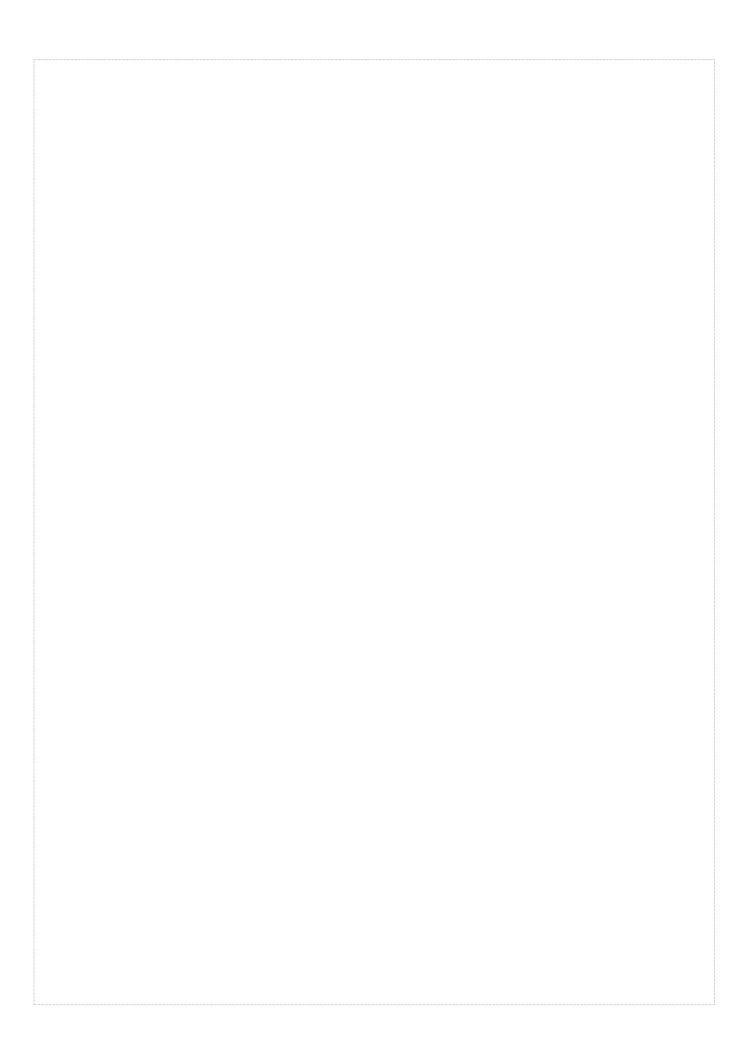




Yad Vashem

Aspects in the Activities of Yad Vashem — The World Holocaust Remembrance Center



Abstract



### Aspects in the Activities of Yad Vashem – The World Holocaust Remembrance Center

#### **Background**

Yad Vashem - The Holocaust and Heroism Memorial Authority (Yad Vashem) is a public corporation operating by power of the Martyrs' and Heroes Remembrance-Yad Vashem Law 1953. According to this law, the role of Yad Vashem, among others, is to gather into the homeland material regarding all those members of the Jewish people who laid down their lives, who fought and rebelled against the Nazi enemy and his collaborators and to prepetuate their memory and that of the communities, the organizations and the institutions which were destroyed because they were Jewish and to commemorate the memory of the righteous among the nations. The Yad Vashem campus is spread over 180 dunams on the Memorial Mount in Jerusalem, and includes museums holding items and documents related to the holocaust, research and education centers, memorial monuments and sites, such as the Hall of Remembrance, the Valley of the Communities and the Children's memorial. In order to contend with the challenges of commemorating the holocaust today, 75 years after the ending of World War II, Yad Vashem has created a multi-dimensional memorial and learning environment comprised of four major components: documentation, research, education and commemoration. Yad Vashem serves as the public trustee for achieving the objectives determined in the Yad Vashem Law. Yad Vashem is a part of the civil service, and is subject to liabilities imposed by Civil Law.



#### **Key figures**

#### **NIS 200** million

The ongoing annual budget (not including the development budget) of Yad Vashem for 2017-2019.

#### NIS 25.6 NIS 81 million

The Yad Vashem deficit from ongoing activities for 2020 (Covid-19 year).

# million

The accumulated annual deficit from ongoing activities for 2020 to 2024 according to the Yad Vashem forecast as presented to the yad Vashem financial committee in March 2020.

#### **NIS 101** million

The total donations raised by Yad Vashem in 2019. This amount is 52% of the total Yad vashem revenues in that year.

### 1%

Of donors donated approximately 79% of the Yad Vashem donations in 2016-2019.

#### 1.1 million

People visited Yad Vashem in 2019. Due to Covid-19 restrictions, in 2020 Yad Vashem was visited by 195,000 visitors.

