



Report of the State Comptroller of Israel | May 2025

Systemic Audit

The Preparedness of Israel's Government for Implementing the Sustainable Development Goals (SDGs) in Its Work



The Preparedness of Israel's Government for Implementing the Sustainable Development Goals (SDGs) in Its Work

Background

"A generation goes, and another generation comes; but the Earth endures forever" (Ecclesiastes 1:4) – But is that truly the case?

Sustainable development, a concept derived from the term "sustainability", is intended to **meet the needs of the present generation without compromising the ability of future generations to meet their needs**. It is based on principles of economic growth while improving quality of life, reducing social inequality, and preserving the Earth's resources.

Sustainable development is hardly a new concept - as long as fifty years ago, it was discussed at the first international conference on sustainability, held in Stockholm in 1972 (the United Nations Conference on the Human Environment, in which Israel participated).¹ Since then, the issue has evolved, gaining increasing awareness and practical implementation within the global community and in many countries, including the State of Israel.

Figure 1: **Initiatives by the State of Israel in Recent Decades (up to 2015) to Promote Sustainable Development**



The Sustainable Development Goals (SDGs) were unanimously adopted in 2015 by all UN member states, including Israel, as part of a resolution titled "Agenda 2030 for Sustainable Development" – an action plan guided by the principle of establishing a foundation for global partnership, to formulate and implement strategic work plans for sustainable development at

¹ www.un.org/en/conferences/environment/stockholm1972



the international, national, and local level. **This plan includes 17 universal goals of critical importance to humanity and the environment (overarching goals), from which 169 specific targets (focused objectives) and more than 230 indicators are derived.**² The timeframe set for implementing the plan was 15 years – beginning in January 2016.

Figure 2: The Sustainable Development Goals (SDGs)

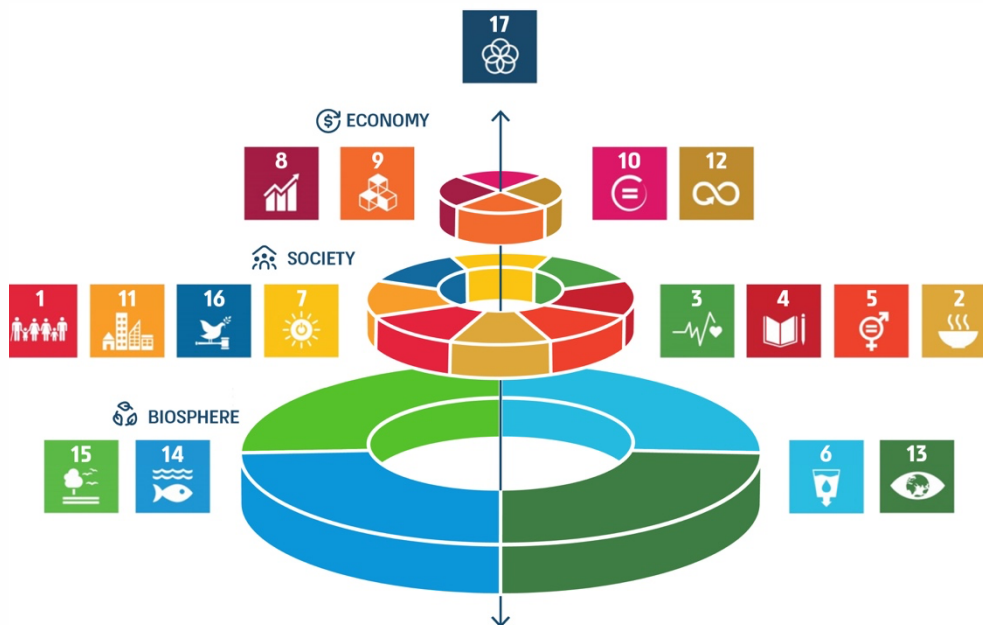


Source: <https://sdgs.un.org/goals>

The central characteristic of the goals is that they revolve around three key, interrelated fields of sustainable development that are intrinsically linked through essential interdependencies – **economy, society, and environment**. The Agenda encourages viewing them as a unified system with reciprocal impacts, in order to develop improved policies that address these connections.

² The UN resolution specifies 231 indicators, but 13 of them appear twice or three times (under different goals), bringing the actual total to 248 indicators. See the UN website: unstats.un.org/sdgs/indicators/indicators-list/.

Figure 3: **Division of the SDGs According to the Principal Fields of Sustainable Development: Economy, Society, and Environment**



Source: https://www.researchgate.net/figure/integration-of-17-SDGs-across-the-biosphere-society-and-the-economy-Source-Stockholm_fig2_323129926.

The targets and indicators set in the 2030 Agenda serve as a guiding tool for policy-making and can make a significant contribution to national strategic planning. This is because: (a) They provide a solid framework of data and statistical information that is systematically updated, allowing for the measurement and assessment of a country's progress – both internally, in achieving the targets it has set for implementation, and externally, in comparison with other countries from an international perspective. (b) They seek to integrate economic, social, and environmental aspects within action frameworks developed with an integrative vision. This, in turn, promotes inter-ministerial and cross-sectoral cooperation on broad issues, enabling a more comprehensive perspective, resource consolidation, budget pooling, and increased efficiency in government activities.

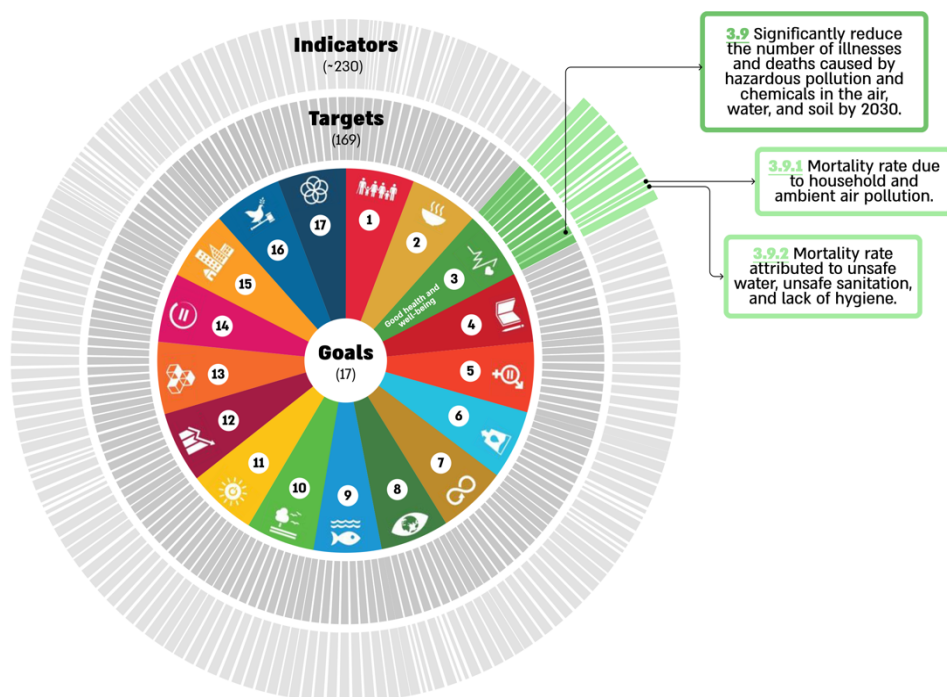
The agenda acknowledges the differences between countries – particularly between developed and developing countries – and the need for each country to act according to its capabilities and national priorities as it determines.³ Furthermore, it does not represent an

