2. Are the staff objectives being met in line with the ownership strategy at DigiHelsinki?

DigiHelsinki Oy (DigiHelsinki) is a subsidiary entirely owned by the City of Helsinki, whose mission is to produce, develop and sell the digital services needed by Helsinki City Group. The company operates as an in-house company of the City, which means that the City can purchase services from it without competitive tendering. DigiHelsinki started its operations on 1 January 2023. In 2025, DigiHelsinki had around 170 employees and a turnover of roughly EUR 78 million.

It was stated in the City Strategy 2021–2025 that the entire City's service production is increasingly dependent on digital solutions. The aim of service production is to increase productivity, which translates into improved services or savings in expenditure. Additionally, the service attitude and know-how of the City organisation is continuously developed, and the focus is on transparent, equal, quick and predictable service. According to the City Strategy 2025–2029, the City is to maintain an operationally sound and reliable digital service environment, ensure the data security of City services and improve digital security of supply.

The City steers its subsidiaries through corporate governance. Approved by the City Board in February 2023, DigiHelsinki's ownership strategy outlines, among other things, that the company is to support the City's core functions and the achievement of the objectives of the City Strategy through consistent, long-term and systematic operations, and to ensure fast availability of critical digital basic services and a high level of data

security. The company facilitates and passes on to its customers the productivity, quality and competence benefits of centralising basic digital services, develops the City's basic digital services in a consistent and long-term manner, and ensures the creation of a related competence cluster. In the City's 2025 budget, target values are set for the indicators of the objectives of the ownership strategy.

The City also steers DigiHelsinki through contract management. Contract management is a more detailed form of steering than corporate governance, centred on the framework agreement between DigiHelsinki and the City.

The assessment utilised written materials, customer and employee feedback, and performance and quality data regarding digital services. The assessment involved interviews and enquiries with DigiHelsinki's management, the City Executive Office's City Group Governance Unit and Digitalisation Unit, and three of the City's clients. In this context, clients refer to contact persons for the framework agreement of the divisions, enterprises and subsidiaries. Additionally, the Audit Committee's first subcommittee made an assessment visit to the DigiHelsinki premises in January 2026. The assessment data was collected during autumn 2025 and early spring 2026.

## The service quality objectives have been partially met

The City's 2025 budget sets six objectives for DigiHelsinki based on the ownership strategy, four of which are related to service quality and staff. Table 7 shows the objectives examined in the assessment.

The target of resolving 75–80% of customers' issues at first contact has not been met in any of the company's years of operation. The target customer satisfaction level among end users, i.e. the employees of the City Group (3.5), was achieved between 2023 and 2025, with a slight improvement each year. For the City's clients, the long-term target level (3.5) has not been reached, although client satisfaction has improved from 2023 to 2025. 100% operational reliability and uninterrupted continuity of critical data communication links was achieved in 2024 and 2025.

**Table 7. The service quality and staff objectives set for DigiHelsinki in the 2025 budget.**

Objective	Indicators	Target values	2023	2024	2025
Cost efficiency	first-level resolution rate (resolution at first contact)	first-level resolution rate target 75–80%	70%	72%	69%
Satisfied customers	results of the regular customer satisfaction survey	continuous improvement of customer satisfaction, with a long-term target of over 3.5	end users 3.8	end users 3.9	end users 4.0
Satisfied employees	results of the regular staff satisfaction survey	continuous improvement of staff satisfaction, with a long-term target of over 3.6	clients 2.9	clients 3.0	clients 3.4
Security of supply and safety	24/7 operational reliability / undisrupted continuity of critical data communication links (%)	24/7 operational reliability / undisrupted continuity of critical data communication links, 99.5%	99%	100%	100%

It was found in the assessment that the basic services provided by DigiHelsinki are working well and the service is generally provided quickly. DigiHelsinki's major centralised tendering processes have also been considered to be successful. End users are mostly satisfied with the Helpdesk's first-level support and its service attitude and expertise. However, in complex matters or cases that require improvement, there have sometimes been long waiting times for the service. The level of service has varied depending on the person dealing with the case or the complexity of the matter. The company's service processes have not been clear. In the end user surveys carried out by the company, some respondents mentioned in every survey between 2023 and 2025 that they did not know what DigiHelsinki is or what services it provides. According to clients, there is room for improvement particularly in describing DigiHelsinki's service offering and developing the digital services in accordance with customer needs.

### **The company's staff have a good level of job satisfaction on average**

The staff satisfaction objective set out in the ownership strategy and 2025 budget has been well achieved. Occupational wellbeing surveys show that staff satisfaction has remained generally at a good level, although it varies between services. Customer satisfaction with the expertise and service attitude of the company's staff has also increased. Although the company has been in existence for three years, its HR

practices were still being developed in 2025. At the beginning of 2026, the company launched a training programme for staff on service attitude and know-how.

The company's staff representatives felt that the staff were not sufficiently informed about the division of responsibilities and work between the City and the company, nor about the feedback received from the client. This makes it difficult for staff to know what is expected of the service. Consequently, internal communication has emerged as one of the areas for development within the company.

### **The division of responsibilities between the City and the company and the service levels need to be clarified**

The framework agreement between the City of Helsinki and DigiHelsinki and its appendices define the responsibilities and obligations of the company, the City Executive Office and the City's procurement units, and determines service levels for some services. The City Executive Office is responsible for maintaining the framework agreement, participates in the development of services, and is responsible for the functioning of the cooperation model and the strategic management of the company's suppliers. Each division, department, enterprise and subsidiary community has drawn up a connectivity agreement with DigiHelsinki, which provides for the use of ICT services and customer-specific services.

The framework agreement was updated in September 2025. The updates concerned aspects such as the cooperation model and division of responsibilities between DigiHelsinki and the City. The cooperation model consists of strategy-level, tactic-level and operation-level groups. The most significant change was the creation of a City-wide production group to monitor services and service levels at the operational level. In the update of the framework agreement, the number of responsibility roles was reduced. However, it can still be difficult to find the right responsible party in complex or new situations that require development. In particular, responsibilities related to data security need to be better defined, according to the City's representatives. Clients have had to use their personal contacts with DigiHelsinki if issues have not been successfully resolved within a reasonable time.

The assessment shows that the quality of the City's digital services has improved in recent years, but there is still room for improvement in monitoring and measuring the quality of the services. This requires that the City, as the commissioning client, defines the level of service that it needs and DigiHelsinki produces or procures digital services according to the service level requirements defined by the City. So far, the monitoring of service levels has focused on the first-level resolution rate of the support provided, i.e. that the customer's issue is resolved at first contact, although some service requests are resolved at subsequent levels of support. Monitoring and reporting on the services requires development both on the part of the company and the client, i.e. the City. In 2026, DigiHelsinki was working on more comprehensive service level indicators and reporting.

### **The incorporation process was quick**

DigiHelsinki's predecessor, the Digital Foundation unit, started its operations as a City-level function on 1 January 2021 as part of the City Executive Office's Strategy Department. The unit centralised the basic digital services of the divisions and central administration. The Digital Foundation unit had been in operation for less than a year when the incorporation of its activities was made an objective in the City's 2022 budget. The City Council decided on 1 June 2022 to incorporate the Digital Foundation unit. Most of the City's IT staff were transferred to the company. One of the reasons given for the incorporation was that the company form of operations creates good conditions for the provision of high-quality and cost-effective services. DigiHelsinki Oy started its operations on 1 January 2023.

According to the interviewees participating in the assessment, the company's operations continue to feature old modes of operation from the City's divisions. At the incorporation stage, it was not fully understood what services or processes should have been set up in the company. For example, administrative functions and processes were left inadequate, which is

still reflected in the company's financial management, reporting and service productisation. According to the City's clients, the company's invoicing has not been transparent, which has made financial planning difficult for the divisions. The incorporation process also caused uncertainty and discomfort among staff. The company's administrative resources were increased in 2025 and early 2026.

### **The creation of a competence cluster is still incomplete**

According to the ownership strategy, the company is to consistently and persistently develop the City's centralised digital basic services and ensure the creation of a related competence cluster in close cooperation with the City and through an extensive internal and external partnership network. According to the framework agreement, the services must be comparable to similar solutions generally available on the market. The assessment shows that the company's staff and competence structure does not fully meet the current needs of the City. The company is able to provide the agreed upon basic services, but there have not been enough resources or skills for developing the services. The additional work caused by the Education Division being subjected to a data breach in 2024 and the transfer of the Education Division's ICT services in 2025 delayed the development projects. On the other hand, the City's slow decision-making and reduced information management resources have also contributed to the delay. According to the view of the City, the company's role is to focus on added value produced for the City and the development of digital services.

### **Conclusions**

The quality of service provided by DigiHelsinki is only partly in line with the objectives of the ownership strategy. End users, i.e. City employees, have been largely satisfied with the basic digital services provided by DigiHelsinki. By contrast, the target level for customer satisfaction among clients has not been reached. However, satisfaction has improved year on year, and in 2025 it was already close to the target level. The objective of resolving customers' issues at first contact has not been achieved, and the result has instead declined. The objective of achieving 100% operational reliability and uninterrupted continuity of critical data communication links was achieved in 2024 and 2025.

Based on the assessment, the division of responsibilities between the City and DigiHelsinki needs to be clarified. It has remained unclear to both end users and clients what services DigiHelsinki provides and whether the responsibilities involved belong to the City or DigiHelsinki. It can be difficult to find the right responsible party in situations that require development, and responsibilities regarding data security in particular need to be better defined. Furthermore, there are no comprehensively defined service level requirements

for the services provided by the company that could be monitored by the client and the provider. Cooperation under the updated framework agreement started in late 2025. The City's role as the client commissioning digital services and DigiHelsinki's role as the provider of digital services were not yet well established.

The staff objectives set for DigiHelsinki are partly met in line with the ownership strategy. Staff satisfaction has remained high and has reached the target set for it. The development of the staff's service attitude and know-how only started at the beginning of 2026. Staff have not been sufficiently informed about the division of responsibilities between the City and the company, nor about feedback from customers. Based on the assessment, the ownership strategy's provision that the company is to ensure the creation of a competence cluster related to digital basic services with the City has not been carried out. This is due to the level of resources and expertise available to both the City and DigiHelsinki.

The City's digital services were centralised and incorporated very quickly. The company's management was under-resourced in the first years, and this is still reflected in the company's operations. The incorporation process also caused uncertainty and discomfort

among staff. The City has made a major transition from decentralised ICT services for the different divisions to a company providing centralised digital services to develop and improve the City's digital services. Developing DigiHelsinki into such a company requires further work.

## Recommendations of the Audit Committee

As the body responsible for corporate governance, the City Executive Office must

- ▶ clarify the division of responsibilities between the City and DigiHelsinki Oy, particularly in matters of data security.
- ▶ define clear service levels for the services provided by the company together with DigiHelsinki Oy and monitor their implementation.
- ▶ ensure that both the City and DigiHelsinki Oy have sufficient expertise to develop digital services in line with the ownership strategy.



# The best and most equal place in the world to learn



# Impacts of the extension of compulsory education



Have the objectives of the extension of compulsory education been met?



The objectives of the extension of compulsory education have largely been met, but there are differences in participation in education between native and foreign-language speakers.

## Main question of the assessment:

Have the objectives of the extension of compulsory education been met?

## Sub-questions:

1. Has the application for and access to education of learners of compulsory education age been promoted?
2. Has the guidance of learners of compulsory education age and their engagement to upper secondary education been strengthened?
3. Has the supervision and monitoring of compulsory education been improved?
4. Has the effectiveness of upper secondary education been promoted?

The assessment focused on the changes caused by the extension of compulsory education in Helsinki over the 2021–2025 strategy period. According to the City Strategy, Helsinki is to implement the extension of compulsory education and act as an active developer of a coherent basic education path and compulsory education in upper secondary education. The City supports the study paths of foreign-language children and young people and cooperates with the state to ensure that there are enough places for young people in studies in different fields in their home city of Helsinki. The availability of and access to general upper secondary education is being increased and the provision of contact teaching and guidance in vocational studies is being strengthened. Individual support for students and opportunities for apprenticeships are being developed.

The assessment was based on interviews and enquiries with specialists in the Education Division,

statistical and documentary materials, and information obtained during an assessment visit to the Education Division by the second subcommittee of the Audit Committee. The materials were mainly collected during autumn 2025.

## Reform extends compulsory education until the age of 18

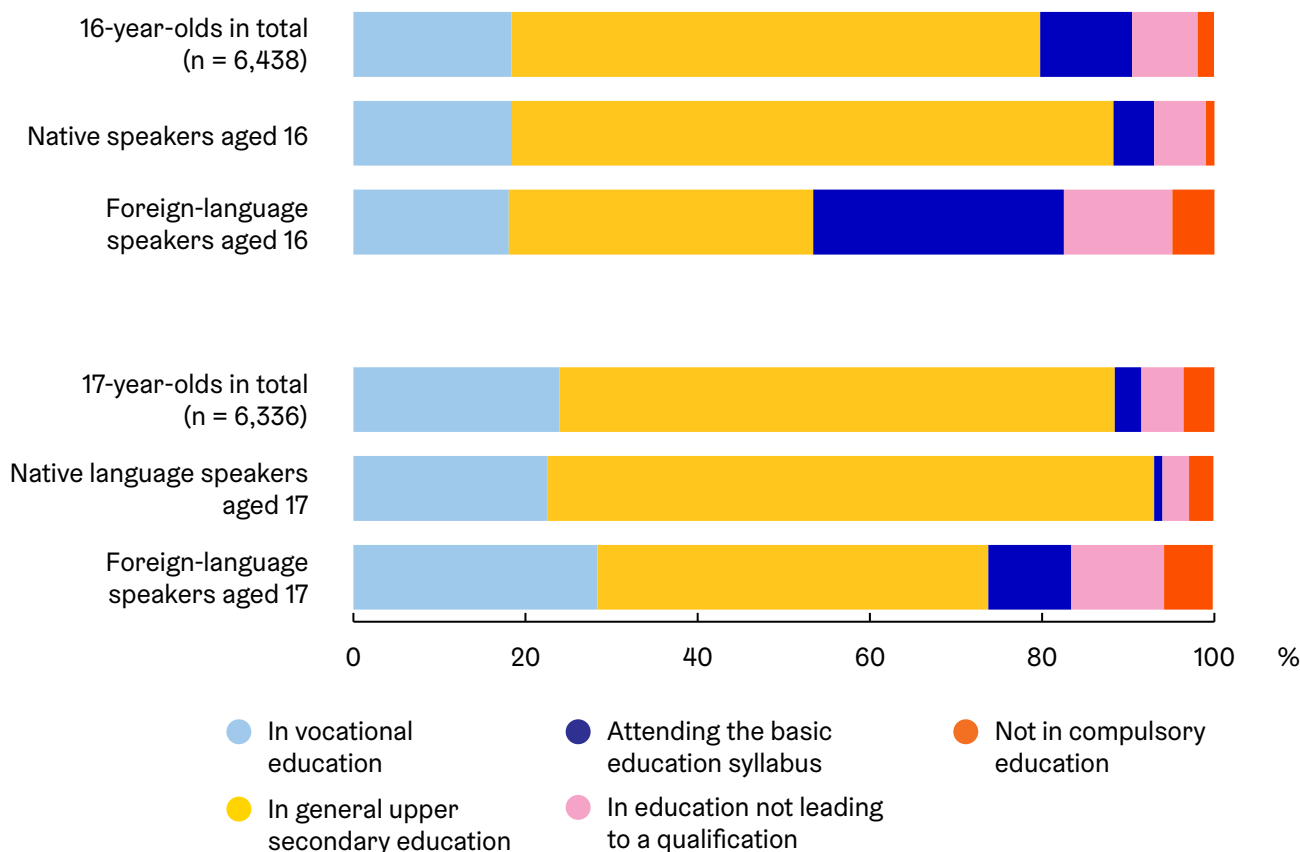
Extended compulsory education came into force in August 2021, as did compulsory school enrolment at the beginning of the same year. The aim of the reformed law is for every young person completing comprehensive school to complete upper secondary education as well. It also aims to strengthen guidance and pupil welfare services, and the capacity of comprehensive schools to provide adequate preparation for upper secondary education. The extension of compulsory education also aims to raise educational attainment and skill levels at all levels of education, reduce learning differences and increase educational equality, non-discrimination and wellbeing.

The law amendment means that compulsory education will continue until the young person reaches the age of 18 or until they have completed general upper secondary or vocational education. In Helsinki, compulsory education can be attended in basic education, general upper secondary education, vocational education, preparatory education for an upper secondary qualification (TUVA), basic adult education, preparatory education and training for work and independent living (TELMA) and education provided by folk high schools for persons subject to compulsory education. In addition to the City, private and state institutions also provide upper secondary education.