#### **Approximately** 10,500 items

Require urgent preservation. Approximately 1,200 art works on paper, and 6,500 paper objects and 3,000 textile items are high in priority for preservation.

## In more than **80%**

Of the measurements taken by the State Comptroller's Office in the archives that contain paper items, deviations were found in the humidity levels.

#### **Audit actions**



Rrom July 2019 to November 2020 the State Comptroller's Office examined several issues pertaining to core activities of Yad Vashem: the museum operations including items registration, storage and preservation of collection items and their presentation on the Yad Vashem Internet website; holocaust research activity; donations collection activities; aspects concerning the activity of administrative institutions, and the current budgetary balance of Yad vashem.

#### **Key findings**





- **Preventive preservation** the Museum Regulations 1984, and the Archives Regulations (Conditions for Approving Public Archives and the Regulations for their Management) 1957, determine that the museum must take "preventive preservation" actions. Preventive preservation includes a variety of actions that do not involve handling the items themselves, and which are designed to limit the factors damaging the items by controlling environmental conditions, particularly temperature, humidity and light. Following are the audit findings regarding this matter:
- **Lighting and radiation –** Yad Vashem uses fluorescent lighting which produces ultra-violet radiation. Not in accordance with the preservation conditions determined for museum spaces whereby it is preferable to block the radiation completely, in ten storage spaces the fluorescent lights were not covered. In Addition, in three exhibition halls the lighting level measured was higher than that determined by the Museums Department directives.
- **The humidity –** over 80% of the measurements performed in years 2016–2019 in the archives that contain paper items showed deviation from the desired humidity levels, by up to 59%. Moreover, 6.6% of the measurements performed in this period in the pictures warehouse showed deviations from the permitted humidity, reaching almost 140%.
- **The temperature** from 2016 to 2019 deviations were found in the temperature of the pictures warehouse in 4.9% of the measurements, deviation that reached 396%. It was further found that for this period in 66% to 73% of the temperature measurements in the archives that contain paper there was a deviation from permitted temperatures that reached 20% to 30% in the various warehouses.

The audit also found that in the storage spaces there is no warning system for flooding.

It should be noted that Yad Vashem has begun to establish the "collections hall" in which the items will be stored in conditions that will enable preventive preservation.

Fundraising - from 2016-2019 around 1% of yad vashem donors contributed 79% of the donations amount (111 million dollars of the total 140 million dollars). In those years 26% to 39% of the donations received by Yad Vashem were from only a few donors that is, approximately one-sixth of the Yad Vashem budget is dependent on few donors. Receiving large donations from a small number of donors enhances the dependence of Yad vashem on fundraising. The dependency on fundraising increases the risk to the ability of Yad vashem to continue its activity in times of crisis, such as the Covid-19 Abstract | Aspects in the Activities of Yad Vashem — The World Holocaust Remembrance Center



pandemic, and may bring about a decrease in the amount of funds raised, particularly for ongoing activity. Most of the funds raised by Yad Vashem through direct approaches to donors, and in 2019, during the audit period, Yad Vashem began conducting a strategic work to examine the possibility of fundraising via the Internet, social media, crowd funding, etc. This strategic work has not yet been completed.

- Fundraising from potential bequests and engagements with fundraisers Yad Vashem has no written procedure that includes reference to issues of the unjust influence on potential bequests according to distinctions determined by law. Moreover, Yad Vashem did not hold a tender before engaging with two suppliers for fundraising, and no protocols of the Tenders Committee or any other documents stating that the contract with the two service providers and their extensions are exempt from tenders, were found. It should be stated that the contract amount with the two fundraisers totals NIS 1.9 million annually.
- The current budgetary balance of Yad Vashem according to the Yad Vashem financial statements for 2020, the annual deficit from current activities was NIS 25.6 million and the amount of donations for current activity decreased from NIS 101 million in 2019 to approximately NIS 80 million in 2020. 2020 was an irregular year due to the Covid-19 pandemic, however the five year forecast prepared by Yad Vashem in 2019 and presented to the Finance Committee in March 2020, already expected current annual deficit in 2020 of approximately NIS 10 million. According to the five-year forecast, the accumulated annual deficit from current activities for 2020—2024 would be approximately NIS 81 million. At the audit completion date, the Yad Vashem management has not yet completed a program for reducing the current annual deficit forecasted in the plan for 2020—2024. However, it should be stated that according to the financial statements for 2020, Yad Vashem has a net assets balance on which there is no limitation designated by the management for a total of NIS 97 million.
- The Administrative Institutions over recent years developments and changes have taken place regarding the adoption of corporate governing rules, an issue that was expressed in the criteria determined by the Council for Public Corporations. The Yad Vashem articles of association determined the establishment of three administrative institutions, but did not clearly define which entity was designed to outline policy and supervise the management's activity, and the roles of CEO and subordinates managers were not defined, as proposed by the Council for Public Corporations. The audit also found that in November 2020, 93 members served in the public council; the appointment validity for 83 of them had expired, as they were not extended by the appointing Ministers and bodies. In addition, it was found that in November 2020 the number of women among the council members was less than a third.



