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**The Financial System of a Classified Security Agency**

Report of the State Comptroller of Israel | January 2025

The Financial System of a Classified Security Agency



From December 2022 to July 2023, the State Comptroller's Office examined the preparation and readiness for warfare in the electromagnetic spectrum domain. The audit assessed the following areas: the reference threat and force buildup, conceptual and doctrinal foundations, intelligence, and operational plans. The audit was conducted primarily within the Israel Defense Forces (IDF) including the Teleprocessing Directorate – specifically the Spectrum and Cyber Defense Division; the Ground Forces Command; the Navy; the Operations Directorate; the Southern Command; the Northern Command; the Planning and Multidomain Force Buildup Directorate; the Intelligence Directorate; the Air and Space Force; the Depth Command; the Multidimensional Unit; as well as the Ministry of Defense – through the Directorate of Defense Research & Development; the Ministry of Communications; the National Cyber Directorate[[1]](#footnote-2); the Israel Airports Authority; and Rafael Advanced Defense Systems Ltd.

According to Section 17(a) of the State Comptroller Law, 1958 [Consolidated Version], and considering the necessity, the subcommittee of the State Audit Committee decided not to present the audit report on this matter to the Knesset, nor to publish it.

1. An operational and technological agency within the Prime Minister's Office, in charge of protecting the national cyber domain and advancing and strengthening Israel's capabilities in this field (as stated on the agency's website). [↑](#footnote-ref-2)