## 98% of Helsinki residents aged 16 are in compulsory education

In autumn 2025, there were around 6,400 16-year-olds and around 6,300 17-year-olds in compulsory education in Helsinki. The number of 16-year-olds in compulsory education in Helsinki increased by almost a thousand between 2021 and 2025. The number of 17-year-olds in compulsory education has also increased by more than 800 compared to 2022. The proportion of young Helsinki residents in compulsory education remained at the same level in 2021–2025. In 2025, 98% of 16-year-olds and 96% of 17-year-olds in Helsinki were in compulsory education (Figure 12). The proportions were the same in 2021.

**Figure 12. Compulsory education attendance of native and foreign-language learners aged 16 and 17 in Helsinki as of 1 October 2025, per cent.\***



\* Source: Data collected by the City Executive Office from Education Statistics Finland.

The assessment utilised two sets of data on the number and proportion of 16-year-olds not in post-compulsory education. In Education Statistics Finland’s statistics, the situation of those subject to compulsory education has been examined annually in October since 2021, when extended compulsory education entered into force. Based on these statistics, the proportion of Helsinki residents aged 16 who have not completed compulsory education is 1.9% of the age group, with no significant change between 2021 and 2025.

The Education Division monitors the proportion of completers of basic education who have not started post-comprehensive school education by the end of August. The number of young people not starting education is compared with the previous autumn’s forecast of the number of young people completing basic education in Helsinki. Examined in this manner, the proportion of those not in post-compulsory education has decreased from 5% to 1% between 2019 and 2025. By contrast, when comparing 2021 and 2025, the proportion of people not attending education has decreased by 0.8 percentage points.

It was concluded in the assessment that the most significant reduction in the proportion of 16-year-olds not

in post-compulsory education occurred in 2019–2021, when the extension of compulsory education was being prepared. With the introduction of extended compulsory education in 2021, the proportion has remained at 1–2%. When interpreting these figures, it should be noted that the statistics before and after the reform in 2021 are not fully comparable.

The participation of Helsinki residents completing comprehensive school in general upper secondary or vocational education in the autumn of their graduation year has fallen when comparing 2019 and 2025. In 2019, 88% of the age group that completed comprehensive school went on to general upper secondary or vocational education in their graduation year. In 2025, this proportion had decreased to 79%. Over the same period, participation in basic and upper secondary education in the transition phase appears to have increased. 6% of those who completed comprehensive school in autumn 2019 continued their studies in voluntary additional basic education or preparatory education. In autumn 2025, nearly one in five 16-year-olds were in basic education or studying in education not leading to a qualification (Figure 12). However, the datasets are not fully comparable, as the statistics and education in the transition phase have been reformed following the extension of compulsory education.

## **Non-participation in compulsory education is more common among foreign-language speakers, and their transition to upper secondary education is longer**

There are differences between native and foreign-language speakers in terms of their transition into and participation in education following basic education. According to the statistics of Education Statistics Finland, 5% of foreign-language 16-year-olds and 6% of 17-year-olds did not complete their compulsory education in October 2025, compared to 1% and 3% respectively among native speakers. Although there has been a slight decrease in the proportion of foreign-language speakers not attending compulsory education, the differences appear to be fairly permanent. Additionally, the transition from basic to upper secondary education is on average slower among foreign-language speakers than among native language speakers. Nearly one third of 16-year-olds and one in ten 17-year-olds speaking a foreign language were attending the basic education syllabus in October 2025. Among native speakers, 5% of 16-year-olds and 1% of 17-year-olds were attending the basic education syllabus. 11–13% of foreign-language 16–17-year-olds were in education not leading to a qualification, compared to 3–6% among their native-language peers (Figure 12).

## **The supervision of compulsory education reaches almost all learners**

Based on the assessment findings, the majority of those in compulsory education in Helsinki continue their studies in upper secondary education, and this was also the case before the reform. However, the reform also provides more comprehensive access to education for young people whose study path used to end in comprehensive school. Education in the transition phase has been reformed, and young people's attachment to post-basic education and progress in studies is monitored more systematically. Those without a place in studies are reached and, if necessary, assigned a place.

Despite the monitoring and support measures in place, some pupils subject to compulsory education do not attach themselves to upper secondary education. Difficulties with attaching to studies are particularly acute in transition-phase education and among foreign-language compulsory education attendees with insufficient Finnish or Swedish language skills. It was discovered in the assessment that a growing number of 16–17-year-olds need to supplement their basic education. Transition to upper secondary education through preparatory education for an upper secondary qualification has also become more common. Participation in transition-phase education has increased, particularly among foreign-language compulsory education attendees.

The Education Division has established monitoring, supervision and operating processes for situations in which a student's studies are not progressing as planned. The Education Division's compulsory education supervision authority is tasked with investigating the situation of compulsory education attendees who, according to system data, do not have a place in studies. The City's compulsory education team is responsible for steering those who are subject to compulsory education but do not have a place in studies towards studies. The assessment findings show that the process of supervising compulsory education is systematic and meets the legal requirements. Almost all residents subject to compulsory education are reached through the supervision of compulsory education and the monitoring carried out by the compulsory education team.

## **The number of starting places in upper secondary education has been increased**

According to the assessment findings, there appear to be enough places in upper secondary education in Helsinki for Helsinki residents in compulsory education completing basic education. The aim was to ensure that at least 60% of young people in Helsinki completing basic education were guaranteed a place in a general upper secondary school in Helsinki between 2022 and 2025. Similarly, efforts have been made to ensure that at least 40% of the age group have access to vocational education and TUVA education organised by the City. This proportion was also increased between 2024 and 2025: to 62–63% in general upper secondary education and 43–45% in vocational education. Additionally, it was possible to increase the number of starting places in vocational education and TUVA education on a means-tested basis in 2025, so that all those in compulsory education and those under the age of 18 have an opportunity to receive a place in studies.

## **Students' support needs have increased and diversified**

The assessment findings show that the resources for guidance in the City's general upper secondary and vocational education are not sufficient to meet the needs, despite increases in the resources. Students' support needs have increased and their basic skills have generally declined. Some young people have deficiencies in their understanding of the teaching language and their motivation to learn. However, there are differences between educational institutions, with some institutions and fields being more popular than others. In these institutions, students are generally more motivated, and their problems appear to differ from the problems of students who feel that they have involuntarily ended up in their educational institution. It was also discovered in the assessment that hospital education is a statutory requirement only in basic

education, and that there are currently no hospital school programmes in upper secondary education in Helsinki. In practice, this means that the compulsory education of a young person who is hospitalised and in upper secondary education has to be suspended for the duration of their treatment.

At educational institutions, cooperation with guardians is perceived to mostly work well. However, when working with foreign-language families, the need for individualised work is more pronounced, requiring more human resources. The people interviewed for the assessment felt that the free-of-charge provision of learning materials is a good reform that has reduced the financial burden of families. However, the free-of-charge provision has also increased the administrative burden of educational institutions.

The assessment findings show that the transfer of pedagogical information between basic and upper secondary education has been developed. However, there have been shortcomings in the content of the information transfer, delays in the utilisation of the information and issues with the functioning of the systems. Information transfer problems are exacerbated when a student transfers from a private educational institution or from an out-of-town location to an educational institution of the City. Additionally, issues have been identified in the transfer of student welfare information, making it sometimes challenging to monitor the overall situation of students.

### **The mental wellbeing and access to support of upper secondary education students have improved**

The assessment findings show that the effectiveness of upper secondary education has improved. However, it is difficult to assess the impact of the extension of compulsory education on development and isolate it from other factors at play. The School Health Promotion study shows a positive trend in upper secondary education students' access to support and mental wellbeing between 2021 and 2025, particularly among general upper secondary school students. The experience of loneliness has almost halved among both general upper secondary school and vocational education students, but the fading of the COVID-19 pandemic may partially explain the positive trend. 80–90% of students felt that they receive support from their class teacher, guidance counsellor and special educational needs teacher. The passing rate in general upper secondary education has also improved slightly.

### **Conclusions**

The objectives of the extension of compulsory education have largely been met. There has been an improvement in application for and access to upper secondary

education among compulsory education attendees. The supervision and monitoring of compulsory education has also been improved. The guidance of pupils in compulsory education, their attachment to upper secondary education and the effectiveness of upper secondary education have been largely promoted.

The majority of those in compulsory education in Helsinki continue their studies in upper secondary education, and this was also the case before the reform. There are differences between native and foreign-language speakers in terms of their transition into and participation in education following basic education. Non-attendance in compulsory education is more common among foreign-language speakers, and their transition to upper secondary education is longer. Additionally, foreign-language learners with insufficient Finnish or Swedish language skills have more difficulties with attaching to studies.

Monitoring by the Education Division shows that the proportion of those not in post-comprehensive school education has decreased when comparing 2019 and 2021. However, there has been no significant change in the proportion of non-attendees in compulsory education between 2021 and 2025, following the entry into force of the extension of compulsory education. The participation of Helsinki residents completing comprehensive school in general upper secondary or vocational education in the autumn of their graduation year has fallen when comparing 2019 and 2025. Over the same period, the proportion of participants in transition-phase education appears to have increased, but the statistics before and after the reform are not comparable, and the education programmes have been reformed.

There are enough places in studies for young people in Helsinki completing their basic education. With the reform, almost all pupils in compulsory education are reached through systematic monitoring. Absences are monitored more closely than in the past, and transition-phase education programmes have been reformed. Guidance and support for compulsory education attendees has been strengthened, but they are not perceived to be sufficient in the City's educational institutions, as the support needs of learners have increased. Additionally, hospital school programmes are currently only available to learners of basic education age in Helsinki.

Upper secondary education students' access to support and mental wellbeing have developed positively in 2021–2025, particularly among general upper secondary school students. However, it is difficult to assess the impact of the extension of compulsory education on development because there are also other factors at play. The transfer of pedagogical information between basic and upper secondary education has

been developed, but there are still deficiencies, especially when a student moves from a private educational institution or another city to an educational institution of the City. Additionally, issues have been identified in the transfer of student welfare information, which sometimes make it difficult to monitor students comprehensively.

## Recommendations of the Audit Committee

The Education Division must

- ▶ strengthen guidance and support for attachment to post-basic education, especially for those compulsory education attendees with lower-than-average participation in education.
- ▶ ensure the transfer of pedagogical and student welfare information between basic and upper secondary education.
- ▶ determine whether there is a need for hospital school programmes in upper secondary education.
- ▶ develop Finnish and Swedish language teaching so that compulsory education attendees are sufficiently prepared for upper secondary education.



# Art and culture as facilitators of a good life



# Achievement of the strategic objectives of Cultural Services



Has the Cultural Services Unit met the objectives of the City Strategy regarding cultural services?



Yes for the most part, but not all objectives have been fully met due to the nature or location of cultural services.

## Main question of the assessment:

Have Cultural Services achieved the objectives set for them in the Helsinki City Strategy 2021–2025?

## Sub-questions:

1. Has the availability of cultural services improved in different parts of Helsinki?
2. Has Helsinki's cultural life been diversified and strengthened?
3. Has Helsinki been developed as a city of events and cultural experiences?

The aim was to assess the implementation of the cultural services objectives set out in the City Strategy 2021–2025. Additionally, the development of attractiveness during the strategy period was analysed based on the number of visits related to the Cultural Services Unit, which includes the City Museum, the Helsinki Philharmonic Orchestra, the City's cultural centres and the Cultural Promotion Service.

The assessment was based on an examination of the achievement of the following objectives set out in the City Strategy:

- ▶ Access to the arts and the work opportunities of cultural professionals will be improved, particularly outside the inner city.
- ▶ South Harbour, Makasiiniranta, Itäkeskus and Suvilahti are being developed into experience hubs that heavily involve culture and leisure.
- ▶ The provision of cultural services must adapt to the growth of the city, offering a variety of services in different parts of the city.

- ▶ The development of cultural grants will continue.
- ▶ Helsinki's position as the home of nationally and internationally important art institutions will be strengthened.
- ▶ Efforts will be made to expand Helsinki's cultural life, making it more interesting and diverse.
- ▶ The use of facilities and areas for events will be made easier and less heavily regulated.
- ▶ Helsinki will improve its competitive position as a host city for major cultural events, among other things.
- ▶ The conditions for events and the visibility and inclusion of culture and arts in the city centre will be promoted.
- ▶ The development of Helsinki's nightlife and night-time economy will continue.

The assessment material consisted of interviews with representatives of each service of the Cultural Services Unit, written enquiries and statistics on visitor numbers and customer feedback. Information was also obtained during an assessment visit of the Audit Committee's second subcommittee to the Culture and Leisure Division. The data was mainly collected in autumn 2025.

## The availability of cultural services in different parts of Helsinki has partly improved

One of the main ways of improving the availability of the arts and the working conditions of cultural professionals is the provision of cultural grants. Additionally, the City's cultural centres are structurally located in different parts of Helsinki, which supports the regional availability of cultural services. Temporary use of arts and culture facilities has been increased in cooperation with the Urban Environment Division. The purpose of this has been to improve the availability of the arts and opportunities for cultural professionals to work outside the inner city. The Facility Service of the Urban Environment Division has purchased a sub-lease service for premises that it is no longer using. Buildings or premises awaiting demolition or new use have also been temporarily used for cultural activities.

The City Museum has not played a role in improving the availability of the arts and work opportunities for cultural professionals outside the inner city, due to the nature of its operations and the location of its premises. The Helsinki Philharmonic Orchestra has contributed to the objective of improving the availability of the arts through online performances and chamber music tours organised together with Helsinki City Library. In other services, this objective has been realised even more diversely. For example, the Cultural Promotion Service has awarded grants to operators outside the inner city and to cultural centres whose programmes are run in partnership with cultural operators.

In terms of cultural services, no single service played a major role in the development of South Harbour, Makasiiniranta, Itäkeskus and Suvilahdi during the 2021–2025 strategy period. The cultural services have carried out specialist work for the development of the areas. However, this development is not yet directly reflected in the services provided to residents.

All four services of the Cultural Services Unit have adapted their offerings in some way, providing a variety of services across the city, some more and some less. The City Museum and the Helsinki Philharmonic Orchestra operate mainly in the city centre, but they have also complemented their activities elsewhere in the city, e.g. in cooperation with cultural centres. The impact of cultural services on the regional expansion of cultural offerings has been most clearly visible in the Cultural Promotion Service, as Helsinki Model development grants and separate grants for regional cultural hobby activities have been targeted outside the inner city. Cultural centres are already located and operating in different parts of the city, but they have also expanded their activities in suburban regeneration areas, working with artists and residents to organise series of events, festivals, concerts and other urban events.

### **The diversity of cultural life in Helsinki has been strengthened**

In the cultural services, several measures have been taken during the strategy period to diversify and strengthen cultural life in Helsinki. The Cultural Services Unit has undertaken all the measures recommended by the Audit Committee in 2023, i.e. the development of cultural grants has continued in line with the strategy. For example, the Audit Committee recommended that targets be set to have new operators and artistic disciplines be supported by the City, so that the allocation of support to new operators can be monitored.

During the strategy period 2021–2025, the most visible and significant measures to strengthen Helsinki's position as the home to nationally and internationally significant art institutions were the opening of Dance

House Helsinki, the establishment of the Museum of Architecture and Design (AD Museum) and the launch of a project to expand Cultural Centre Stoa. Dance House Helsinki is not owned by the City of Helsinki, but the City owns half of the real estate company set up for the AD Museum. However, the City has been a major financial contributor in both projects. The majority of Dance House Helsinki's programming is also produced with project funding, and the Culture and Library Sub-committee of the Helsinki Culture and Leisure Committee provides Tanssin talo säätiö sr with annual operating grants for art and culture. Additionally, HAM Helsinki Art Museum – which was part of the Culture and Leisure Division before it became a foundation in 2023 – implemented the objective, e.g. by organising the Helsinki Biennial event twice during the strategy period.

During the 2021–2025 strategy period, cultural services also actively organised international events or collaborations. They have strengthened Helsinki's position as the home to internationally important art institutions. As the capital city, Helsinki also has a strong position as a location for nationally significant arts institutions, and this has been reinforced through means such as awarding institutional grants to arts and cultural institutions operating in Helsinki.

The increase in the number of cultural grants awarded during the 2021–2025 strategy period has created good conditions for the diversification of cultural life and the creation of new content. In cultural services, cultural grants are the most important way to strengthen and make Helsinki's cultural life more interesting and diverse. The COVID-19 recovery package and the grants provided as part of it have also contributed to the achievement of this objective. Additionally, cultural services have increased the attractiveness and diversity of their cultural offerings by overhauling their premises and programmes. Examples of this include the City Museum's exhibition and museum overhauls, the Philharmonic Orchestra's varied and changing programming, and the content and target-group broadening overhauls by Annantalo, Caisa and cultural centres.

### **Helsinki's position as the capital of events and cultural experiences has been partly strengthened**

The development of Helsinki as a city of events and cultural experiences in the strategy period 2021–2025 was mainly based on cooperation between the Culture and Leisure Division, the City Executive Office and the Urban Environment Division. The Culture and Leisure Division has been involved in the development work, e.g. in cooperation with the Urban Environment Division on the use of the premises for events. A joint specialist position was set up to facilitate the temporary use of facilities in August 2024, but the process



of making facilities easier to use for events is still ongoing. However, the new cooperation model has succeeded in strengthening the identification of needs, challenges and expectations related to the leasing of premises, in a stronger dialogue with operators in the field of arts and culture. Additionally, a number of operating models have been successfully tested and established to promote the temporary use of premises. Examples of temporary uses include Cultural Space Merirasti, a former chapel in Meri-Rastila, and Vuosaaren tilajakamo, a former general upper secondary school.