³ Due to the significant differences between the requirements for developed and developing countries, the OECD adopted the UN's action plan on the SDGs in December 2016. One of the steps it took to implement the 2030 Agenda was to redefine some of the indicators to better align with the member states of the organization, which are considered more developed, including Israel.



absolute aspiration to fully achieve all 17 goals. Rather, it serves as a roadmap, a local and international guide and compass, aimed at benefiting all of humanity with the aspiration of creating a better world.

Figure 4: **Example Illustrating the Components of the Agenda's Roadmap (Goals, Targets, And Indicators)**



Each year in July, a High-Level Political Forum on Sustainable Development (HLPF) is held under the auspices of the United Nations Economic and Social Council (ECOSOC). At this event, countries voluntarily report on their implementation of the Agenda through a Voluntary National Review (VNR). In July 2019, Israel participated in the HLPF in New York and presented its VNR.

First and foremost, the necessary preparation for initiating a successful implementation process of the targets at the national level is the establishment and regulation of an institutional mechanism to support execution.

In 2019 – about four years after the Israeli government adopted the Agenda⁴ and in the same month it participated in the HLPF as mentioned – it initiated and approved a government

⁴ It should be noted that the Agenda, as a resolution of the UN General Assembly, is not legally binding on its member states. Nevertheless, since it was adopted unanimously, its implementation is expected based on the guiding principle of the agenda and the commitment to participation in the international community.



decision to advance the implementation of the goals in government operations, for the purpose of "improving governance and strategic planning processes in the government" (the 2019 government decision).⁵

Under this decision, the Minister of Foreign Affairs and the Minister of Environmental Protection (MoEP), in coordination with the Head of the National Economic Council in the Prime Minister's Office and relevant government ministries, are responsible for proposing sustainable development indicators in accordance with the mechanism established in the decision, which is based on the government's strategic economic-social situation assessment. They are also tasked with assisting government ministries in implementing the goals in their work plans and, with the support of the Central Bureau of Statistics (CBS), monitoring the extent and manner of implementation and reporting on it to the government (annual report) and to the UN (periodic report).

The decision expressed the intention to adopt and embed the SDGs in the planning, thinking, strategy, and work programs of government ministries, as well as the aspiration for Israel to be perceived as a global leader in this field, as reflected in the remarks of Prime Minister during the July 2019 discussion in which the decision was adopted:

"Today, we will submit for government approval the plans to implement the UN's sustainable development indicators in the government's work programs... In some of these indicators [set as part of the SDGs], we are very advanced and ahead of the UN, while in others, we are not, and we need to close the gap. But a year ago, I thought this was a worthy initiative, **one that would position Israel as a global leader in critical areas. That is why I requested implementation of this in the government's plans**" (emphasis added).

5 Government Decision 4631: "Integration of the UN Sustainable Development Goals for Improving Governance and Strategic Planning Processes in the Government" (July 14, 2019).



Key Figures

2001– 2006

Years during which the Commission for Future Generations operated in the Knesset, established due to the need for an entity to represent future generations to the legislative authority

2016– 2030

Timeframe set for the implementation of Agenda 2030 – the UN resolution for implementing the SDGs

17 Goals

The UN's Agenda 2030 includes 17 SDGs of critical importance to humanity and the environment (overarching goals), from which 169 sub-targets (focused objectives) and more than 230 indicators are derived

2019

Year in which the Israeli government approved the decision to implement the SDGs in government operations for the purpose of "improving governance and strategic planning processes in the government"

2 Ministers

Those assigned by the government decision with the responsibility to lead the process of implementing the SDGs in government operations (the Minister of Foreign Affairs and the Minister of Environmental Protection)

70 Organizations

Members of the Civil Coalition, established in 2018 to strengthen social organizations in promoting the SDGs

0 NIS

allocated for the process of implementing the Sustainable Development Goals (SDGs) into government operations (beyond the existing budget framework of each ministry)

0 Reports

submitted by the Ministers of Foreign Affairs and Environmental Protection to the government since 2019 on the extent of the implementation of Agenda 2030 in their work, contrary to the government decision requiring annual reporting



Audit Actions



From February to July 2024, the State Comptroller's Office conducted an audit of the government's preparedness to implement the SDGs in its operations.

The purpose of the audit was to examine the mechanism defined by the Israeli government in its 2019 resolution for integrating the SDGs into its planning and strategic processes. The audit was conducted only at the main entities, as determined in the government decision, and the interfaces between them: at the Ministry of Foreign Affairs, the Ministry of Environmental Protection (hereinafter – MoEP), the National Economic Council, and the Central Bureau of Statistics (hereinafter – CBS). This is because the audit focused on assessing the preparedness for implementing the goals from a strategic perspective and in a manner that promotes an integrated and systematic policy (the governmental or institutional mechanism). Additional examinations were carried out in the Governance and Society Division of the Prime Minister's Office (hereinafter – PMO).

The audit was based on an international assessment model developed by the International Organization for Supreme Audit Institutions (INTOSAI). The organization distinguished between an **SDGs Preparedness Audit**, which examines a country's readiness to implement the goal integration process, and an **SDGs Implementation Audit**, which assesses the actual implementation of the goals.



Figure 5: **Audit Types According to Guidelines of the IDI (INTOSAI Development Initiative)**



As per INTOSAI (see www.idi.no/work-streams/relevant-sais/auditing-sdgs), edited by State Comptroller's Office.