Establishing the collections hall – at the time of the audit Yad Vashem was in the process of establishing a collections hall - a building designed in the 1990's and is designated for storing collection items under optimal preservation conditions. In August 2020 the building permit was received; occupancy is scheduled for December 2022.

Ensuring accessibility of holocaust remembrance through digital means - the State Comptroller's Office commends the Yad Vashem activity to promote the accessibility of the Yad Vashem website.

#### **Key recommendations**



It is recommended that yad Vashem examine the items requiring preservation and document the necessary information in the Sapir system, in order to prepare a work plan for preserving the items. It is also recommended to prepare a preservation plan for items whose condition requires immediate handling.



It is recommended that Yad Vashem take the necessary actions to reduce possible damage to items, periodicly including performing frequently testing including testing the level of light, radiation, temperature and humidity in the museum halls and warehouses. It is also recommended that Yad Vashem verify that its procedures provide full solution to the need for monitoring and control to prevent possible damage to exhibits, and that the procedures include reference to the handling of deviations.



It is recommended that Yad Vashem management formulate a fundraising policy based on a multi-year vision, including matters pertaining to the percentage of donations used as a source for the Yad Vashem ongoing activity. It is further recommended that the Yad Vashem management complete its strategic work for examining innovative ways for digital fundraising. In all matters pertaining to contracts with fundraisers, Yad Vashem must act according to the Tenders Committee procedure. The State Comptroller's Office state that the high road to these engagements is the issuing of a public tender. If Yad Vashem believes that the contracts with the two fundraisers are exempt of a tender, it should bring this issue up for a discussion of the Tenders Committee to determine whether to grant such exemption.



It is recommended that Yad Vashem complete the formulation of an updated and balanced plan for 2021-2024. This need is emphasized by the Covid-19 crisis and its effect on the Yad Vashem activity during 2020–2021.



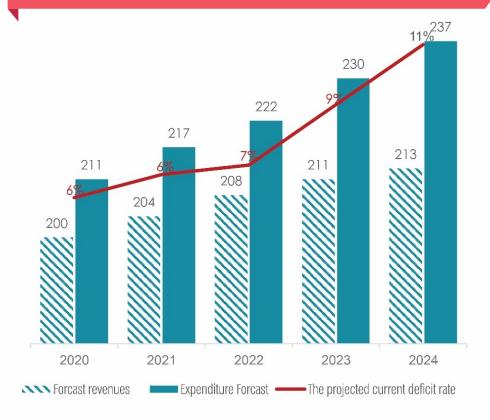
The State Comptroller's Office recommends that Yad Vashem and the Ministry of Education, together with the Ministry of Justice, examine whether changes are required in the articles of association and the legal structure of Yad Vashem; examine settling the necessary checks and balances at Yad Vashem between the supervising and executing

Abstract | Aspects in the Activities of Yad Vashem — The World Holocaust Remembrance Center



bodies; examine adopting the recommendations of the Council for Public Corporations and the principles determined in the bill of the Public Corporations Law 2013; consider amending the regulations so that the role of Yad Vashem CEO, his authority and responsibility are determined, as well as the role, authority and responsibility of the board of directors; and outline a policy for supervising the work of the CEO. In addition, the Minister of Education and all the recommending bodies should complete the appointment of the missing council members on their behalf and decide concerning renewing the appointment of council members whose appointments have expired. In the process of completing staffing and appointments it is recommended to maintain appropriate gender representation and representation of various sectors of Israeli society.

# The revenues and expenses forecast of Yad Vashem for 2020-2024 (in millions of NIS)



According to Yad Vashem data as presented to the Yad Vashem finance committee in March 2020, as processed by the State Comptroller's Office.

#### **Summary**

Yad Vashem holds large collections of objects and documents of unique historical value designed to assist in commemorating the holocaust. The audit findings show the need for improving the management of these collections, to ensure their preservation for the generations to come. As part of this process, Yad Vashem should improve its recording and cataloging of the items; should computerize the preservation activities and operate to complete them before the condition of the items deteriorates; should verify adhering to standards of temperature, humidity and lighting in compatibility with updated museums standards. Yad Vashem should review the annual deficit derives from current activity, and therefore the Yad Vashem management is required to take action to annually balance the budget.

Abstract | Aspects in the Activities of Yad Vashem — The World Holocaust Remembrance Center