Of the City's cultural services, the Philharmonic Orchestra has played no role in facilitating or promoting the use of the facilities for events. The Cultural Promotion Service has also not acted as an implementing body in facilitating the use of facilities and areas for events, but the service has leased out its own facilities for event use through the City of Helsinki's facility reservation service Varaamo. The City Museum and the cultural centres have been successful in promoting the objective of event use of facilities and areas in their own activities. The cultural centres' facilities are constantly used for events and performances, and the City Museum has leased out its premises for events and has been involved in the development of the areas, e.g. through its visioning work on the development of market squares.

Improving Helsinki's competitive position as a host city for major cultural events, among other things, was one of the objectives of the City Strategy. This objective was pursued by the Cultural Services Unit in cooperation with the Communications and Economic Development Department of the City Executive Office. An example of this is the Helsinki Tourism and Events Programme 2022–2026, which the Culture and Leisure Division was involved in preparing. Additionally, Helsinki's international profile has been raised by hosting the international World Cities Culture Summit 2022, which has strengthened Helsinki's international visibility and profile as a cultural city.

Over the 2021–2025 strategy period, all the services of the Cultural Services Unit have improved the conditions for events and increased the visibility and prominence of culture and arts in the city centre. All of the services also have premises in the city centre, so it has been easy to realise the objective. Although the cultural services have contributed to many of the objectives set out in the strategy, the development of nightlife and the night-time economy was not visible in the activities of any of the services of the Cultural Services Unit during the strategy period. According to the City Executive Office, there is no longer a separate role of a night liaison or similar operator, and development should instead be carried out as part of the City's different activities.

## **The visitor numbers of cultural services have increased**

The assessment also involved examining the development of the Cultural Service Unit's visitor numbers over the strategy period. For all services, there has been a clear increase in the number of visits after the COVID-19 pandemic years. In particular, the City Museum and the Philharmonic Orchestra either exceeded or came close to their pre-COVID-19 levels of attendance by the end of the strategy period. Comparable data on the number of visits to the Cultural Promotion Service and the cultural centres was not available for the pre-COVID-19 period due to a change in the calculation methods, but otherwise the number of visits has also clearly increased since the COVID-19 years.

## **Conclusions**

Helsinki's cultural services, namely the City Museum, the Helsinki Philharmonic Orchestra, the City's cultural centres and the Cultural Promotion Service, have achieved almost all the objectives set for the service in the City Strategy 2021–2025. Some of the objectives could not be implemented in all of the services of the Cultural Services Unit due to their nature and location, and some of the objectives have been implemented in cooperation with operators such as the Urban Environment Division or the City Executive Office.

During the strategy period, the cultural services adapted their offerings and moved their activities to different parts of Helsinki, but the scale and effectiveness of the measures have varied from service to service. Some services are located in the city centre, so activities in the rest of the city have been mainly collaborative. Some of the services have also succeeded in meeting the objective of improving the availability of the arts and opportunities for cultural professionals to work outside the inner city. The objective of increasing the temporary use of the facilities has been implemented in cooperation between the Culture and Leisure Division and the Urban Environment Division. Cooperation has also been carried out in developing South Harbour, Makasiiniranta, Itäkeskus and Suvilahti into experience centres. So far, however, the role of Cultural Services in these areas has focused on specialist work, which does not yet translate directly into services for residents.

The objectives of continuing the development of cultural grants, strengthening Helsinki's position as the home to nationally and internationally significant artistic institutions, and making Helsinki's cultural life more interesting and diverse have been implemented in the Cultural Services Unit in a variety of ways in different services over the strategy period. For example, these objectives have been promoted through significant

investments in major art institutions, international events and collaborations.

The development of Helsinki as a city of events and cultural experiences over the strategy period was mainly based on cooperation between the Culture and Leisure Division, the City Executive Office and the Urban Environment Division in particular. The Culture and Leisure Division has been involved in the development work, e.g. in cooperation with the Urban Environment Division on the use of the premises for events. A joint specialist position has been set up to facilitate the temporary use of facilities, but the process of making facilities easier to use for events is still ongoing. The conditions for events and the presence and visibility of culture and arts in the city centre have been improved.

## Recommendations of the Audit Committee

The Cultural Services Unit of the Culture and Leisure Division must

- ▶ continue to develop the temporary use of premises to facilitate the use of facilities and areas for events.
- ▶ continue to improve the availability of cultural offerings outside the inner city as well.



# An equal and international Helsinki



# After-school activities and the Finnish Model for Leisure Activities



Are recreational and leisure time activities for children and young people being promoted in line with the City's objectives?



Recreational and leisure activities for children and young people have been promoted and their wellbeing has been strengthened, but not all families are reached.

## Main question of the assessment:

Have recreational and leisure time activities for children and young people been promoted in line with the City's objectives?

## Sub-questions:

1. Have the conditions for participation in after-school activities been improved?
2. Have the conditions for participation in the Finnish Model for Leisure Activities been improved?
3. Has the wellbeing of children and young people been strengthened through leisure activities?

The City Strategy 2021–2025 states that Helsinki is to practise positive special treatment and combat segregation through means such as leisure activities. Helsinki organises free leisure activities in all comprehensive schools to ensure that every child has access to leisure activities. The Education Division is taking action to reduce segregation by increasing the participation rate in after-school activities. According to the City Strategy 2025–2029, the Finnish Model for Leisure Activities will continue to be used.

The main materials used in the assessment were interviews and enquiries with specialists from the Education Division and the Culture and Leisure Division, statistics, customer feedback and documentary data. The assessment also utilised information obtained during an assessment visit to the Education Division by the second sub-committee of the Audit Committee. The data was mainly collected during autumn 2025.

## After-school activities and the Finnish Model for Leisure Activities in Helsinki

After-school activities are supervised and instructed leisure activities for children in grades 1–2 and 3–9 who have a learning support decision. The City of Helsinki organises after-school activities at schools and playgrounds as well as by granting subsidies to service providers such as organisations, parishes and associations. In total, 245 places in Helsinki provide after-school activities. The application period for after-school activities is in spring, and the activities are subject to a fee. Clients can apply for a fee reduction.

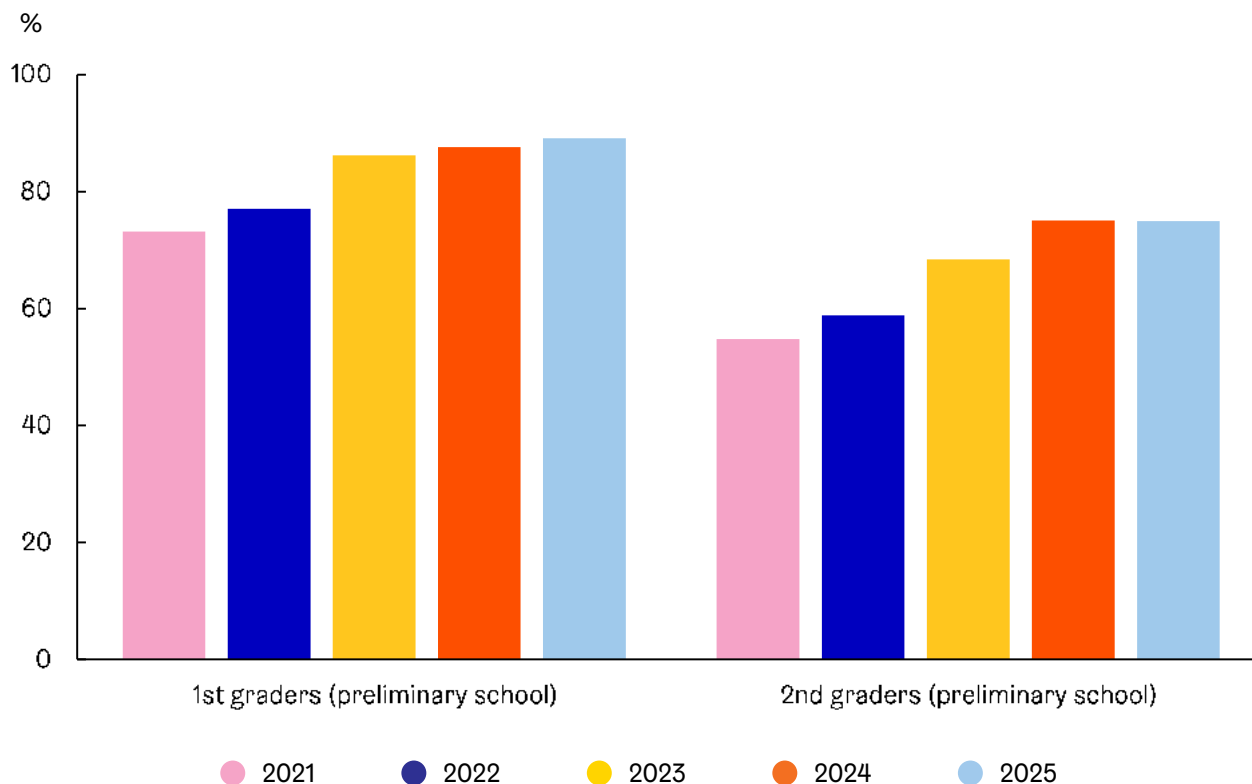
After-school activities provided at playgrounds were previously governed by the Early Childhood Education Act. Since 2024, all playgrounds have provided after-school activities in accordance with the Basic Education Act. The aim of the change was to ensure sufficient after-school activities across the city, and to harmonise practices.

The Finnish Model for Leisure Activities is a nationwide operating model used to provide free-of-charge leisure activities in connection with the school day. The activities started in January 2021. In Helsinki, activities are organised for 3rd–9th graders at all comprehensive schools, with more than 30 different activities available on school premises or in the local area. Helsinki purchases the leisure activities from operators such as clubs, organisations and businesses. The funding for the operating model comes from an annually applied for state grant and a contribution from the municipality itself. The state grant may cover up to 70% of the total cost. Between 2024 and 2025, the total cost in Helsinki was around EUR 1.6 million, with the City's own contribution amounting to EUR 730,000.

## Nearly 90% of 1st graders and 75% of 2nd graders participate in after-school activities

According to the assessment findings, the number of clients and participation in basic education after-school activities have increased over the period of 2021–2025. While a total of around 8,500 pupils in grades 1–2 and special support pupils in grades 3–9 participated in basic education after-school activities in 2021, the number of participants increased to

**Figure 13. Participation of 1st–2nd graders in Helsinki in basic education after-school activities in 2021–2025, per cent.\***



\* Source: Education Division.

around 10,700 pupils in 2025. In 2025, nearly 90% of 1st graders and 75% of 2nd graders participated in after-school activities (Figure 13).

Based on the assessment observations, the increase in the number of clients between 2021 and 2023 is mainly explained by the fact that playgrounds began organising after-school activities under the Basic Education Act as of 2023. When looking at the annual number of clients excluding playground activities, there has been little change in the number of clients in after-school activities under the Basic Education Act between 2021 and 2025. A moderate increase can be seen in the participation rate in after-school activities when comparing 2023 and 2025.

The assessment found differences in participation in after-school activities between age groups and areas. More first graders participate in the activities than second graders in all of the city’s major districts. The annual participation rate of first grade pupils has been over 80% in the southern and northern areas and over 97% in Swedish-speaking schools. In the northeastern and eastern areas, the number of pupils in both grades participating is lower than the average of the city. The differences between areas also become more pronounced when moving to the second grade. For

example, in 2025, the participation rate in the eastern area differed from the Swedish-speaking area by 21 percentage points for first graders and 34 percentage points for second graders.

### **Not all families are reached despite communication and service guidance**

It was found in the assessment that the Education Division has improved access to after-school activities, communication and service guidance. Since 2024, applicants have been able to fill out the application form via the school communication and information system Wilma, alongside paper and electronic forms. The division’s website provides information on the activities and how to apply in six languages. Guardians are informed about the activities through the information provision of schools, pre-primary education providers and playgrounds, in the guide for new pupils, at school events and through a media bulletin. Service guidance has been strengthened through regional cooperation and by increasing the knowledge of partners, such as pre-primary education providers, schools and playgrounds, about after-school activities.

It was found in the assessment that despite the wide range of communication, not all guardians are reached.

Insufficient language skills on the part of the guardian or the guardian being unemployed have been found to reduce a child’s participation in after-school activities. Furthermore, information about the potential client fee reduction available does not reach everyone, which may affect participation. Over the years, the number of applications submitted outside the application period has increased, which has contributed to the unpredictability of the organisation of activities. In addition to sufficient instructor resources and suitable facilities, some children have support needs that need to be taken into account when planning the activities and arranging additional places.

### Engagement in the activities of the Finnish Model for Leisure Activities has almost doubled

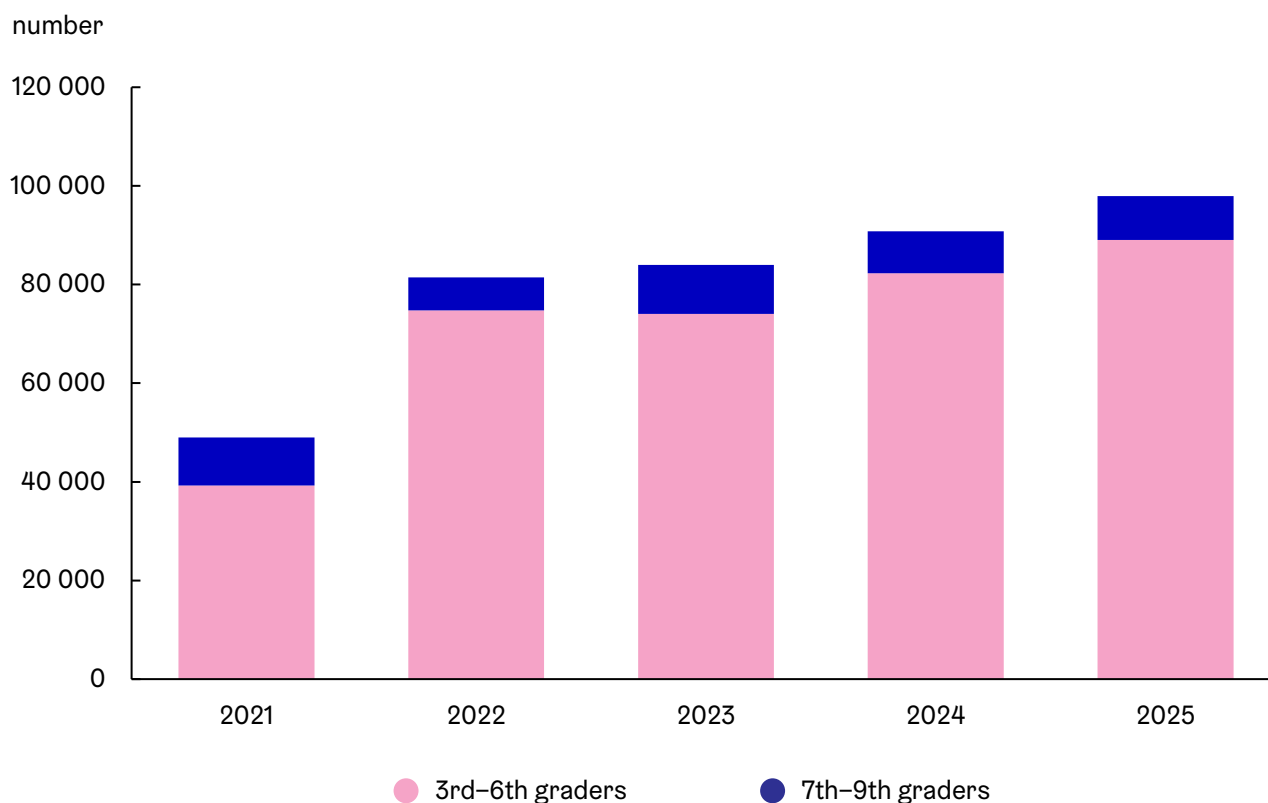
Between 2021 and 2025, the number of visits to leisure activities in the context of the Finnish Model for Leisure Activities almost doubled in Helsinki (Figure 14). In 2025, there were nearly 100,000 visits. The increase in the overall attendance rate is largely explained by a significant increase in the number of visits by primary school pupils. The attendance rate of lower secondary school pupils has remained almost at the same level. In 2025, around 400 hobby groups based on the Finnish Model for Leisure Activities met every week in Helsinki.

It is estimated that the activities reach one third of pupils in grades 3–9.

It was found in the assessment that the Culture and Leisure Division and the Education Division have made the process of applying for leisure activities smoother and more accessible. Communication has also been improved. For example, schools have a shared message template for informing families, and materials are available in six languages. The activities are promoted through the schools’ own websites, posters and events, among other things. In addition to electronic registration, a paper form is also available. Since autumn 2024, the registration period has started simultaneously across the city, increasing equality between schools.