The methodology applied in this audit is based on a seven-step assessment model,⁶ divided into two main areas: an evaluation of preparedness for goal implementation within **government policy** (comprising four assessments) and an evaluation of preparedness for managing the **information** required for monitoring and reporting (comprising three assessments).

⁶ The seven-step model was developed by the Netherlands Court of Audit and adopted by INTOSAI as an international model.



Figure 6: **INTOSAI's Seven-Step Model for Conducting a Preparedness Audit for SDG Implementation**

Policy Framework	1	Political commitment and recognition of national responsibility in line with the principles of sustainable development.
	2	Building public awareness and encouraging dialogue with stakeholders including relevant non-governmental stakeholders.
	3	Allocation of responsibility at a ministerial or other level, allocation of appropriate financial means and other resources, and establishment of accountability arrangements.
	4	Preparation of plans to apply the SDGs including setting out the role of different stakeholders and defining how the various goals and targets are to be achieved in an integrated and coherent manner.
Data Framework	5	Designing and establishment of the systems to measure and monitor the SDG goals and targets.
	6	Setting baselines - the situation at the start of the process - for the different indicators, against which to judge progress made throughout the SDG lifecycle.
	7	Monitoring and reporting arrangements on the progress of SDGs, involving all relevant stakeholders.

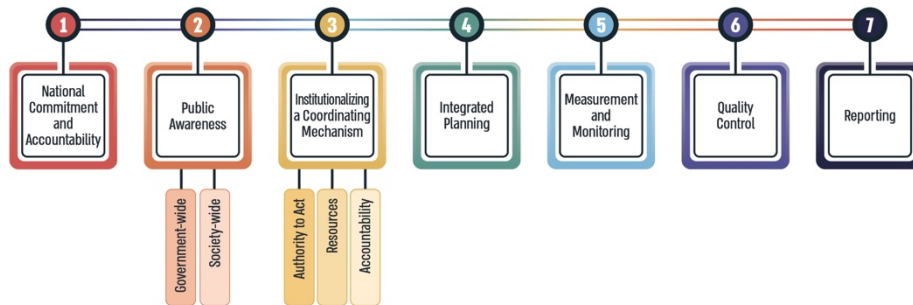
Source: Netherlands Court of Audit –

www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf

This audit is based on the INTOSAI model, as mentioned, with adjustments made to align with the processes and mechanisms established in the 2019 government decision. Below are the key elements of the assessment model used by the State Comptroller's Office:



Figure 7: **Audit Model for Assessing the Israel Government's Preparedness for Implementing the SDGs in Its Work**



Key Findings



Building Public Awareness

- **Whole-of-Government Actions** – From January 2020 to January 2022, the Ministries of Foreign Affairs and Environmental Protection unsuccessfully attempted to establish cross-ministerial cooperation, as envisioned in the 2019 government decision. This decision recognized that “the autonomous work of a single government ministry will not adequately address the complexity of the challenges” that the SDGs aim to advance. In this regard, the following findings were identified:
 - An inter-ministerial working team, established to facilitate cross-ministerial cooperation, held only three meetings over a two-year period, from January 2020 to January 2022.
 - The inter-ministerial working team initiated the preparation and distribution of a questionnaire to gather information from government ministries and other public bodies regarding areas of activity under their responsibility that could contribute to advancing the goals. This was intended as an initial mapping of cross-sectoral issues from their perspective. However, the response rate was very low, with only 9 out of 40 entities (approximately 22%) completing the questionnaire.

From February 2022 until the conclusion of the audit in July 2024, the Ministries of Foreign Affairs and Environmental Protection, as well as the ministers leading them,



did not take action to restart the governmental mechanism established by the 2019 government decision. This mechanism was intended to drive integrative work among government ministries regarding the incorporation of the SDGs into their operations.

- Between 2017 and 2024, several discussions were held in Knesset committees in which the SDGs were mentioned or debated. These discussions – particularly those in the Special Committee on Youth Affairs – indicate the Knesset's recognition of the need to integrate the SDGs into government operations. In a February 2023 discussion that focused specifically on this issue, the committee made several decisions and even called on the Prime Minister to assign a designated body under his authority to lead the inter-ministerial committee for SDG implementation and to establish a national strategy on the matter. However, as of the conclusion of the audit in July 2024, no evidence was found that such action had been taken.
- **Whole-of-Society Actions** – From late 2019 until the conclusion of the audit in July 2024, the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, did not take action to achieve the goal of encouraging and promoting effective partnerships with the public, the public-private sector, and civil society, based on expertise and strategic collaboration. This inaction persisted despite the establishment of a civil coalition in 2018, comprising approximately 70 organizations, to advance the SDGs, and despite the need to raise public awareness and integrate the goals across various sectors, as highlighted in the 2019 government decision. It is worth noting that in some countries, collaboration exists between the government and social, business, and academic sectors to enhance and advance SDG implementation. Examples include Japan, Canada, Ireland, Austria, Germany, and Finland.

Establishing a Coordinating Mechanism

- **Granting Authority to the Ministries of Foreign Affairs and Environmental Protection in the Implementation Process** – In the 2019 government decision, submitted by the Ministers of Foreign Affairs, Environmental Protection, and the Prime Minister, national responsibility for implementing the SDGs in the work of all government ministries was assigned to the Ministries of Foreign Affairs and Environmental Protection and their respective ministers. However, prior to this designation, no assessment was conducted by the decision's proponents to determine whether these ministries possessed the necessary capabilities for a successful implementation process (including the ability to foster inter-ministerial cooperation, the capacity to bridge gaps and resolve disagreements among governmental bodies, and the competence to engage non-governmental stakeholders in the process and drive broad policy change).



The 2019 government decision also did not grant the two ministries the necessary powers to fulfill the responsibilities assigned to them. Given this, a significant gap exists in the ability of these ministries to carry out the national responsibility placed upon them. This gap likely contributed to their failure to initiate and drive the necessary work processes on the matter.

Indeed, as early as 2018 and again in 2023, representatives of the Ministries of Foreign Affairs and Environmental Protection expressed reservations about the suitability of their ministries for carrying out the assigned task and fulfilling the responsibilities imposed on them.

The audit also found that a Governance and Society Division operates within the Prime Minister's Office (PMO), whose purpose is to lead the PMO's activities in governance and societal affairs. Among other functions, this division serves as a central coordinating body that engages in government planning processes, including assisting ministries in formulating their work plans.

The division's purpose and areas of responsibility align with the Israeli government's own definitions, as outlined in the processes leading up to the 2019 government decision. According to these definitions, a key factor in the successful implementation of the SDGs is the existence of an institutional mechanism with the authority to: oversee national and international policy and strategy, monitor the implementation of government decisions, and coordinate efforts between government ministries, governing bodies, and non-governmental stakeholders.

- **Granting Authority to the National Economic Council in the Implementation Process** – A prerequisite for the successful implementation of the SDGs, as outlined in the 2019 government decision, is the formulation of a strategic socio-economic assessment by the National Economic Council (NEC). However, the audit found that since 2016, the NEC has not presented the government with a socio-economic assessment as required by its mandate.⁷ As a result, the NEC is unable to fulfill its role in the decision, which involves formulating and integrating development indicators into the work plans of government ministries. These indicators should be derived from the strategic socio-economic assessment.

The State Comptroller's Office emphasizes that the SDGs are intended to enhance and improve national strategic planning for the benefit of both the present and future generations. Even before initial preparedness processes for their

⁷ This responsibility was established in Government Decision 5208, "Institutionalizing and Improving the Government's Capabilities in Formulating and Managing Socio-Economic Strategy" (November 4, 2012). A previous audit of the National Economic Council, whose findings were published in May 2023, found that in 2020 and 2022, the council prepared such assessments but did not receive approval from the Prime Minister's Office to present them to the government.



implementation began in Israel, the SDGs have already served their purpose as a tool for identifying gaps by highlighting a significant shortcoming in the government's activities – namely, the absence of an updated national socio-economic strategic vision.

- **Allocation of Resources to Support the Implementation Process** – The 2019 government decision, submitted by the Ministers of Foreign Affairs and Environmental Protection along with the Prime Minister, explicitly stated that the work process outlined in the decision would have no budgetary impact and would be carried out within the existing budget of each ministry. The audit found that no prior assessment was conducted regarding the resources needed to fulfill the tasks specified in the decision (such as recruiting professional staff, developing methodologies to measure indicators for improved performance evaluation, or allocating resources for reporting to the government or the UN). Additionally, no monitoring was conducted to determine how the Ministries of Foreign Affairs and Environmental Protection advanced the process within their existing budgets. The absence of guidance for budget allocation where necessary significantly weakens the ability to implement the government decision and, in some cases, effectively renders it meaningless.
- **Establishing Accountability in Reporting** – The audit found that the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, who were assigned responsibility under the 2019 government decision for establishing accountability within the implementation mechanism of the SDGs in government operations, failed to meet this accountability objective:
 - **Failure to Establish SDG Indicators as Required** – As of the conclusion of the audit in July 2024, the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, had not submitted SDG indicators for government approval as required by the decision, because the necessary preliminary work processes for developing these indicators had not even begun.
 - **Failure to Report on Implementation of the Agenda** – The Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, did not fulfill their reporting obligation to the government and the UN regarding the implementation of Agenda 2030. In the five years since this reporting obligation was established by the 2019 government decision, and until the conclusion of the audit in July 2024, the Ministers of Foreign Affairs



and Environmental Protection did not submit the required reports to the government or the UN.⁸

At the same time, it should be noted that between 2016 and 2024, countries worldwide submitted 366 VNRs, with some countries submitting multiple reports. Israel submitted a VNR in 2019 and participated in the High-Level Political Forum (HLPF) that same year. As of the conclusion of the audit, Israel had registered to present a report at the next HLPF, scheduled for July 2025.

- The Ministers of Foreign Affairs and Environmental Protection also failed to inform the government about the non-implementation of the decision and its impact on the failure to implement Agenda 2030. Raising a red flag to the government regarding the lack of implementation by one of the leading officials – the Minister of Foreign Affairs or the Minister of Environmental Protection – could have prompted the government to reassess and improve the mechanism established in the decision. This, in turn, could have facilitated earlier progress in implementing the SDGs in government operations.

Integrated Planning – By the time the audit was completed in July 2024, the Ministries of Foreign Affairs and Environmental Protection, along with the ministers heading them, had not led government ministries in formulating implementation plans, let alone integrated ones, for embedding the targets. This is despite the fact that such plans are critical to the target implementation process and that a 2019 government decision assigned them the responsibility for leading this process.

Information Processes: Measurement and Monitoring, Quality Control, and Reporting on Achievement of Goals – The 2019 government decision stipulated that the Central Bureau of Statistics (CBS) would support the process of developing indicators by government ministries and coordinate reporting to the government and the UN on the implementation of the Agenda 2030 goals.

The audit found that as of the audit's conclusion in July 2024, Israel lacks the capability to assess the extent to which the goals have been achieved, as no structured work process exists to attain them. The audit also found that the CBS's ability to produce a status report on the indicators underlying the goals is limited. This is due to the fact that approximately 45% of the defined indicators (113 out of 248) are unavailable for measurement, either due to a lack of methodology, irrelevance, or the absence of responses from government ministries that hold most of the necessary data.

Establishing Preparedness for Implementing the Goals in Israel – Benefits and Costs – Since the Ministers of Foreign Affairs and Environmental Protection did not

⁸ The only report submitted by Israel to the UN (VNR) was made in the same month (July 2019) in which the 2019 government decision was adopted.



fulfill their responsibilities under the 2019 government decision, as indicated in this audit, the State of Israel has not been able to reap the benefits of implementing the goals in government operations – benefits that were a key consideration in the adoption of the decision. This applies both at the national level, where the adoption of relevant tools could have contributed to improving governance, and at the global level, where Israel could have positioned itself among the world's leading countries in essential areas, as well as within international organizations and the global community.



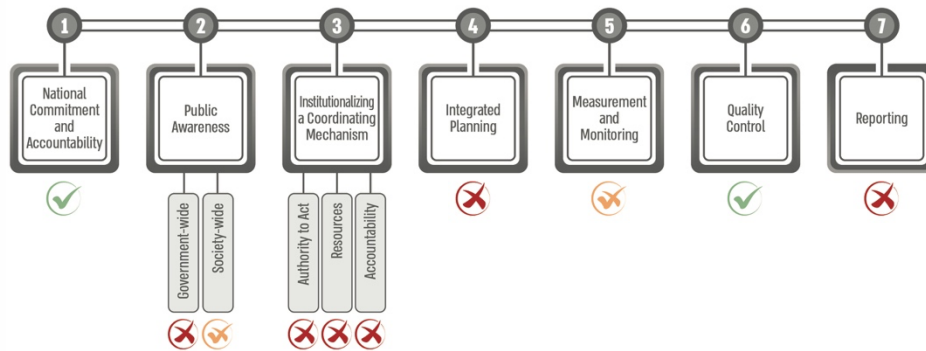
Commitment and National Responsibility – In the 2019 government decision on implementing the SDGs to improve governance and strategic planning processes within the government, the government expressed its commitment to the principles of the SDGs and defined the national responsibility for their implementation.