Efforts have been made to improve access to leisure activities and to lower the threshold for participation. For example, operators aim to organise activities for lower secondary school pupils away from school premises, as this has been shown to increase young people’s enthusiasm for the activities. Potential participants can also come see what the activities are like without advance registration. Cooperation with immigrant organisations has also been developed. A leisure activity helpline is available for guardians to contact.

**Figure 14. Visits to the activities of the Finnish Model for Leisure Activities in Helsinki by grade in 2021–2025, number.\***



\* Source: Culture and Leisure Division.

## **Activities are provided to all and targeted on a needs basis**

Based on the assessment findings, activities under the Finnish Model for Leisure Activities are generally provided to all pupils, but targeted on a needs basis. More activities are available at schools where pupils engage in fewer activities and experience higher levels of loneliness, and where there are more foreign-language and special support needs pupils. More than 70% of the City's self-financing was allocated to areas identified as needs-based in autumn 2025. It was concluded in the assessment that both the universality of the Finnish Model for Leisure Activities and the needs basis objectives appear to be fairly well met, as the activities reach not only children engaging in few activities, but also those who engage in them actively.

According to the assessment findings, equality is also largely achieved in the activities. The activities are free of charge, multilingual and diverse. Additionally, the needs of special education schools and individual participants are taken into account. For example, the activities of special education schools are run by operators specialising in instructing special needs groups. Not all schools have separate activity groups for pupils with special needs, but participants can bring an assistant with them.

The assessment findings show that the divisions have developed the activities of the Finnish Model for Leisure Activities in many ways, but not all population groups are reached equally. One such group is girls with an immigrant background. There is no exact information available on the targeting of the activities of the Finnish Model for Leisure Activities at different population groups, as the City does not collect background information on the participants. The activities are procured through public procurement and the enrolment information is held by the activity providers. The divisions estimate that the needs-based allocation of activities are achieved if the activity groups are filled at schools located in areas determined to be needs-based.

It was found in the assessment that in needs-based areas, guardians are less active in enrolling their children in groups and children engage in the activities less actively. Not all families have the know-how or resources to support their child's leisure activities. Some children need strong support, e.g. being accompanied to a leisure activity. According to the assessment findings, the activities of the Finnish Model for Leisure Activities alone cannot meet these needs or even out the differences in engagement. The key factors include the service guidance provided by operators in the everyday lives of children and young people, such as schools or pupil welfare services, and various forms of outreach work. It was concluded in the assessment that cooperation between the different operators in the city would be strengthened and

the guidance towards leisure activities would be reinforced if the Finnish Model for Leisure Activities was to become a more integral part of the City's activities and different services were more familiar with it.

## **There are challenges in the availability and use of facilities**

The assessment findings show that there are challenges with the availability and use of leisure activity facilities, especially in sports, cooking and art activities. The activities of the Finnish Model for Leisure Activities mainly utilise school premises, but schools often do not provide confirmed information about their available facilities until August, after the school year has already started. However, the activity groups are formed before that, as the activities start at the beginning of September. A lack of suitable facilities also limits the increase in participation in the activities. There have also been challenges with practical arrangements, e.g. with keys to the school or having storage facilities available for activity groups. From summer 2026 onwards, school timetables will be completed by Midsummer, which is expected to streamline the allocation of facilities for leisure activity groups.

## **Client satisfaction with after-school activities and the Finnish Model for Leisure Activities is at a good level**

Based on the assessment findings, clients are satisfied with both the after-school activities and the activities of the Finnish Model for Leisure Activities. The school grade given by guardians to the quality of the after-school activities was 8.5 at the level of the entire city in 2022 and 2024. Respondents to the Finnish Model for Leisure Activities pupil survey in 2025 gave their activity a school grade of 9, and 73% of respondents stated that they would participate in the activity again. In 2022, the school grade given was 9, with 68% stating that they would participate again.

## **Conclusions**

Recreational and leisure time activities for children and young people have been promoted in line with the City's objectives. The conditions for participation in after-school activities and the Finnish Model for Leisure Activities have been promoted. The wellbeing of children and young people has been reinforced through leisure activities. However, not all families are reached by these activities, and there are differences between age groups, population groups and residential areas.

Participation in after-school activities developed positively between 2021 and 2025. The vast majority of first graders and an increasing number of second graders participate in after-school activities. The process of applying for activities, communication and service guidance have also been developed. The increase in

the number of participants is mainly explained by the fact that playgrounds began to provide after-school activities in accordance with the Basic Education Act. There are also differences in participation between age groups and areas.

The number of visits to activities organised under the Finnish Model for Leisure Activities almost doubled between 2021 and 2025. Attendance by primary school pupils has increased significantly, but participation by lower secondary school pupils has remained at the same level. The activities are available for all pupils, but more are targeted at schools where pupils have lower levels of engagement in leisure activities and wellbeing. The process of applying for leisure activities, communication, service guidance and cooperation between different operators have also been developed, but there are differences in the level of engagement between population groups. In needs-based areas, guardians are less active in enrolling their children in groups and children engage in the activities less actively. No exact information is available on the targeting of the activities at different population groups, as the registration process is handled by the activity as per the practices of public procurement, and the City does not collect background information on the participants.

There have been challenges with the availability and use of suitable leisure activity facilities. The available facilities of schools are often confirmed quite late from the perspective of organising leisure activities. As of 2026, school timetables will be completed earlier, which is expected to improve the situation. The growing number of applications for after-school activities submitted outside the application period has increased the unpredictability of the organisation of activities. Client feedback on the Finnish Model for Leisure Activities and after-school activities has remained positive.

## Recommendations of the Audit Committee

The Culture and Leisure division and the Education Division must

- ▶ continue measures to improve the availability and usability of leisure activity facilities used in the Finnish Model for Leisure Activities.
- ▶ strengthen service guidance in cooperation with the various operators in the city to guide children and young people with low levels of activity towards leisure activities and have them commit to the activities.

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

- ▶ strengthen the knowledge base for targeting leisure activities, measures and service guidance to reduce the engagement differences among children and young people.

The Education Division must

- ▶ continue measures to increase participation in after-school activities in areas where the level of participation is lower.



# Improving the wellbeing and health of Helsinki residents



# Supporting informal carers in services for the elderly



Are the services to support the informal care of the elderly adequate and appropriate?



A wide range of services are available to informal carers, but aspects such as statutory days off are not fully utilised.

## Main question of the assessment:

Are the services to support the informal care of the elderly adequate and appropriate?

## Sub-questions:

1. Is the provision of services for informal carers in line with the objectives?
2. Are the services for those in informal care appropriate to their needs?
3. Have the informal care support services been developed during the strategy period?
4. Has customer experience information collected from clients been utilised in the development of informal care support services?

The assessment focused on the 2021–2025 strategy period, during which the City Strategy emphasised that the importance and value of informal care will increase as the population ages. The City promises to ensure the wellbeing of and support for informal carers. The strategy called for services to be made more client-oriented and as seamless as possible for different types of Helsinki residents. The objective of supporting informal carers' wellbeing is also included in the City Strategy 2025–2029. The strategy aims to ensure that informal carers have opportunities to take time off by diversifying the range of services on offer. According to the City's 2025 budget, the customer experiences of clients and their loved ones will increasingly steer the development of the services in the future.

The assessment materials included interviews, enquiries, statistics, client satisfaction survey results and documents. Additionally, the assessment utilised information obtained during an assessment visit to the Social Services, Health Care and Rescue Services Division by the second sub-committee of the Audit

Committee. The materials were mainly collected during autumn 2025.

The assessment focused on support for informal care of people over 65 and people under 65 with a memory disorder diagnosis. The assessment focused on informal care support services for informal carers who have an informal care agreement with the City.

## A wide range of services are offered to informal carers, but some are not used

The assessment findings show that the provision of services for informal carers was in line with the objectives, but that informal carers were not using some of the services. The reasons for non-use have been explored by means such as an informal carer survey in 2024.

Informal carers can use their statutory leave in different ways. Short-term accommodation is the most common way of organising an informal carer's leave (Table 8). The second most typical service is substitute informal care. A substitute informal carer is a person chosen by an informal carer who is entitled to statutory leave to act as a substitute during the days of leave. Introduced in 2024, family care is a new form of care that has not been used much yet.

The use of statutory holidays increased over the period of 2023–2025, in line with the objective of the Social Services, Health Care and Rescue Services Division (Table 8). However, informal carers take only around half of their statutory leave days. According to the assessment findings, a proportion of leave days are not taken because some informal carers feel that it is difficult to find suitable, high-quality temporary care for the cared-for person during their leave. Additionally, statutory leave days are not taken because informal carers perceive the City's processes as complicated and lack information about services or how to apply for them. At the same time, however, a large proportion of informal carers feel that they have received enough information about informal care support.

## Clients are satisfied with the City's training courses for new informal carers

Training courses for new informal carers are organised several times a year in all areas of Helsinki. These courses provide informal carers with information

**Table 8. Use of statutory leave by service in 2023–2025, days.\***

Statutory leave days	2023	2024	2025
Service provided at home and home service voucher	899	1,059	1,107
Service voucher, short-term care	472	577	567
Short-term accommodation	9,974	9,758	10,049
Day activities	243	226	124
Substitute informal care	4,431	4,789	5,437
Family care (service introduced in 2024)	-	10	35
Total leave days	16,019	16,419	17,319

\* Source: Social Services, Health Care and Rescue Services Division.

about being an informal carer for an elderly person and opportunities to meet people in the same situation. The training courses also provide information on matters such as occupational therapy, physiotherapy, nutrition, safe medication and memory function support.

According to a feedback survey, new informal carers have been satisfied with the training courses organised. Informal carers would like for the training course to provide more information about changes in an informal carer's financial situation if they have to leave work altogether. Medicines and hospital fees are perceived as expensive. There is also a need for more information on how the cared-for person can make a smooth transition to long-term care when the informal care ends. The feedback received suggests that informal carers of clients with memory disorders should have dedicated training courses.

### **Service centres provide activities and peer support**

Regional service centres provide activities and peer support for informal carers and cared-for persons. The service centres are open meeting places where people can take part in group activities, instructed courses, events, workshops and leisure activities. The service centres have organised shared peer support groups for informal care families, self-care coaching for couples, peer support groups for informal care families, exercise groups for informal care families, Swedish-language self-care coaching, male informal carer groups and fitness groups for cared-for persons. In 2024, more than 2,000 people participated in

groups for informal care families at service centres. Needs for improvement have been identified in the operation of the service centres. According to organisations, information provision on the activities of the service centres and dialogue with the City are scarce. The service centres have already organised cooperation meetings with organisations to improve the flow of information.

Digital health and wellbeing checks are available for informal carers, but informal carers are not very familiar with them. Exact information on the usage rates of informal carers' health checks is not available, but the information received for the assessment suggests that not many have completed a digital health check for informal carers. It was concluded in the assessment that the utilisation of health and wellbeing checks is not yet sufficient.

### **Short-term care places are available, but some informal carers have doubts about their quality**

In 2025, the number of the City of Helsinki's informal care clients was roughly 1,700. The number of persons in informal care has decreased while the number of elderly residents has increased. Between 2022 and 2025, the number of clients decreased by 6%. Between 2022 and 2025, the age group with the highest number of persons in informal care was ages 75–84.

There are quite a lot of short-term care places available for people in informal care, provided as the City's own production, as a purchased service or through

a service voucher. Short-term care enables informal carers to take their statutory leave. The service provider is responsible for ensuring that the client receives high-quality health and medical care. It is also the responsibility of the service provider to ensure that the individual needs of the client are taken into account and that the right of self-determination, good treatment and safety are guaranteed. During care, special attention is paid to maintaining the client's functional capacity, safe medication and rehabilitation.

It was found in the assessment that not all informal carers take advantage of their leave days because some do not trust the quality of short-term care. However, the majority of informal carers are satisfied with the short-term care provided. According to the 2024 informal carer survey, some informal carers felt that the client's wellbeing deteriorates in short-term care. At the time of this assessment, there was no research data on the quality of short-term care places, as no targeted customer feedback survey had been conducted with short-term care clients. However, such a survey is due to take place in 2026. However, according to the assessment of Hospital, Rehabilitation and Care Services, short-term care clients have participated in joint client satisfaction surveys conducted by senior centres.

### **Family care has expanded the range of services**

The City Strategy aimed to provide a wider range of services for informal care families. This objective has been met with the addition of family care for the elderly in 2024. Family care is a form of care where the care of a person in informal care is organised in the home of the cared-for person or family carer. Family care is an alternative to service housing, informal care or home care, which can be provided as long-term or short-term care. The need for family care is assessed on an individual basis. Family care is suitable for people who experience loneliness or insecurity, or who have an incipient memory disorder. Since family care became available in 2024, it is not yet very familiar to informal care families. Informal carers used family care as a facilitator of their statutory leave for a total of 10 days in 2024 and 35 days in 2025 (Table 8).

### **The use of daytime activities has decreased**

The statutory leave for informal carers can also be organised as a daytime activity. Daytime activities for the elderly support the independent living of informal care clients who have a memory disorder, who have multiple illnesses and who live alone. The activities are suitable for people who do not wish to stay overnight in a care place. Elderly residents can participate in daytime activities for a justified reason, such as a memory disorder or a need for discharge support. Day activity

units are located in service homes or senior centres throughout the city. The use of day activities as statutory leave decreased between 2023 and 2025 (Table 8).

### **Informal care home assistant service to support the informal carer**

The informal care home assistant service is intended for situations in which the informal carer's situation is demanding, the informal carer's own social network is limited, or the informal carer's loved ones live far away. The service aims to give informal carers a moment to rest and take time to run errands and refresh themselves. The client's designated worker assesses the need for a home assistant and decides on the matter. The home assistant service usually takes place over a few hours. Clients can have up to eight hours of home assistance per month.

The home assistant service is primarily intended to support informal carers who have an informal care agreement with the City. Secondly, the service can also be provided to informal care families who have not signed an informal care agreement with the City. The home assistant service is generally available on weekdays from 9.00 to 16.00.

In 2025, the informal care home assistants made around 2,100 visits. In 2025, out of around 1,700 informal care families, roughly 260 families had a signed decision in force for other services to support informal care. Of these, 220 had used the home assistant service. The development of the usage rate of the service in 2025 could not be compared to 2024 because the method of compiling statistics changed.

### **The development of informal care support services has been diverse over the strategy period**

Informal care support was developed in an informal care support development project in 2022–2023. Among other things, the project involved developing the process of informal care support to be more client-oriented and shortening application processing times. Additionally, the project improved access to a home care doctor and home care follow-up for informal care families. In Helsinki, the care intensity groups of informal care support are divided into three categories according to how demanding the informal care is. The first care intensity group is for those who need the highest level of care and the third is for those with the lowest level of care needs. The target set in the project to develop informal care support was for 80% of agreement clients in the first and second care intensity groups to have access to the services of a home care doctor. This target was not met, as 28% of clients in the first and 20% in the second group had a client relationship with a home care doctor (Table 9).

**Table 9. Clients of informal care support and home care, and clients with a client relationship with a home care doctor in 2025. Numbers and percentages.\***

Indicator	First care intensity group	Second care intensity group	Third care intensity group	Care intensity group information missing	Total
Informal care support clients, number	76	677	925	12	1,690
home care clients among the aforementioned, number	55	375	370	7	807
proportion of informal care support clients, %	72%	55%	40%	58%	48%
Informal care support clients with a home care doctor client relationship, number	21	137	99	2	259
proportion of informal care support clients, %	28%	20%	11%	17%	15%

\* Source: Social Services, Health Care and Rescue Services Division.

### Client experience data has been utilised, but feedback has not been collected on all services

Client feedback has been collected on the informal care support services as part of the joint client surveys on services for the elderly. Client feedback has also been collected on matters such as the informal care training courses. However, no client satisfaction survey has been carried out regarding short-term care.

According to the assessment findings, the experiences of clients have steered the development of informal care support services, resulting in informal care services providing more information about services to support informal care and other statutory services during the 2021–2025 strategy period. For example, the assessment department of Hospital, Rehabilitation and Care Services has created a newsletter for new informal carers and a guide on supporting the wellbeing of an informal carer, and allocated resources to contacts with informal care social instructors. Based on client feedback, training for informal carers has been developed and the assessment process has been improved so that customers receive a decision more quickly. Client feedback has also been utilised in the creation of a short-term care operating model to increase the use of statutory leave days.

### Conclusions

For the most part, the support services for the informal care of the elderly are adequate and appropriate.

The provision of informal care support services for both informal carers and cared-for persons is generally in line with the objectives, but not all services available are fully utilised. Informal carers do not use all of their statutory leave days. Statutory leave days are left unused due to reasons such as some informal carers finding it difficult to find high-quality temporary care. Additionally, informal care families report that the City’s application processes are complicated and that it is difficult to find information about services.

Health and wellbeing checks are available for informal carers, but they do not make much use of this service. Few informal carers have carried out a digital health check.

The informal care support services have been developed in line with the objectives of the 2021–2025 strategy period. As a result of this development, the informal care support process is more client-oriented and application processing times have been reduced.

Client experience data has been partly utilised in the development of informal care support, but client feedback on short-term care in informal care has not yet been collected.


## Recommendations of the Audit Committee


The assessment department of Hospital, Rehabilitation and Care Services of the Social Services, Health Care and Rescue Services Division must

- ▶ increase communication about the informal care support services available and how to apply for them, and refer cared-for persons and informal carers to the services.
- ▶ actively refer informal carers to health checks.
- ▶ collect feedback on short-term care from informal carers and, where possible, from cared-for persons, and take measures based on the feedback.



# Substance abuse and mental health services in institutional child welfare services

 Are mental health and substance abuse services for children and young people in care in institutional child welfare services realised in accordance with the City's objectives?

 Mental health and substance abuse services for those placed in child welfare institutions are only partially realised in line with the City's objectives. The services are not adequate in all respects.

## Main question of the assessment:

Are mental health and substance abuse services for children and young people in care in institutional child welfare services realised in accordance with the City's objectives?

## Sub-questions:

1. Has the availability of mental health and substance abuse services for children and young people placed in child welfare institutions been improved?
2. Has the mental health and substance abuse service chain for children and young people been developed in line with the objectives?

The City Strategy 2021–2025 stated that families were to be supported in a multidisciplinary manner. The aim was to prevent the accumulation of problems and the need for child welfare services. The aim was to halt and reverse the growth in the number of child welfare service clients. Substance abuse services were to be strengthened to ensure that there are enough easily and quickly accessible services for people suffering from drug addiction. Young people in particular need to be provided with help immediately.

The assessment materials consisted of interviews and enquiries with specialists of the Social Services, Health Care and Rescue Services Division, as well as

statistical and documentary data. Additionally, the assessment utilised information obtained during an assessment visit to the Social Services, Health Care and Rescue Services Division by the second sub-committee of the Audit Committee. The data was mainly collected in autumn 2025.

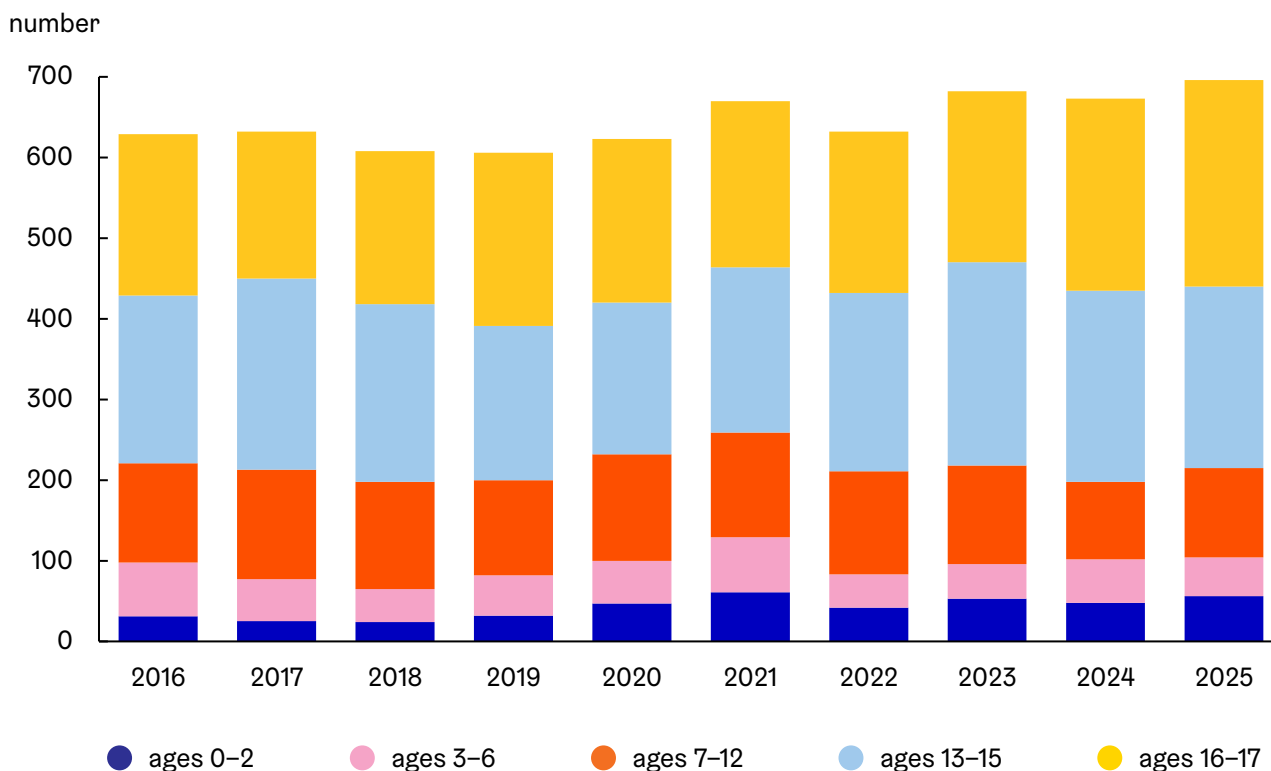
## Institutional child welfare services are provided in reception operations and at children's homes

The City of Helsinki is responsible for organising basic social and health services and certain specialised health care services. The Hospital District of Helsinki and Uusimaa (HUS) is responsible for specialised health care in Uusimaa. The City's Child Welfare and Family Social Work service organises child welfare services, including child welfare social work, community care support measures and substitute care in family or institutional care. Institutional child welfare services include children's home operations and part of child welfare reception operations. The city has a total of seven children's homes and four child welfare reception operation institutions. The City also purchases services from private child welfare institutions.

The purpose of child welfare reception operations is to secure the situation of a child or young person in a crisis or in need of substitute care, to provide them with basic care, to support the child and their family and to assess the overall situation. The children's home operators are responsible for organising institutional care for children placed in substitute care. The care provided at children's homes is divided into a basic level, a special service level and a demanding service level. The care provided in a children's home can be short-term or long-term. The aim is to provide a rehabilitating, safe and stimulating growth environment.

In 2025, the total number of children and young people aged 0–17 placed outside their homes in Helsinki was roughly 1,600, with about 900 placed in institutional care. Of the children and young people placed in institutional care, 76%, i.e. nearly 700, were placed in the City's own child welfare institutions. The majority of minors in institutional care are aged 13–17 (Figure 15).

**Figure 15. Clients aged 0–17 placed in child welfare institutional care in institutions of the City of Helsinki, 2016–2025, number.\***



\* Source: Social Services, Health Care and Rescue Services Division.

### Some clients placed in child welfare institutions need psychiatric care

In principle, clients placed in child welfare institutions are covered by the same basic services and receive the same tiered care services as other children and young people (Figure 16). Children and young people in institutional care therefore use those substance abuse and mental health services that are best suited to meet their needs and provide the care that they require. According to the Health Care Act, the wellbeing services county in which the child welfare institution is located is responsible for organising the examination, treatment and rehabilitation of substance abuse and mental health disorders. Additionally, the wellbeing services county is required by law to provide, without delay, the health care services necessary for the child’s health and development if the need for child welfare services is due to inadequate health care services.

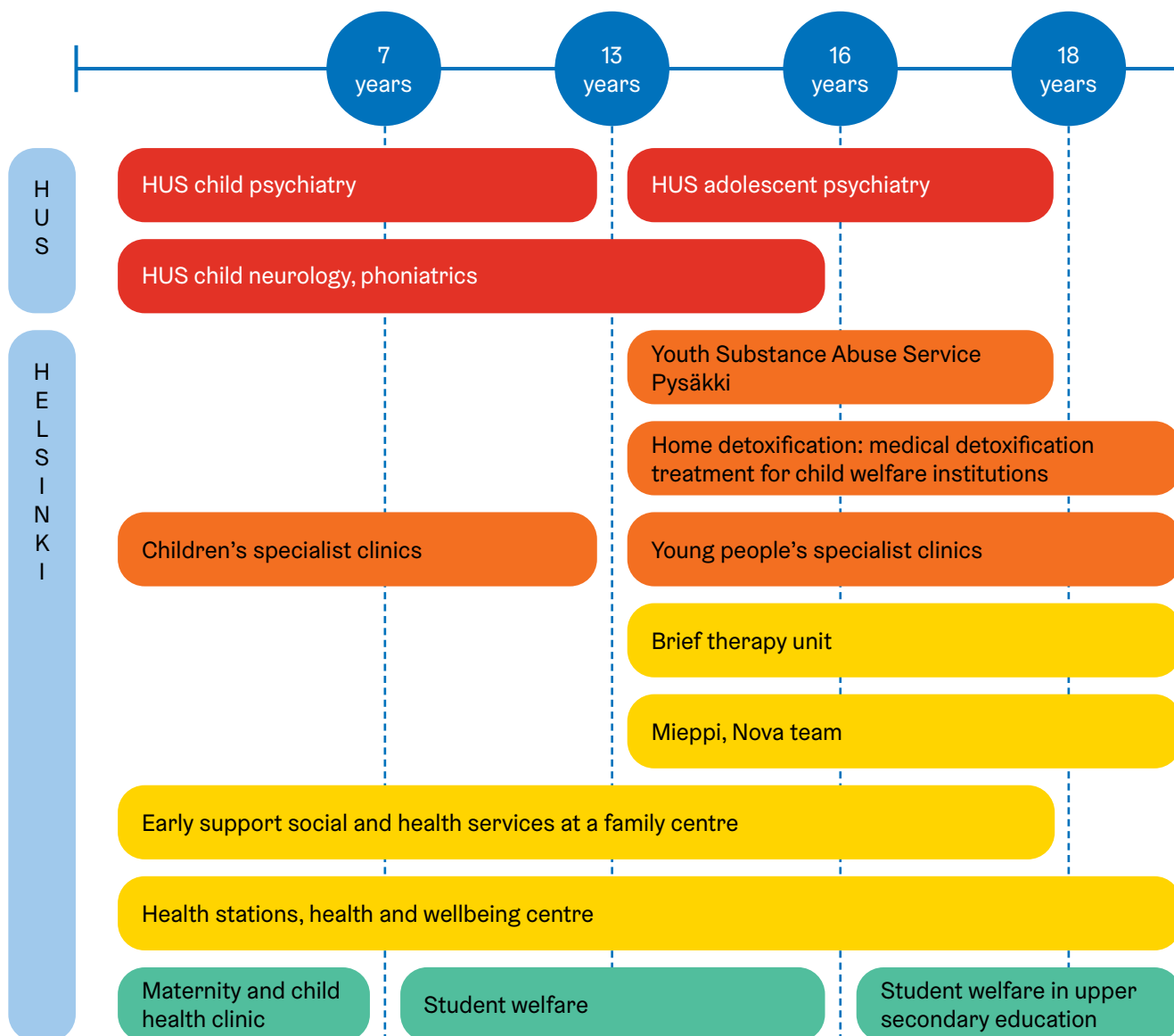
The children’s and young people’s specialist clinics of the City treat children and young people under the age of 23 who have moderate mental health disorders and exhibit psychological symptoms that impair their ability to function and for which they have not received

adequate relief from basic-level services. The specialist clinics support the mental health and substance abuse work of basic services by providing psychiatric consultation and basic health care level assessments, treatment and brief therapy for mental health and substance abuse patients.

The City’s substance abuse services are joint services between basic health care and social welfare service providers. If a child or young person living in a child welfare institution is in need of substance abuse treatment, the substance abuse service providers will arrange outpatient treatment if necessary.

According to the organising agreement, HUS is responsible for emergency and urgent psychiatric services for children and young people in the Uusimaa region. HUS is responsible for diagnosing, treating and rehabilitating severe and complicated moderate mental health disorders in child and adolescent psychiatry. HUS is also responsible for the treatment of addiction-level substance abuse disorders in minors and for the treatment of young people who have a substance abuse problem accompanied by a psychiatric disorder requiring specialised medical care independent of the direct effects of substance abuse.

**Figure 16. Substance abuse and mental health services for children and young people aged 0–18 in Helsinki 2026.\***



\* Source: Adapted from material provided by the Social Services, Health Care and Rescue Services Division. Mieppi is a low-threshold mental health service point, and the Nova team is a Mieppi team for young people and young adults. Phoniatrics refers to the treatment of severe voice, speech and language disorders.

### **Mental health and substance abuse services for clients placed in child welfare institutions have been developed**

It was found in the assessment that access to mental health and substance abuse services for children and young people in care in child welfare institutions has been improved. Substance abuse and mental health services for children and young people in institutional care are provided as needed. The situation of the City's own child welfare institutions is good compared to the national level. A challenge is posed by young people with serious mental illnesses and substance abuse who refuse treatment or receive inadequate

psychiatric care. Such young people would benefit from substance abuse or mental health treatment provided in a child welfare institution.

The City has child welfare units specialising in children with substance abuse and symptoms of mental health problems. Children with mental health problems are primarily treated at Teinilä Children's Home. Children in need of substance abuse treatment are mainly treated in the detoxification units of Naulakallio Children's Home and the substance abuse rehabilitation wards of Outamo Children's Home. Additionally, the City's substance abuse services organise medical detoxification treatment in child welfare institutions

where necessary. The health services needed by children placed in child welfare institutions have also been strengthened through purchased doctor services. The aim is to transfer the medical services of child welfare institutions to the City's own operations.

### **The service chain has been developed, but the service system is not interoperable enough**

The assessment findings show that the mental health and substance abuse service chain for children and young people has been developed partly in line with the City's objectives. The Social Services, Health Care and Rescue Services Division has clarified the responsibilities and division of labour of the operators in the children's and young people's mental health and substance abuse service chain in line with the 2025 budget target. Additionally, the reform of the City's child and adolescent psychiatric services has improved access to care for children and young people with moderate mental health disorders. Children's specialist clinics started operating in 2022 as part of the City's health services. Young people's specialist clinics (former Youth Station) moved from social services to health services in 2024. Access to both children's and young people's specialist clinics has been provided under the care guarantee since 2024, and referrals to HUS specialised medical care units have been reduced. However, the issues of those placed in institutional care are often serious, and the substance abuse and psychiatric services provided by the City are not sufficient for their needs.

Child Welfare and HUS are working together to develop a hybrid unit and to build network cooperation between child welfare and adolescent psychiatry services. The hybrid units will combine the expertise of child welfare and child and adolescent psychiatry specialists. A separate project involves developing an operating model for network cooperation between child welfare and adolescent psychiatry services and a treatment and operating model for a hybrid ward, and piloting a hybrid ward. Additionally, Child Welfare and child and adolescent psychiatry providers have developed a joint operating model for children and young people who are in need of particularly strong support and care and at risk of placement in a child welfare institution.

### **The situations of clients placed in child welfare institutions have become more difficult**

The assessment findings show that children and young people in institutional care do not always have immediate access to treatment as set out in the Health Care Act. By the time an emergency placement decision is made, the problems are already serious. Almost without exception, those in need of substance abuse treatment also have psychological symptoms. Some

children and young people placed in child welfare institutions have had no previous care contacts, even though their placement in care could have been avoided with timely service. According to the information obtained for the assessment, in around 20% of emergency placement cases in Helsinki in early 2024, the child or young person had not received timely and appropriate mental health care. Additionally, according to a national estimate, roughly one third of adolescent psychiatry clients also have a client relationship with Child Welfare. No such data was available regarding Helsinki at the time of this assessment, but the City of Helsinki and HUS were in the process of surveying the matter in spring 2026.

It was found in the assessment that the treatment practices and resources of HUS substance abuse psychiatry services have not provided adequate care for the most severely mentally ill and substance-abusing minors. As a result, some clients placed in child welfare institutions are not in an appropriate place for their care. Additionally, HUS does not in practice carry out its task to treat addictive substance abuse disorders in minors as set out in the organising agreement, but instead requires that the child or young person also has an unrelated mental illness requiring specialised care.

### **Some clients placed in institutional care do not receive the care that they need from HUS**

The problems of children placed in children's homes are more complex and varied than before. Substance abuse, mental health problems and violent behaviour have increased, as has the co-existence of these problems. According to the assessment findings, the increase in violence in particular has an impact on the daily life of children's homes and the safety of the staff and the children.

The current treatment practices and resource shortages in substance abuse psychiatry at HUS have led to the de facto exclusion of the most severely mentally ill and substance-using minors from treatment, according to the information obtained in the assessment. According to the interviewees involved in the assessment, clients of child welfare institutions do not always have access to the adolescent psychiatry services of HUS because the child welfare institution is perceived to already provide care. Child welfare institutions have to respond to the lack of psychiatric treatment and take care of children and young people who are in need of psychiatric treatment. According to the interviewees, there is no comprehensive understanding in HUS adolescent psychiatry of what kind of mental health and substance abuse services are available in child welfare institutions for children exhibiting symptoms, and how these services differ from specialised medical care. Institutional care for children is governed by social welfare legislation, which facilitates different

things than health care legislation. For example, it is not possible to carry out the same kind of treatment assessments, examinations and medication in child welfare services as in psychiatric care.