Public Awareness – The State Comptroller's Office commends the efforts of the Ministry of Foreign Affairs and the Ministry of Environmental Protection in engaging government ministries to successfully collaborate between August 2018 and July 2019 in preparing Israel's national report to the UN on the extent and manner of implementing the Agenda (VNR) and presenting it at the relevant international conference (HLPF). Similarly, the audit highlights their role in initiating a dialogue between the governmental sector and the civil coalition in 2018–2019 in preparation for this conference (The civil coalition is comprised of some 70 social organizations. It was established in 2018 with the aim of strengthening civil society organizations in advancing the SDGs).

Measurement and Monitoring, Quality Control, and Reporting – The State Comptroller's Office acknowledges the efforts of the working team at the CBS in fulfilling its responsibilities under the 2019 government decision. This decision assigned the CBS the role of supporting the process of developing indicators by government ministries and coordinating reporting to the government and the UN on the implementation of the Agenda.



Figure 8: **Audit Findings Based on the Model for Assessing Israel's Government Preparedness for Implementing the SDGs in Its Work**



Key Recommendations



Institutionalizing a Coordinating Mechanism — Agenda 2030 emphasizes the importance of granting authority to a coordinating body that will lead the process of implementing the goals in government operations and address emerging challenges. The State Comptroller's Office recommends that the Prime Minister, together with the Ministers of Foreign Affairs and Environmental Protection, assess the suitability and capacity of their ministries to carry out the tasks assigned to them under the 2019 government decision, with a particular focus on coordination and leadership responsibilities. This recommendation arises from the significant gap in their ability to fulfill the national responsibility entrusted to them.

Additionally, it is suggested that the Director General of the Prime Minister's Office examine the possibility of his office taking the lead in addressing this issue, with professional support from the Government and Society Division, which serves as a central coordinating body for formulating work plans within ministries.

Based on the findings of these assessments, the Ministers of Foreign Affairs and Environmental Protection, along with the Prime Minister's Office – which originally submitted the 2019 government decision – should consider whether to propose redefining the coordinating body in a new government decision. It is important to emphasize that until a different decision is made, the entities designated in the 2019 government decision must fulfill their responsibilities as stipulated.



National Economic-Social Strategic Assessment in Israel – in General and as a Basis for the Implementation Process – It is recommended that the National Economic Council fulfill its mandate regarding the national economic-social strategic assessment in Israel.

With respect to the process of implementing the SDGs in government operations, it is recommended that the National Economic Council alert the heads of the coordinating mechanism designated in the government decision – the Minister of Foreign Affairs and the Minister of Environmental Protection – about its inability to provide the necessary foundation for implementing the decision (According to the 2019 government decision, the development indicators to be defined and incorporated into government operations must be derived from this assessment).

The Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, should work together with the National Economic Council to ensure an appropriate response until an updated national economic-social strategic vision is institutionalized – thus enabling compliance with the 2019 government decision. Additionally, the Prime Minister's Office should take steps to validate and approve draft assessments and strategies within the government.



Building Public Awareness – The Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, must reinstate their required activities as stipulated in the 2019 government decision and take the necessary steps to establish cross-ministerial collaborations. They should also initiate cross-sector partnerships with civil society organizations, the business sector, and academia. It is important to emphasize that for a successful dialogue and increased public awareness, a motivating force is necessary, which must originate from the governmental sector.



Resource Allocation – It is recommended that the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, ensure that as part of reassessment of the institutional coordination mechanism for implementing the goals, budgets are adjusted to meet the necessary requirements for executing the task. Additionally, they should monitor government ministries' ability to allocate funding sources and implement the tasks within the existing budget framework.



Accountability – The Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, must take action to fulfill their obligation to report to the government annually on the implementation of Agenda 2030, as required by the government decision. Additionally, they should update the government on the current status – including challenges and difficulties – over the past five years since the adoption of the 2019 government decision.



Integrated Planning – It is recommended that the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, ensure that when government ministries develop their work plans incorporating the SDGs, these plans are coherent and reflect cross-ministerial collaboration and stakeholder engagement.



Information Processes: Measurement and Monitoring, Quality Control, and Reporting on Achievement of Goals

— The Ministries of Foreign Affairs and Environmental Protection must take action and assist the CBS in increasing the number of measurable development indicators. This can be achieved either by allocating resources for developing missing measurement methodologies or by making efforts to enhance government ministries' cooperation with CBS on this issue. This support is essential to enable CBS to establish a comprehensive, up-to-date, and reliable database – both for developing relevant indicators and for reporting an accurate picture of the situation in Israel to stakeholders, the public, and UN bodies.

The CBS must report to the Ministries of Foreign Affairs and Environmental Protection, as well as their respective ministers, on the existing gaps in fulfilling its role in the process. This includes reporting on government ministries and entities that do not cooperate in providing the necessary data, as well as detailing its requirements – both in terms of budget and other resources – needed for developing methodologies for measuring the targets.



Establishing Preparedness for Implementing the Goals in Israel – Benefits and Costs

— It is recommended that the Ministries of Foreign Affairs and Environmental Protection, under the leadership of their respective ministers and in collaboration with the Director General of the Prime Minister's Office, conduct an analysis of the benefits of implementing the goals versus the associated costs. This analysis should focus on the current stage within the designated implementation timeframe (the beginning of the final third). The purpose is to enable a broad and comprehensive review of the defined roadmap and the necessary adjustments to it.



Summary

In 2015, all UN member states, including Israel, unanimously agreed to adopt 17 universal goals of critical importance to humanity and the environment. These goals include sub-targets and indicators to assess their achievement. The implementation period for integrating the SDGs and embedding them into national policies was set for the years 2016 to 2030.