The Child Welfare representatives interviewed also found the commitment to treatment required by the adolescent psychiatry services of HUS and the high threshold for referrals to be an issue. Many of the young people placed in care do not attend their appointments regularly, and HUS may discontinue their treatment, citing a lack of motivation on the client's part. Transition phases also pose challenges to the continuity of care, as once a child reaches the age of 13, the responsibility for care is transferred from child psychiatry to adolescent psychiatry. The transition to adolescent psychiatry requires a new evaluation, which is often difficult for young people to commit to. According to the interviewees, children and young people in institutional care by Child Welfare have a strong need for continuity, which is often a prerequisite for building a trusting care relationship.

## Conclusions

The assessment findings show that mental health and substance abuse services for children and young people in institutional child welfare services are only partly realised in accordance with the City's objectives. Access to mental health and substance abuse services for clients in institutional care has been promoted, and the mental health and substance abuse service chain for children and young people has been developed further. However, clients placed in child welfare institutions do not always receive adequate mental health and substance abuse services, and some are not in an appropriate place for their care.

The City's services have taken steps to promote access to mental health and substance abuse services for children and young people. Additionally, cooperation within the City and between the City and HUS has been developed. The City has child welfare units specialising in children with substance abuse and symptoms of mental health problems. Substance abuse services organise mobile detoxification treatment in child welfare institutions where necessary. Additionally, medical services have been purchased for child welfare institutions.

The mental health and substance abuse service chain for children and young people has been developed partly in line with the objectives. The Social Services, Health Care and Rescue Services Division has clarified the responsibilities and division of labour of the operators in the children's and young people's mental health and substance abuse service chain. The establishment of children's and young people's specialist

clinics has also improved access to psychiatric care for children and young people and reduced the number of referrals to HUS. Additionally, Child Welfare and HUS are working together to develop a hybrid unit and to build network cooperation between child welfare and adolescent psychiatry services, as well as a shared operating model.

The assessment findings suggest that Child Welfare clients in institutional care do not fully receive the substance abuse and mental health services that they need. Children and young people placed in child welfare institutions have serious and more complex problems than before. Some have had no treatment contacts at all before their placement. Almost without exception, people in need of substance abuse treatment also exhibit psychological symptoms, and the City's substance abuse and psychiatric services are often inadequate for their needs. A child or young person will not be admitted to the substance abuse services of HUS unless they also have a mental illness that requires specialist care. However, clients placed in child welfare institutions may not have access to specialist psychiatric services because child welfare institutions are perceived to already provide care. Child welfare institutions have to respond to the lack of psychiatric treatment, and children and young people who have not received psychiatric treatment are not in an appropriate place in terms of their care. Additionally, access to and the continuity of care are hampered by the high referral threshold for the adolescent psychiatry services of HUS, the requirement of committing to treatment and the challenges posed by the transition from child psychiatry to adolescent psychiatry.

## Recommendations of the Audit Committee

### The Social Services, Health Care and Rescue Services Division must

- ▶ continue to develop preventive and early intervention substance abuse and mental health services to reduce the need for child welfare and specialist care services.
- ▶ continue to develop the mental health and substance abuse service chain for children and young people in institutional care.
- ▶ continue cooperation with HUS to find solutions to ensure access to mental health and substance abuse services for children and young people placed in care in child welfare institutions.

# Oral health care for children and young people



Is oral health care for children and young people provided in line with legislation and the City's policies?



Yes for the most part, but some families, children and young people in need of support have not been reached by preventive services.

## Main question of the assessment:

Is oral health care for children and young people provided in line with legislation and the City's policies?

## Sub-questions:

1. Has multidisciplinary cooperation been carried out in preventive oral health care for children and young people?
2. Have oral health checks for ages under 18 been carried out in accordance with legislation?
3. Have resources been allocated to children and young people at risk of oral diseases?
4. Has non-urgent oral health care for ages under 23 been provided in accordance with legislation?

In addition to the sub-questions, the assessment involved examining access to orthodontic treatment.

The assessment focused on the strategy period 2021–2025, for which smooth access to oral health care in Helsinki was made an objective in the City Strategy. The timing and content of periodic health checks for children and adolescents and the time limits for access to oral health care are defined in legislation. Access to orthodontic treatment is based on nationally uniform principles.

The assessment process utilised statistics on oral health checks, access to non-urgent care and orthodontic treatment. The assessment also involved interviews with oral health care managers and professionals, as well as nurses working at maternity and child health clinics, in school health care services and in student health care services. Documentary materials were also utilised. The data for the assessment was mainly collected between September 2025 and January 2026.

## The cooperation between maternity and child health clinics and oral health care providers in family centres is close

The main partner in oral health care for children and young people is the maternity and child health clinic. It is important that oral health is taken care of from early childhood and maintained throughout adulthood.

The cooperation between the oral health care services and maternity and child health clinics in family centres is close, as the services are located in the same premises and the professionals know each other. The City's family centres employ independently working dental assistants who perform almost all dental examinations for children of maternity and child health clinic age. Additionally to their basic dental assistant training, the independent dental assistants have undergone additional training in dental care for children and young people. This training gives them the capacity to work independently. Children become familiar with the family centres during their maternity and child health clinic visits, whereby they may have a lower threshold to come for oral health checks. However, instead of the family centres, some children go to separate maternity and child health clinics and dental clinics. In these cases, cooperation between the services is not as close as in family centres, as the services operate separately from each other. However, according to the maternity and child health clinic and oral health care professionals interviewed for the assessment, the cooperation has been working well and has increased in recent years.

The nurses of maternity and child health clinics remind families about oral health checks. As oral health care professionals have trained the maternity and child health clinic nurses in the oral health care appointment reservation model, a maternity and child health clinic professional can book an appointment directly with an oral health care professional for a family in need of support. In 2025, questions about oral health were added to the observation form for three-year-olds in early childhood education to identify children and families in need of support. If any observations on oral health problems in the child are recorded on the form, the maternity and child health clinic makes an appointment for the child to have dental treatment.

## Cooperation with school and student health care services has been scarce

City of Helsinki Oral Health Care has held information sessions for the nurses of both maternity and child health clinics and school and student health care services on care work supporting oral health, and oral health care services. These information sessions have been well received, but operators would prefer to have them more often, as there is a high turnover of nurses. Nurses see children and young people more often than oral health care professionals, so they play a key role in identifying problems early on and providing support.

There has been little cooperation between oral health care services and school and student health care services. The cooperation has been school and institution-specific, and has mainly consisted of school visits by health promoters. The school and student health care nurses interviewed for the assessment lacked knowledge about oral health care activities, such as identifying children at risk of oral diseases and the channels through which professionals can contact oral health care services. The interviewees would like for oral health care to be more visible at schools and educational institutions, as young people have many risk factors threatening their oral health, such as the consumption of energy drinks and nicotine products. The aim of oral health care services is to increase cooperation with school and student health care services.

## More health checks have been provided than required by legislation

The oral health care services have provided minors and families expecting their first child with all periodic check-ups prescribed in the legislation in force during the 2021–2025 strategy period. The periodic inspections were provided for in the Government Decree on Maternity and Child Health Clinic Services, School and Student Health Services and Preventive Oral Health Services for Children and Youth until 31 January 2026. According to the so-called Maternity and Child Health Clinic Decree, oral health check-ups for children were to be organised as follows:

- ▶ at least one oral health check and treatment need assessment for families expecting their first child
- ▶ at least six health checks for children aged 1–6, one of which must include an oral health assessment by a nurse
- ▶ periodic oral health checks for children aged 1–2, 3–4 and 5–6
- ▶ oral health checks for school pupils in first, fifth and eighth grade

- ▶ an oral health check for students at least once during their studies to determine whether they need oral health guidance and services
- ▶ individually determined health checks as needed.

Helsinki has provided more periodic check-ups for children and young people than required by law. Instead of one oral health assessment by a nurse at a maternity and child health clinic, two oral health assessments have been carried out in Helsinki, first at six months of age and then at two years. Helsinki has also provided oral health checks for children aged nine years, even though this has not been required by law. There are good reasons for having a check-up at nine years of age, as it is recommended in the national recommendation for the interval between oral examinations and treatment.

The legislation on oral health checks for children and young people changed on 1 February 2026. According to the new Government Decree on maternity and child health clinic services, oral health checks must be carried out at the ages of one, three and five for children under school age and at the ages of seven, nine, 12 and 15 for school-aged children and young people. Apart from that, the regulations on oral health assessments or examinations have not changed.

## Health check attendance rates are the highest in the youngest age groups and the lowest in the oldest age groups

The statistics did not allow for a direct conclusion to be drawn on the proportion of minors entitled to periodic oral health checks or families expecting their first child who had undergone said health checks. There are several reasons for this: in the legislation in force in 2025, health checks were not prescribed at a specific age, periodic check-ups can be supplemented with ones determined on the basis of individual risk, and Helsinki's oral health care services also treat school pupils and students from outside the city. The implementation of health checks based on individual needs could not be assessed in this assessment, as there is no data available on the subject.

However, an indicative assessment of the implementation of oral health checks has been carried out on the basis of data from the Finnish Institute for Health and Welfare's (THL) oral and dental disease treatment quality register. The quality register monitors the proportion of people in each age group who have had an oral health check-up each year. According to the quality register, the proportions of children of maternity and child health clinic and primary school age attending an oral health check-up as invited are quite high, but the proportions of children of lower secondary school age and underage students attending periodic

check-ups are lower. However, rough estimates suggest that the coverage of periodic oral health checks in 2024 was better overall than at any time during the 2017–2023 period.

Only a very small proportion, roughly 3%, of those expecting their first child take part in their oral health check and treatment need assessment prescribed by law. The situation is the same at the national level. There are concerns, both in oral health care in Helsinki and nationally, that the assessment is largely only attended by families with good oral health. This means that the resources used for the assessment are not targeted at the families who need it most.

### **Some of those in need of support have not been reached by preventive services**

Measures have been taken in oral health care services to identify children and young people at particular risk of developing oral diseases and to meet their treatment needs. However, some families, children and young people who lack the knowledge, ability or willingness to take care of their oral health have not been reached early enough by the oral health care services. This is evidenced by an increasing number of referrals for dental treatment procedures under general anaesthesia. Failure to reach families in need of support with preventive oral health care services will result in high costs in the future.

According to the independently working dental assistants interviewed, those in need of support are likely to be from immigrant backgrounds, low socio-economic status and families with mental health problems. Training courses have been held for oral health care professionals to identify and treat patients at risk. Peer support and know-how networks have also been established. Multidisciplinary cooperation, particularly with maternity and child health clinics, has improved the identification of families in need of support.

Children and young people are invited for interim check-ups based on their assessed risk. The individualised treatment path is determined by the child's treatment needs. In addition to child-related know-how, a need for specific competences regarding young people with special challenges has been identified in oral health care. Examples of young people's special challenges include mental health problems, eating disorders and substance abuse. Going forward, children and young people requiring specialised know-how and care will be referred to dedicated teams for children and young people. In the oral health care services, the protocol is to file a child welfare notification if a minor fails to attend two consecutive appointments. In some cases, child welfare notifications have improved dental care attendance. Having young adults aged 18 and above attend dental care after the end of free-of-charge periodic check-ups has been identified as an area in need of improvement.

### **Oral health promotion measures are targeted on a needs-basis**

The role of the oral health promotion team is to educate both professionals and clients on oral health matters. Health and wellbeing indices have been used in the planning of the activities to target health promotion measures to those who need them the most. Examples of the indices used include regional morbidity indices, results of the School Health Promotion studies regarding oral health, and needs-based funding for early childhood education and comprehensive schools.

Health promotion measures have also been targeted at suburban regeneration areas. The health promoters take part in events for children and young people, such as military call-ups, and visit places such as school classrooms, playgrounds and daycare centres. The number of such events has increased between 2022 and 2025, with the eastern and northern areas featuring the most events. Additionally, the health promoters have participated in several events for immigrants. The health promoters have also produced materials on oral health in different languages and educational games for different ages.

### **Almost all people under the age of 23 received non-urgent care within the prescribed deadline**

Since the beginning of 2025, the Health Care Act has set a three-month deadline for access to non-urgent oral health care for people under the age of 23, whereas the deadline for people aged 23 and over is six months. The deadline for non-urgent care does not apply to the periodic health checks for minors or orthodontic treatment. According to statistics, 94% of people under the age of 23 had access to a dentist in the oral health care services of Helsinki, 96% to an oral hygienist and 99% to a dental assistant within three months. Appointments provided with a service voucher are missing from the statistics, so the actual proportion of appointments attended is higher than shown in the statistics. The deadline for non-urgent care for people under the age of 23 is better met in Helsinki than in the wellbeing services counties of Uusimaa.

### **The waiting list for an assessment of the need for orthodontic treatment has been cleared, but there continues to be a waiting list for treatment to start**

At the beginning of the 2021–2025 strategy period, there were waiting lines for orthodontic treatment due to factors such as the COVID-19 pandemic, a change in the client and patient information system, and an organisational reform in orthodontic treatment. A waiting list had formed at two different stages in the orthodontic treatment path: the assessment of the need for orthodontic treatment and the start of orthodontic treatment.

The right time to start orthodontic treatment cannot be determined directly on the basis of factors such as the age of the child. Instead, it is determined on an individual basis, depending on the stage of development of each child's dental occlusion. Dental occlusion, or bite, refers to the relation between the upper and lower teeth and the jaws. In the past, basic health care providers would sometimes refer patients for an orthodontic treatment need assessment at the wrong time for the stage of bite development. Patients who did not need to be referred for an assessment of orthodontic treatment needs were also sometimes referred. These reasons also contributed to the formation of a waiting list for the assessment of the need for orthodontic treatment, causing the start of treatment to also be delayed. The assessment of the need for orthodontic treatment has been developed further to ensure that the timing of referring children to treatment is as correct as possible.

From 2022 onwards, the waiting lists have been systematically cleared. Thanks to these measures, the waiting list for orthodontic treatment need assessments had been cleared by the end of 2024. However, there was still a waiting list for starting orthodontic treatment. In November 2025, roughly 1,400 patients were waiting to start orthodontic treatment, whereas in May 2022, the corresponding number was roughly 1,700. Some of the patients who were waiting to start treatment were waiting because the time was not yet right to treat them.

## Conclusions

Oral health care for children and young people is largely provided in line with legislation and the City's policies.

There has been sufficient multidisciplinary cooperation between oral health care services and maternity and child health clinics, but little cooperation with school and student health care services. Cooperation between oral health care services and maternity and child health clinics has been particularly close in family centres. The nurses of maternity and child health clinics have also been trained in oral health care. Close cooperation with maternity and child health clinics is justified, as the basis for good oral health is laid in early childhood. In practice, the cooperation between oral health care services and school and student health care services has mainly meant visits by health promoters to individual schools. The oral health care services have also organised information sessions for school and student health care services. However, these sessions have been too infrequent, as the assessment findings show that school and student health care nurses lacked important information about oral health, such as contact channels for professionals.

Oral health checks for families expecting their first child and for children aged 0–17 have largely been carried out in accordance with the legislation in force between 2021 and 2025. Helsinki's oral health care services have provided more check-ups for families, children and young people than required by law. However, a significant proportion of families expecting their first child, young people of lower secondary school age and students have not made use of the periodic check-ups provided.

Oral health care services have largely allocated sufficient resources to children and groups of children at risk of oral diseases. Interim check-ups have been performed on children at risk of oral diseases. Health promotion activities are targeted on the basis of need, e.g. by utilising health and wellbeing indices. However, some families and children who would need support to take care of their oral health have not been reached early enough by oral health care services.

In Helsinki, people under the age of 23 have had access to non-urgent oral health care within the deadline set in the Health Care Act, taking into account the deficiencies in the statistics. The waiting list for an assessment of the need for orthodontic treatment has been cleared, but there is still a waiting list for treatment to start.

## Recommendations of the Audit Committee

The oral health care services of the Social Services, Health Care and Rescue Services Division must

- ▶ take measures to increase the participation of families expecting their first child and in need of support in the assessment of oral health and treatment needs.
- ▶ take measures to increase the participation of young people of lower secondary school age and students in oral health checks.
- ▶ continue measures to clear the waiting list for orthodontic treatment and reduce the waiting times.

The oral health care services of the Social Services, Health Care and Rescue Services Division and school and student health care services must

- ▶ increase their cooperation to improve the oral health of children and young people.



# Managing a smart Helsinki with information and by utilising digitalisation



# Digital health care services



Have digital health care services been developed in line with the City's objectives?



The use of digital services has increased, but there is still room for improvement in terms of making the services smoother.

## Main question of the assessment:

Have digital health care services been developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division?

## Sub-questions:

1. Has the Maisa client portal been developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division?
2. Has the Omaolo service been developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division?
3. Have joint service paths between basic health care and specialist care been made smoother by utilising digital services?