The findings of the audit conducted by the State Comptroller's Office indicate that while the Israeli government expressed its commitment to implementing the Agenda through the adoption of the 2019 government decision, this commitment has remained merely declarative. As of the conclusion of this audit – marking a decade since Israel committed to the goals and the beginning of the final third of the implementation period – there is no mechanism in place to ensure the successful implementation of the SDGs in government operations.

The audit found that the 2019 government decision, which assigned responsibility for its implementation to the Minister of Foreign Affairs and the Minister of Environmental Protection, in coordination with the Head of the National Economic Council, has not been implemented since its adoption:

(a) Relevant Sustainable Development Indicators for Israel – have not been developed. (b) Integration among government entities and dialogue between the government and civil stakeholders to raise awareness – is not currently taking place. (c) The designated implementation mechanism – does not align with the capabilities of the entities responsible for it or with the authority vested in them. (d) According to the government decision, a national economic-social strategic assessment is a fundamental prerequisite for the implementation process – however, the last time such an assessment was submitted and approved by the government was in June 2015. (e) Dedicated budgets for implementing the process – have not been allocated. (f) Reporting to the government on the issue – has never been provided, and reporting to the UN was done only once (in 2019). (g) Implementation plans for integrating the goals – have not been developed. (h) There are also gaps in the ability to collect and measure the data required for the implementation process.

The State Comptroller's Office recommends that the Prime Minister's Office, the Ministry of Foreign Affairs, and the Ministry of Environmental Protection establish, in light of the findings presented in this report, a practical mechanism for implementing the SDGs in government operations in Israel. This mechanism must ensure a feasible implementation process, led by a coordinating entity with appropriate authority and capabilities, alongside the allocation of necessary resources. The goal is to develop coherent and integrated implementation plans that promote cross-sector collaboration, address broad systemic needs with a strategic perspective, and ensure accurate monitoring, tracking, and reporting on goal achievement.

The State Comptroller's Office emphasizes that the Prime Minister's Office, the Ministry of Foreign Affairs, and the Ministry of Environmental Protection must fulfill their responsibilities as stipulated in the 2019 government decision until and unless an alternative mechanism for



SDG implementation is formally established and the government decision is revised accordingly.

The Director General of the Prime Minister's Office responded to the audit findings by stating that he attaches great importance to the implementation of the 2019 government decision and intends to ensure its optimal execution. His aim is to establish measurement and evaluation processes in Israel that align with international measurement frameworks to support the advancement of sustainable development.

The SDGs have become central to international discourse – 190 countries have submitted 366 reports to the UN on the extent and manner of implementing the agenda between 2016 and 2024, and 73 Supreme Audit Institutions (SAIs) have conducted preparedness audits for goal implementation. It is expected that the values embodied in these goals will continue to guide international discourse in the social, public, and economic spheres for years to come.

Israel has significant potential to be recognized as a leading country in many areas, according to Agenda 2030 and its established indicators. It would be worthwhile for Israel to fully leverage the benefits of implementing the agenda – for the current generation and for the benefit of future generations.



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Introduction

"A generation goes, and another generation comes; but the Earth endures forever" (Ecclesiastes 1:4) - But is that truly the case?

Sustainable development, a concept derived from the term "sustainability", is intended **to meet the needs of the present generation without compromising the ability of future generations to meet their needs.**⁹ It is based on principles of economic growth while improving quality of life, reducing social inequality, and preserving the Earth's resources.

Sustainable development is hardly a new concept – as long as fifty years ago, it was discussed at the first international conference on sustainability, held in Stockholm in 1972 (the United Nations Conference on the Human Environment, in which Israel participated).¹⁰ Since then, the issue has evolved, gaining increasing awareness and practical implementation in many countries, among official international organizations, and within the global community.

9 United Nations General Assembly Resolution A/42/427 (Brundtland Report), "Report of the World Commission on Environment and Development" (August 4, 1987), p. 24.

10 www.un.org/en/conferences/environment/stockholm1972



Figure 1: **International Development of the Concept of Sustainable Development, 1983-2015**

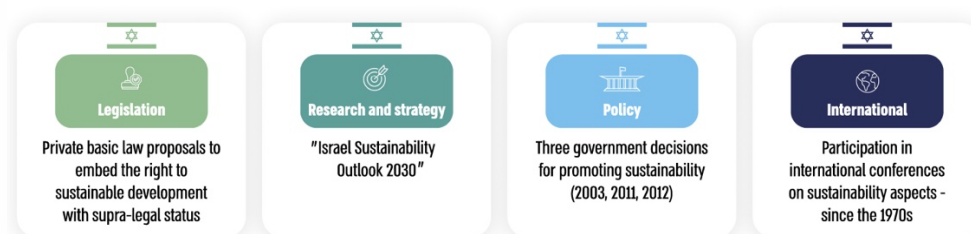


- (1) Source of the logo: Title page of Our Common Future: The Brundtland Report, World Commission on Environment and Development, Oxford University Press, 1987.
- (2) The Rio Declaration includes twenty-seven principles for sustainable development, providing guidance on how economic development can be achieved while preserving the environment. The name of the action plan – "Agenda 21" – is derived from the primary objective of the conference: fostering international cooperation and shaping policies on environment and development for the twenty-first century.
 The Earth Summit led to additional international agreements and achievements, including:
 - Signing of the United Nations Framework Convention on Climate Change (UNFCCC)
 - Signing of the Convention on Biological Diversity
 - A declaration on principles for management, conservation, and sustainable development of all types of forests
 - In 1994, the sixth key outcome of the summit was formalized with the signing of the United Nations Convention to Combat Desertification.
- (3) The Millennium Development Goals (MDGs) focused on eradicating hunger and poverty, ensuring universal primary education, promoting gender equality and women's empowerment, reducing child mortality, improving maternal health, combating diseases (such as AIDS and malaria), ensuring environmental sustainability, and fostering global partnerships for development.
- (4) The conference also resulted in decisions regarding green economy policies (economic development that adheres to sustainability principles) and the adoption of framework programs on sustainable consumption and production patterns.



The State of Israel has participated in the UN conferences outlined in the Figure above and, in recent decades, has promoted initiatives reflecting national commitment to adhering to the principles of sustainable development. These initiatives include several government decisions,¹¹ a project aimed at realizing a sustainability vision – "Israel Sustainability Outlook 2030"¹² (which included indicator analysis, expert opinions, action strategies, policy tool packages, and future scenarios for 2030) – and even attempts within the parliamentary framework to anchor the right to sustainable development at a supra-legal level.¹³

Figure 2: **Initiatives by the State of Israel in Recent Decades (up to 2015) to Promote Sustainable Development**



Prepared by the State Comptroller's Office.