The assessment also took into account the objective of ensuring that residents can also access services in other ways than digitally, if necessary.

Maisa is the client portal of the Apotti client and patient information system, i.e. an online service and mobile app that provides access to a wide range of services. Omaolo is a nationwide online service for assessing the need for services and care in social welfare and health care. A service path is a planned set of services or service processes based on the client's service needs.

The assessment was mainly limited to health stations and psychiatric services. However, some of the findings concern the City's social and health services in general, as not all the data on the use and development of digital services can be limited to health stations and psychiatric services, or to health services alone.

The assessment focused mainly on the 2021–2025 strategy period, during which the City Strategy outlined that Helsinki is to strengthen the provision of

digital social and health services and issue a service promise regarding digital social and health services. The aim was to make the use of services more customer-oriented and as smooth as possible for different kinds of Helsinki residents. Digitalisation was intended to support this development. Additionally, the City Strategy called for digitalisation to be one of the means to achieve the objective of smooth access to basic health care and oral health care.

The data for the assessment was collected through interviews and enquiries with City professionals responsible for developing digital health services. The data collection also included an assessment visit to the Social Services, Health Care and Rescue Services Division by the second sub-committee of the Audit Committee. Additionally, a survey was conducted with the staff of psychiatric services in cooperation with the External Evaluation Unit of HUS. The assessment also made use of existing data collected on service users' experiences, statistical and indicator data and documents. The data for the assessment was mainly collected between September 2025 and January 2026.

## Clients can choose their service channel, but the use of multiple channels puts a strain on professionals

Some health care clients prefer to use services in person or by phone. The use of digital services, such as Maisa or Omaolo, is optional. Instead of using digital services, clients can contact health services by phone or by visiting them in person. They can also choose whether they want to receive information about their care by phone and post or through digital channels. The 2026–2029 service strategy of the Social Services, Health Care and Rescue Services Division includes a service promise that clients who are unable to use digital channels will always have an opportunity to use services in other ways.

The survey conducted with psychiatry professionals revealed that professionals are burdened by the volume of messages, the use of multiple channels and problems with routing messages. Services are subject to so-called failure demand, i.e. customers using several different channels, resulting in the same matter being processed by several different professionals. Efforts have been made to reduce failure demand by means such as improving the process of directing the contacts of clients. Urgent contacts are directed to Omaolo and non-urgent ones to Maisa. The Social Services, Health Care and Rescue Services Division has not yet decided which will be the primary service channel into which other digital services are to be

integrated. According to the specialists interviewed for the assessment, failure demand can be reduced by taking care of the client's matter as quickly as possible, recording plans accurately and ensuring that the client knows how their care is progressing. The objective set for health stations was for the number of contacts with professionals not to increase in 2025 compared to the previous year. This objective has been achieved.

### **No service path between basic health care and specialised care has been fully digitised**

One of the most important projects included in the Social Services, Health Care and Rescue Services Division's 2023–2025 digital plan was the streamlining of joint service paths between basic health care and specialised care, both within the division and with partners. The digital plan also stated that the aim is to lower the boundaries between specialised and basic health care by utilising digitalisation in cooperation with HUS.

At the beginning of 2026, there were no joint digital paths for an individual disease or treatment between Helsinki and HUS. There has been little progress in crossing the boundary between specialised and basic health care in digital services. Building joint digital service paths is hampered by legislation on the transfer of information across health care register boundaries. Some boundary-crossing solutions have been piloted, such as electronic self-monitoring in Maisa and the planning of an electronic pregnancy path in collaboration with HUS and Oy Apotti Ab. Self-monitoring can involve blood pressure or blood glucose monitoring forms, for example. Some pregnancy services, such as booking the first appointment and filling out preliminary information forms, have been successfully digitised, but not the entire service path. The aim is to digitise the entire pregnancy service path between 2026 and 2027. At the same time, the planning of the pregnancy path will involve a broader survey of the possibilities of implementing joint digital solutions between basic health care and specialised care.

### **The impact of digital services on access to basic health care could not be assessed**

According to the City Strategy 2021–2025 and the City's 2025 budget, digital services were intended to improve access to basic health care services. Compliance with the deadlines for access to non-urgent care set in the Health Care Act is monitored nationally through a uniform indicator to measure the realisation of the first care event within the deadline set in the Act from the assessment of the need for treatment. The impact of Maisa and Omaolo on access to care could not be assessed on the basis of this indicator, as the services provided through Maisa and Omaolo are not considered to be an assessment of the need for treatment as defined in the Health Care Act. Furthermore, there is no direct causal link between the use of

digital services and access to care, as access to care is affected by other factors as well. Examples of such factors include changes in demand for services, the number of nurses and doctors, staff competence, the number of contact channels, the functionality of digital tools and other development measures within the division. However, the use of Maisa and Omaolo may free up resources for care needs assessments carried out by phone.

### **Use of Maisa has increased, but not all Maisa messages are replied to within the target deadline**

Clients can use either Maisa or another channel, such as the telephone, according to their needs. Maisa is offered to clients as the primary service channel on the website and at clinics. The number of Maisa users, the rate of service usage and the number of messages sent via Maisa have increased, but the proportion of all Helsinki residents who have chosen Maisa has remained the same between 2023 and 2025 (Table 10).

Maisa is available 24/7, in line with the City's service promise regarding digital social and health services. However, messages are only replied to during office hours. The Maisa service promise was not fulfilled in 2025, as not all messages could be replied to within two days as promised. However, the proportion of messages replied to within two days rose to 77% in 2025, compared to 66% in 2023.

### **Feedback has been collected on Maisa, but some of the long-standing problems have not been solved**

Oy Apotti Ab and the Helsinki Social Services, Health Care and Rescue Services Division have collected client feedback on Maisa and developed Maisa on the basis of this feedback. However, some problems or support needs came up repeatedly in client feedback between 2022 and 2025. This suggests that not enough progress has been made in these areas from the point of view of clients. The problems frequently brought up in client feedback include the difficulty of using the service on behalf of a minor and the difficulty of finding information in the Maisa application.

Neither Oy Apotti Ab nor the Helsinki Social Services, Health Care and Rescue Services Division have collected feedback from professionals on the features of the Maisa portal of Apotti. However, professionals are involved in the development of Maisa.

The Audit Committee conducted a survey with psychiatry professionals as part of the assessment. The survey revealed that some respondents felt that they had received insufficient training or familiarisation in the use of Maisa. However, according to information provided by the Social Services, Health Care and Rescue Services Division, the majority of professionals

**Table 10. Key figures on the use of the social welfare and health care client portal Maisa in Helsinki in 2023–2025.\***

Indicator	2023	2024	2025
Proportion of Maisa users among all clients of social and health services seen during the year, %	86%	90%	91%
Number of client visits to Maisa, number	1,716,650	1,949,333	2,003,168
Number of Maisa messages by clients, number	854,103	1,058,157	1,207,828
Proportion of all Helsinki residents who have activated Maisa, per cent	77%	77%	77%

\* Source: Social Services, Health Care and Rescue Services Division.

**Table 11. Urgency codes in Omaolo and their deadlines.\***

Urgency code	Deadline (indicates the time limit for a professional to process the matter and contact the client)
P0	To be processed immediately (the service directs the client to contact the emergency response centre, the matter is not processed by a professional)
P1	Less than 2 h (processed as an emergency service)
P2	Less than 12 h (processed as an emergency service, but not at night)
P3	Less than 24 h
P4	Less than 72 h
P5	Non-urgent, to be processed within one week
P6	Non-urgent, to be processed within a month
P7	Non-urgent, can wait more than a month for processing
P8	Non-urgent, no deadline

\* Source: Social Services, Health Care and Rescue Services Division.

in the division have taken an online course on Maisa. Furthermore, Maisa features are included in other Apotti training courses for professionals.

### **The use of Omaolo has increased, and almost all symptom assessments are responded to within the statutory deadline**

Clients can apply for a care need assessment via Omaolo or by phone. The Omaolo service is a medical device. Medical device refers to a piece of equipment or software used to examine a person's state of health and diagnose, prevent and treat illnesses and injuries. The commissioning of medical devices is governed by EU regulations and Finnish national legislation.

In the Omaolo service, professionals from health stations or the Medical Helpline reply to the client according to the statutory level of urgency, potentially within half an hour in urgent cases. The Medical Helpline is a service provided by the health stations of Helsinki that provides advice in cases of sudden health problems. If the client does not want to use Omaolo, they can call the health station during office hours, the emergency services outside office hours or 112 in the event of an emergency.

The professional sees an urgency code for each case in Omaolo awaiting processing by a professional (Table 11). The urgency codes are based on national legislation, the Ministry of Social Affairs and Health's urgency classification for emergency care and the Duodecim guidelines and recommendations. The urgency code indicates how urgent Omaolo has assessed the client's symptom to be and the time during which a professional must assess the client's situation.

The number of symptom assessments carried out by clients in Omaolo has increased each year from 2023 to 2025. In 2025, around 173,000 symptom assessments were carried out, which is nearly 60,000 more than in 2023. However, around one third of respondents in the 2024 resident survey conducted by the Social Services, Health Care and Rescue Services Division reported that they were not familiar with the Omaolo service.

The deadlines for responding to Omaolo cases are subject to the urgency deadlines set in the Health Care Act. In addition to these, the Omaolo medical device features include stricter urgency criteria than the Health Care Act. In 2025, professionals responded to 99% of Omaolo contacts in line with the statutory urgency requirements. In roughly 900 cases, the client had to wait longer for a response. Compliance with the statutory urgency requirements has improved in Omaolo, and the response times decreased in 2025 compared to 2024.

### **The use of Omaolo has been extended to include oral health care**

The Omaolo service has carried out the objective of the Social Services, Health Care and Rescue Services Division's 2023–2025 sustainable growth project plan, according to which the use of Omaolo was to be extended to other social welfare and health care units in addition to different health stations. In 2023, a dental and oral symptom or injury symptom assessment was introduced, the results of which are processed by oral health care professionals. The aim was also to utilise the entire range of services available in Omaolo, including wellbeing checks, as part of a survey of the overall service needs of people who need plenty of service. The use of Omaolo health checks increased between 2023 and 2025. Wellbeing checks carried out at the initiative of professionals began to be utilised in 2022, but their use did not become widespread between 2023 and 2025.

### **Improvements have been made to Omaolo based on feedback from clients and professionals**

Feedback from clients and professionals has been collected and utilised in the development of Omaolo. The feedback received by the Helsinki Social Services, Health Care and Rescue Services Division and the health stations has been forwarded to DigiFinland Oy and Kustannus Oy Duodecim, which are developing the Omaolo service, and changes have been made to the service based on the feedback. Although new symptom assessments have been requested, adding them to the service is slow. This is partly because the development of the Omaolo service is strictly regulated, as it is a medical device.

To gain access to Omaolo, a City professional must complete the Omaolo training programme and a competence exam. Based on feedback from professionals, the training provides most attendees with good skills to use the service.

### **Conclusions**

Digital health care services have been partly developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division.

The Maisa client portal has been partly developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division. Use of Maisa has increased, but not all Maisa messages are replied to within the target deadline. If clients were informed about the progress of their care, unnecessary or overlapping contacts through different channels could be reduced. Client feedback has also been

collected on the Maisa service and utilised in the development of the service in line with the policy set out in the City Strategy. However, some problems, such as difficulties with using the service on behalf of a minor or finding information, have come up repeatedly in client feedback. This suggests that these problems have not yet been solved to the satisfaction of clients.

The Omaolo online service has been largely developed in line with the policies of the City and the Social Services, Health Care and Rescue Services Division. The numbers of Omaolo symptom assessments and users have increased, almost all symptom assessments have been processed within the statutory deadlines and the service has been developed based on feedback from clients and health care professionals. However, the full range of services provided in Omaolo, such as well-being checks, has not yet been used to the targeted extent.

The Social Services, Health Care and Rescue Services Division's objective of making the joint service paths between basic health care and specialised care has not been achieved for the most part. Some solutions that cross the digital boundary between specialist and basic health care, such as an electronic pregnancy path, have been planned or tested, but no digital paths for an individual illness or treatment have been completed.

Residents are guaranteed access to health care services through multiple channels and non-digital means. However, multi-channel communication involves problems with routing messages, which can burden health care professionals and slow down the processing of clients' matters. Efforts have been made to improve the way that client contacts are directed, but the division has not yet decided on the primary service channel into which other digital services will be integrated.

The impact of digital services on access to care in basic health care could not be assessed because the use of these services does not affect the indicators for access to care, and access to care is affected by many other factors as well.

## Recommendations of the Audit Committee

### The Social Services, Health Care and Rescue Services Division must

- ▶ take measures to ensure that all clients receive a reply to their Maisa messages within the promised deadline.
- ▶ take measures to address the recurring problems with Maisa reported in client feedback, such as the findability of the information and using the service on behalf of a minor, within the framework facilitated by legislation.
- ▶ direct health care clients to use the digital or other service channel that best suits their needs.
- ▶ ensure that health care professionals know which digital channel or other means of communication to use with the client in each case.
- ▶ continue the digitalisation of joint service paths between basic health care and specialised care.



# Assessment of the effectiveness of recommendations issued by the Audit Committee in 2023



Have measures been taken in accordance with the recommendations issued in the 2023 assessment report?



All of the measures recommended in the 2023 assessment report have been taken.

## Main questions of the assessment:

1. Which of the measures recommended in the Audit Committee's 2023 assessment report have been taken by Central Administration and City divisions?
2. What impacts have the recommended measures had?

The assessment report for 2023 covered 13 areas of assessment and included 46 recommendations. The effectiveness of the recommendations was assessed by examining the statements submitted about the assessment report, as well as the report submitted by the City Board to the City Council in December 2024, and by sending enquiries to the management of the divisions or other parties in charge of the matter in autumn 2025. The measures taken and their impacts were assessed on a four-point scale (Figures 17 and 18). Figure 19 provides a summary of the realisation of the recommendations by area of assessment. More detailed descriptions of the implementation of the recommendations are provided in the assessment memos on the effectiveness of the recommendations at [www.arviointikertomus.fi/en](http://www.arviointikertomus.fi/en).

## The recommended measures have been carried out or initiated

All of the recommendations issued in the 2023 assessment report have led to the initiation of measures at least partially (Figure 17). The figure summarises the results of the assessment in terms of measures taken in 2023 and compares them with 2021–2022. The proportion of recommendations in which all measures

have been taken has increased compared to the previous two years.

The City Executive Office has developed the documentation of binding objectives and the monitoring of the Group's objectives. All of the recommendations regarding the environmental objectives of the Port of Helsinki have led to measures, and the new reporting model takes greenhouse gas emissions generated in the port area into account more comprehensively. In line with the recommendation issued on the progress of suburban regeneration, coordination between City divisions has improved, but the process of improving the operating conditions for businesses in the areas is slow. The Social Services, Health Care and Rescue Services Division is currently taking measures in line with the recommendations, such as updating their plans for emptying civil defence shelters. Recommendations regarding the winter maintenance of pedestrian and cycling routes have been implemented through a snow management development programme and a reform of the winter maintenance principles to improve solutions for the sizing of snow storage spaces. Additionally, the supervision and sanctioning of contractors has been harmonised. The City's advocacy from an economic perspective has been developed.

For example, the Education Division has overhauled its funding practices and harmonised the practices for selecting and changing syllabi to support foreign-language pupils at comprehensive schools. The Library Services Unit of the Culture and Leisure Division has developed and increased cooperation with the Education Division to improve the attractiveness of libraries and promote reading. The Cultural Services Unit has reformed the criteria for grants for resident participation and developed the access of new operators to the different grant types. The Social Services, Health Care and Rescue Services Division has improved the division of labour in service needs assessments in social guidance for families with children. Several recommended measures to prevent substance-related deaths have been implemented in substance abuse services.

## 39% of the recommended measures had positive impacts

When the assessment was carried out, the measures taken based on the recommendations issued in the assessment report for 2023 had produced positive impacts in 39% of the recommendations (Figure 19). This proportion has decreased compared to 2021 and 2022. One example of impacts interpreted as positive are the successes reported by respondents in implementing a recommendation in the development of operations. The impact of the measures taken was not yet visible in half of the recommendations.

Emissions from vessels in the port area have decreased, but emissions from sources such as machinery in the port area have not. The 2024 update of the management structures of the suburban regeneration programme clarified the coordination between divisions and increased City-wide dialogue. In the winter maintenance of pedestrian and cycling routes, the capacity for the interim storage of snow has been successfully increased. Satisfaction with snow clearing on pedestrian and cycling routes improved in 2025, although not yet to the desired extent desired with regard to cycling. The City's advocacy weight in national influencing has been improved, and key advocacy objectives have been achieved.

Library services and comprehensive schools have been monitoring the library visits of pupils in grades 1, 3 and 7, but the library visits of lower secondary school

pupils are not yet at the target level. Staff availability has improved in youth services and social guidance for families with children, although this positive development is the result of a worsening employment situation in places. In substance abuse services, access to treatment has become easier as a result of the measures taken. It was concluded in the assessment that the impact of five recommendations could not be assessed on the basis of the data.

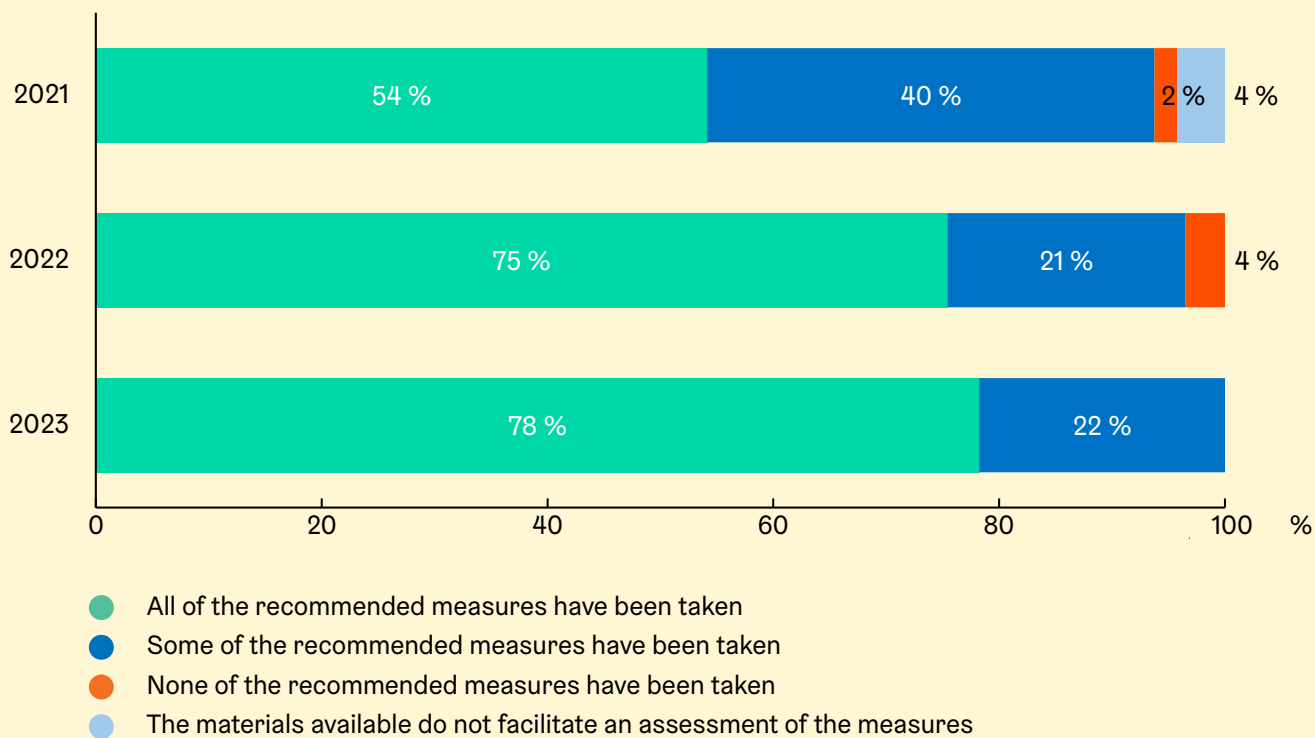
## Conclusions

All of the recommendations in the 2023 assessment report of the Audit Committee were such that they had been acted upon by the City divisions either partially or fully as recommended. Positive impacts were found in 39% of the recommendations.

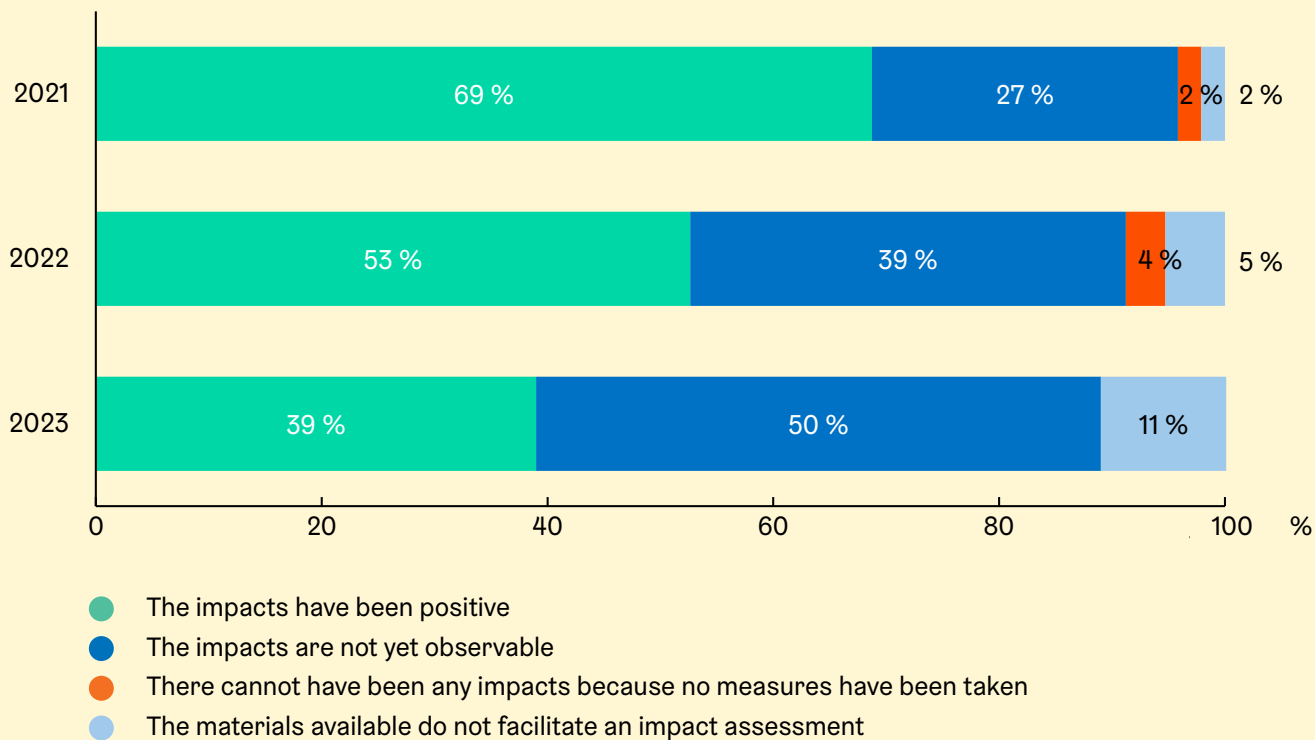
In line with the recommendations of the Audit Committee, the winter maintenance of pedestrian and cycling routes has been harmonised, and the Rescue Services are updating their plans for emptying defence shelters, for example. In addition to this, the attractiveness of libraries has been improved, cultural services have promoted access to new types of grants, social guidance for families with children has improved the division of labour in the assessment of service needs, and substance abuse services have improved access to treatment to prevent substance-related deaths. Staff availability has improved in youth services and social guidance for families with children.



**Figure 17. Measures taken based on recommendations issued by the Audit Committee in 2021–2023, per cent.**



**Figure 18. Impacts of the measures taken based on recommendations issued by the Audit Committee in 2021–2023, per cent.**



The figures have been more readable by rounding the percentages. This is why the total does not always add up to 100.

**Figure 19. Summary of and observations on the implementation and impacts of the recommendations of the 2023 assessment report and highlights of the measures taken.**



In the winter maintenance of pedestrian and cycling routes, the capacity for the interim storage of snow and the supervision of contractors have been increased.



More resources have been allocated to providing support for foreign-language pupils at comprehensive schools and practices have been harmonised.



Staff availability has improved in youth services and social guidance for families with children.



The attractiveness of libraries and reading have been promoted in cooperation with primary and lower secondary schools.



The management of suburban regeneration areas has been clarified.



Key advocacy objectives of the City have been met.



Access to treatment has become easier in substance abuse services.



Emissions from vessels in the port area have decreased.

## APPENDIX 1. Division of areas of responsibility within the Audit Committee in 2025

### First subcommittee

#### Central Administration

- City Board
- City Executive Office

#### Public enterprises of Central Administration

- Board of Directors of the Financial Management Services
- Financial Management Services
- Board of Directors of Palvelukeskus Helsinki
- Palvelukeskus Helsinki
- Board of Directors of Helsinki City Construction Services
- Helsinki City Construction Services
- Board of Directors of Employment Services Enterprise
- City of Helsinki Employment Services Enterprise

#### Urban Environment Division

- Urban Environment Committee
- Land Use and city Structure
- Buildings and Public Areas
- Services and Permits
- Board of Directors of Helsinki City Transport
- Helsinki City Transport

### Key subsidiaries under the responsibility of the first subcommittee

#### Regional and infrastructure

- Metropolitan Area Transport Ltd

#### Housing

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

#### Vitality and marketing

- Forum Virium Helsinki Oy
- Helsinki City Premises Ltd
- Helsinki Events Foundation
- Helsinki Partners Oy
- Korkeasaaren eläintarhan säätiö sr
- Stadium Foundation

#### Commercial organisations

- Finlandia Hall Ltd
- Helen Ltd
- Port of Helsinki Ltd
- Kiinteistö Oy Helsingin sähkötalo
- MetropoliLab Oy

#### Premises

- Kiinteistö Oy Helsingin Toimitilat

#### Support services and others

- Seure Henkilöstöpalvelut Oy
- DigiHelsinki Oy
- Helsinki Metropolitan Area Reuse Centre Ltd

### Second subcommittee

#### Education Division

- Education Committee
- Early childhood and pre-primary education
- Basic Education
- General Upper Secondary, Vocational and Liberal Adult Education
- Services in Swedish

#### Culture and Leisure Division

- Culture and Leisure Committee
- Library Services
- Cultural Services
- Youth Services
- Sports Services

#### Social Services, Health Care and Rescue Services Division

- Social Services, Health Care and Rescue Services Committee
- Family and Social Services
- Health and Substance Abuse Services
- Hospital, Rehabilitation and Care Services
- Rescue Department

### Subsidiaries under the responsibility of the second subcommittee

#### Culture

- HAM Helsinki Art Museum Foundation
- Helsinki Music Centre Foundation
- Helsinki Theatre Foundation
- UMO Foundation

#### Sports

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

#### Social Services, Health Care and Rescue Services Division

- Helsingin Seniorisäätiö sr
- Niemikotisäätiö sr
- Oulunkylän kuntoutuskeskus sr

## APPENDIX 2. Audit Division staff who assisted the Audit Committee’s subcommittees

### First subcommittee

Cantell, Timo  
Assessment Manager

Jäske, Petri, Secretary of the Committee  
Principal Performance Auditor

Hynninen, Harri  
City Auditor

Kaartinen, Aija  
Principal Performance Auditor

Kaito, Kirsi-Marie  
City Auditor

Kähkönen, Liisa  
Principal Performance Auditor

Mikkonen, Juuli  
City Auditor

Mönkkönen, Tommi  
Auditor

Parkkonen, Hanna  
City Auditor

Puttonen, Kalle  
City Auditor

Seppälä, Jaakko  
City Auditor

Valtaluoto, Timo  
City Auditor

Vismanen, Elina  
City Auditor

### Second subcommittee

Cantell, Timo  
Assessment Manager

Kähkönen, Liisa, Secretary of the Committee  
Principal Performance Auditor

Jäske, Petri  
Principal Performance Auditor

Kaartinen, Aija  
Principal Performance Auditor

Mikkonen, Juuli  
City Auditor

Palomäki, Tarja  
City Auditor

Parkkonen, Hanna  
City Auditor

Puttonen, Kalle  
City Auditor

Seppälä, Jaakko  
City Auditor

Valtaluoto, Timo  
City Auditor

Vismanen, Elina  
City Auditor

## APPENDIX 3. List of the assessment memos prepared for the Audit Committee

### First subcommittee

- Housing cost control at Helsingin kaupungin asunnot Oy
- Realisation of DigiHelsinki Oy’s service quality and staff objectives
- Lifecycle management in procurements and construction
- Protecting the Baltic Sea
- The City’s disruption and crisis communication
- Budgetary targets for segregation prevention
- Effectiveness of the recommendations 2023, first subcommittee

### Second subcommittee

- After-school activities and the Finnish Model for Leisure Activities
- Achievement of the strategic objectives of Cultural Services
- Oral health care for children and young people
- Supporting informal carers in services for the elderly
- Impacts of the extension of compulsory education
- Substance abuse and mental health services in institutional child welfare services
- Effectiveness of the recommendations 2023, second subcommittee
- Digital health care services



The memos (in Finnish) are available on the following website: [www.arviointikertomus.fi/en](http://www.arviointikertomus.fi/en).

# Abbreviations and glossary

## **Annantalo**

an art centre for children and young people in the Helsinki city centre

## **Apotti**

a client and patient information system for social services and health care

## **ARA rental apartment**

a reasonably priced rental apartment subsidised by the state, intended primarily for people with low income and an urgent need for housing

## **Baltic Sea Challenge**

a programme launched by the Cities of Helsinki and Turku, in which a network of different organisations works together to protect the Baltic Sea

## **Caisa**

a cultural centre in Kallio

## **Care guarantee**

the maximum period of time defined by law within which a patient must receive care in public health care

## **Dance House Helsinki**

a performance and event venue dedicated to dance in Ruoholahti

## **DigiHelsinki**

a subsidiary owned by the City of Helsinki that produces and maintains digital services essential to the City's operations

## **Duodecim**

a Finnish medical association that produces and publishes medical information

## **Family centre**

a service entity bringing together services for families with children. Helsinki has four physical family centres and three network-like family centres.

## **GDP**

gross domestic product, a measure of the value of goods and services produced in a given period and in a given region

## **Green Deal agreements**

voluntary and fixed-term agreements to find solutions to climate challenges and biodiversity loss, overconsumption of natural resources and promotion of circular economy

## **Health promoter**

a professional who promotes the health and wellbeing of an individual, group or community by providing advice and support

## **Helpdesk**

a centralised support service that receives, processes and resolves IT problems and service requests from users

## **Heka**

City of Helsinki housing company Helsingin kaupungin asunnot Oy

## **Helsinki Biennial**

a biennial international art event in Helsinki

## **Helsinki Model**

a model for cultural work in which cultural operators are encouraged to work in different city districts in cooperation with local residents and communities

## **HUS**

the HUS Group, responsible for specialised health care in Uusimaa. Owned by the City of Helsinki and the Uusimaa wellbeing services counties.

## **ICT**

Information and Communications Technology

## **Institutional grant**

a discretionary grant for sport or culture, intended for the City of Helsinki's subsidiaries

## **Lifecycle assessment**

a method of calculating the environmental and other costs of products throughout their lifecycle

## **Maisa**

the e-service channel for social services and health care

## **Mieppi, Nova team**

a team for young people and young adults at the City of Helsinki's low-threshold mental health service point (Mieppi)

## **Municipal funding of the labour market subsidy**

the municipality's funding responsibility for the benefits of long-term unemployed persons

**Municipal Helsinki**

an entity that is comparable to other Finnish municipalities and includes the Education Division, the Culture and Leisure Division, the Urban Environment Division, Central Administration and the City's enterprises

**Needs-based funding**

allocation of funds according to need. The aim is to reduce the negative effects of regional segregation.

**NPS**

Net Promoter Score. The NPS indicates how likely a customer is to recommend a business, product or service

**Omaolo**

a nationwide online service for assessing the need for services and care in social welfare and health care

**Oy Apotti Ab**

a limited liability company owned by the HUS Group, the City of Helsinki and the Vantaa and Kerava wellbeing services county, which produces and maintains the Apotti client and patient information system

**Phoniatrics**

the treatment of severe voice, speech and language disorders

**Retention capacity of an area**

the ability of an area to attract and retain residents, businesses or talent

**Stara**

Helsinki City Construction Services

**Segregation**

population groups separating from one another on the basis of aspects such as residential areas, schools or social and economic conditions

**Service path**

a planned set of services or service processes based on the client's service needs

**Service voucher**

a payment commitment, subject to certain conditions, with which a client can buy services from private service providers approved by the City

**Socio-economic status**

the economic and social status of a person or family in terms of aspects such as education, profession and income level

**Suburban regeneration**

development work to strengthen the vitality and attractiveness of certain areas (Malmi, Malminkartano, Kannelmäki, Mellunkylä and Meri-Rastila), improve services and enable high-quality supplemental construction

**Stormwater**

rainwater and meltwater that flows along the ground, the roofs of buildings and other surfaces

**TE services**

employment and economic development services

**The Finnish Model of Leisure Activities**

a national model aimed at enabling every child and young person to engage in free-of-charge leisure activities in connection with the school day

**TUVA education**

preparatory education for an upper secondary qualification, intended for people of compulsory education age and others without an upper secondary education qualification

**Water responsibility**

environmentally sustainable, socially and culturally fair and economically viable use of water

# Assessment report for 2025 by the City of Helsinki Audit Committee

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