The Sustainable Development Goals (SDGs) were unanimously adopted in 2015 by all UN member states, including Israel, as part of a resolution titled "Agenda 2030 for Sustainable Development" (hereinafter – SDGs or the Goals) (hereinafter – the UN Resolution, the Agenda, or Agenda 2030).¹⁴ The Agenda is an action plan guided by the principle of **establishing a**

¹¹ The main ones are:

(a) Government Decision 246, "Strategic Plan for Sustainable Development in Israel" (May 14, 2003), which was intended to express government policy for the years 2003–2020, "based on principles of sustainable development that integrate a dynamic economy, prudent use of natural resources, protection of ecological systems, and equal opportunities for all, aimed at addressing the needs of the present generation and those of future generations".

(b) Government Decision 3768, "National Plan for Green Growth" (October 23, 2011), for the years 2012–2020, aimed at fostering "economic and social growth and development without harming the environment, while ensuring efficient, economical, and sustainable use of natural resources";

(c) Government Decision 5255, "Quality of Life Indicators" (December 2, 2012), which established indicators in various fields (personal security, health, housing and infrastructure, education, environment, and more) to provide decision-makers and the general public with reliable, valid, and up-to-date data for forming a comprehensive social, economic, and environmental assessment.

¹² **Israel Sustainability Outlook 2030**, Jerusalem Institute for Israel Studies Publications No. 424 (2012). The project was launched in October 2010 as a joint initiative of the Ministry of Environmental Protection and the Center for Environmental Policy at the Jerusalem Institute for Israel Studies.

¹³ As part of private member bills: Basic Law Proposal: Sustainable Development, P/889/16 (June 9, 2003); Basic Law Proposal: Sustainable Development, P/1383/17 (July 19, 2006).

¹⁴ UN Resolution 70/1, "Transforming Our World: The 2030 Agenda for Sustainable Development" (September 25, 2015).



foundation for global partnership to formulate and implement strategic work programs for sustainable development at the international, national, and local levels. The plan sets a 15-year implementation period, beginning in January 2016. It should be noted that as a resolution of the UN General Assembly, the Agenda is not legally binding on member states.¹⁵ Nevertheless, given that it was unanimously adopted, its implementation is encouraged by the guiding principle of the Agenda and by the commitment to international cooperation.

Agenda 2030 outlines a roadmap that is the result of an intensive effort spanning over two years, during which representatives from various countries, including Israel, worked alongside civil society and stakeholders from diverse fields to shape an especially ambitious vision. **This roadmap includes 17 universal goals of critical importance to humanity and the environment (overarching goals), from which 169 specific targets (focused objectives) and more than 230 indicators are derived.**¹⁶

These goals aim, among other things, to strengthen human rights; eradicate poverty and hunger while ensuring food security; promote health and well-being; guarantee quality and equitable education; empower women and girls and strive for gender equality; ensure the availability of water and energy infrastructure; foster sustainable economic growth; establish peaceful and just societies that promote social inclusion; take action to combat climate change; and preserve marine resources and terrestrial habitats while ensuring their sustainable use.

The Agenda explicitly emphasizes that eradicating poverty in all its forms is the most significant global challenge and a fundamental prerequisite for sustainable development.

Below are the goals:

15 General Assembly resolutions are not legally binding on member states, except for certain budgetary matters. See: ask.un.org/fag/14484.

16 The UN resolution specifies 231 indicators, but 13 of them appear twice or three times (under different goals), bringing the actual total to 248 indicators. See the UN website: unstats.un.org/sdgs/indicators/indicators-list/.



Figure 3: The Sustainable Development Goals (SDGs)



Source: <https://sdgs.un.org/goals>

In 2019, approximately four years after the Israeli government adopted the Agenda, it initiated and approved a government decision to advance the implementation of the SDGs in government operations for the purpose of "improving governance and strategic planning processes in the government" (hereinafter – the 2019 government decision).¹⁷ The Decision expressed the intention to adopt and embed the SDGs in the planning, thinking, strategy, and work programs of government ministries, as well as the aspiration for Israel to be perceived as a global leader in this field, as reflected in the remarks of Prime Minister Benjamin Netanyahu during the July 2019 discussion in which the decision was adopted:

"Today, we will submit for government approval the plans to implement the UN's sustainable development indicators in the government's work programs... In some of these indicators [set as part of the SDGs], we are very advanced and ahead of the UN, while in others, we are not, and we need to close the gap. But a year ago, I thought this was a worthy initiative, **one that would position Israel as a global leader in critical areas. That is why I requested implementation of this in the government's plans**" (emphasis added).¹⁸

In these remarks, the Prime Minister summarized one of the key benefits of the Agenda – the positioning of Israel as a global leader in critical fields; the required inputs – many of the indicators set within the SDGs are already being implemented by Israel; and the approach he viewed as the right method for implementing the goals – integrating them into government work programs.

¹⁷ Government decision 4631, "Integration of the UN Development Goals to Improve Governance and Strategic Planning Processes in the Government" (July 14, 2019).

¹⁸ Protocol of Meeting 189 of the Thirty-Fourth Government (July 14, 2019), p. 4.



It is no coincidence that the Prime Minister chose this approach. The goals and indicators serve as a guiding tool in policy-making and can make a significant contribution to national strategic planning, because:

(a) They provide a solid framework of systematically updated statistical data and information, enabling the measurement and evaluation of the country's progress – both internally, in achieving the targets it has set for implementation, and internationally, in comparison with other countries.

(b) They aim to integrate economic, social, and environmental considerations within action frameworks developed from a holistic perspective. This approach enhances inter-ministerial and cross-sectoral cooperation on broad issues, allowing for a more comprehensive outlook, resource concentration, budget pooling, and increased efficiency in government operations.

It is important to note that the Agenda acknowledges the differences between countries and the need for each country to act according to its capabilities and priorities. In other words, it does not call for the absolute achievement of all 17 goals. Rather, it serves as a roadmap – a local and international guide and compass – aimed at benefiting humanity as a whole, with the aspiration of creating a better world. This reflects one of the Agenda's most significant practical advantages – its implementation is neither complex nor resource-intensive. Moreover, in fields already addressed by governments, it primarily requires a shift in perspective and an evaluation of existing efforts through a different lens, in alignment with the roadmap outlined by the Agenda.

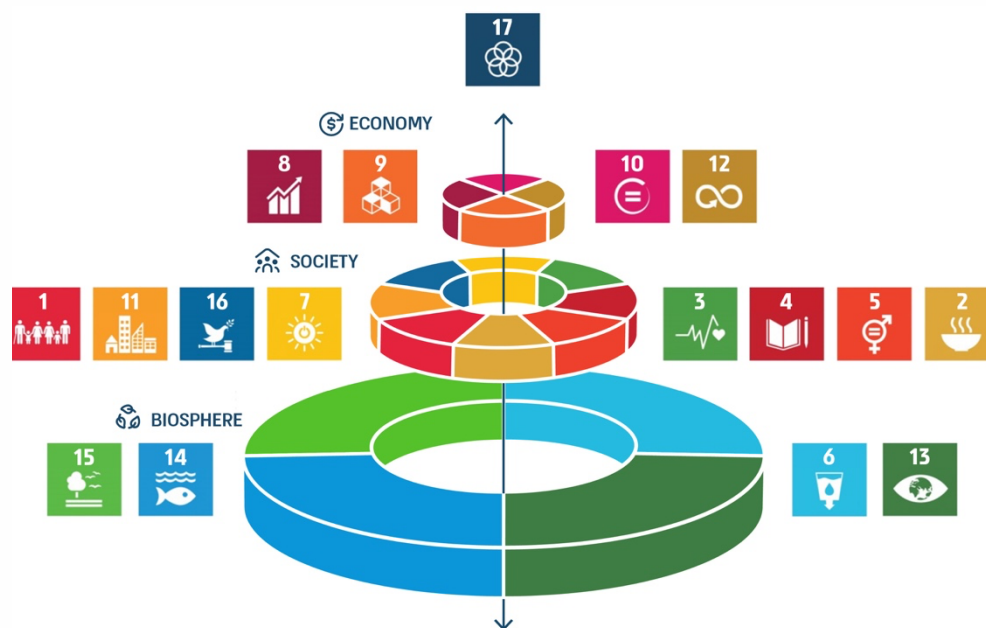
The necessary preparation for initiating the process of implementing the goals at the national level primarily involves establishing and regulating an institutional mechanism to support implementation. The audit examined the actions taken by Israeli governments regarding the establishment of such a mechanism – beginning with the adoption of the Sustainable Development Goals in 2015, through the 2019 government decision on the matter, and up until July 2024.

The Sustainable Development Goals – Main Characteristics

Holistic Vision and Integrative Approach

The central characteristic of the goals is that they revolve around three key, interrelated fields of sustainable development that are intrinsically linked through essential interdependencies – **economy, society, and environment**. The Agenda encourages viewing them as a unified system with reciprocal impacts, in order to develop improved policies that address these connections. In other words, the goals promote both a broad, integrative perspective and a targeted, goal-oriented approach: each goal and target stands independently while also being interconnected with other goals and targets.

Figure 4: **Division of the SDGs According to the Principal Fields of Sustainable Development: Economy, Society, and Environment**



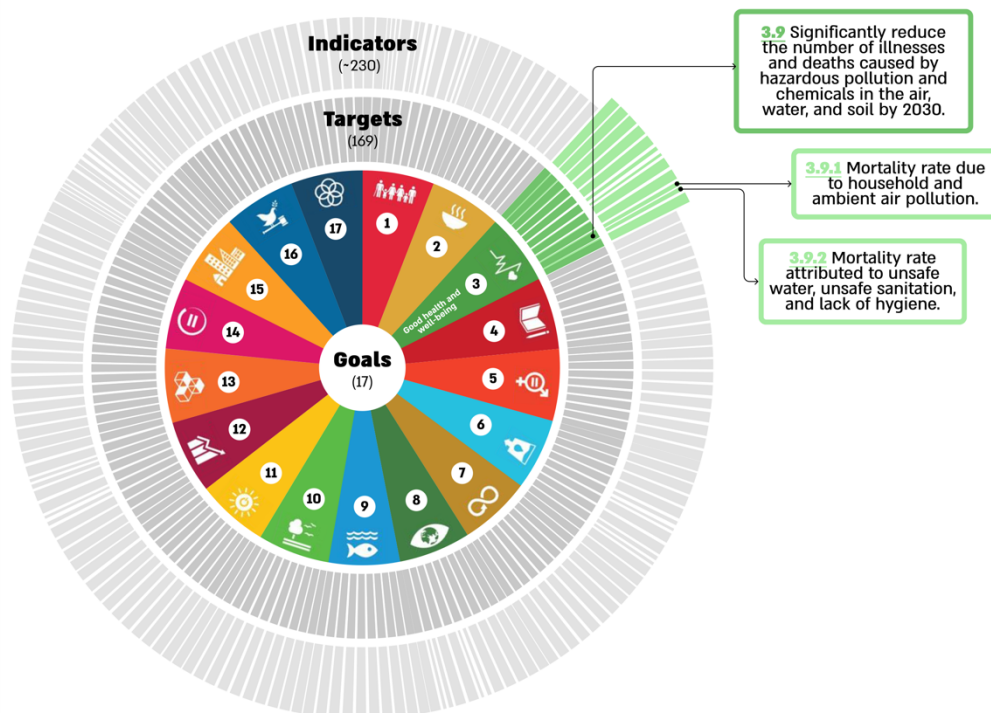
Source: https://www.researchgate.net/figure/integration-of-17-SDGs-across-the-biosphere-society-and-the-economy-Source-Stockholm_fig2_323129926

For example, Goal 3 – "Good Health and Well-Being" – aims to ensure healthy lives and promote well-being for all at all ages. It includes Target 3.9, which focuses on significantly reducing illnesses and deaths caused by pollution and hazardous chemicals in the air, water, and soil by 2030. To achieve this target, three indicators were established for assessment, including the mortality rate due to household and ambient air pollution (Indicator 3.9.1) and



the mortality rate attributed to unsafe water, unsafe sanitation, and lack of hygiene (Indicator 3.9.2).

Figure 5: **Example Illustrating the Components of the Agenda's Roadmap (Goals, Targets, And Indicators)**



Prepared by the State Comptroller's Office.

At first glance, the goal, target, and indicators all focus on promoting good health. However, in practice, achieving the target – and even more so, the overarching goal – necessarily depends on progress in other related goals, including:

No Poverty (Goal 1) – Since impoverished populations are more exposed to pollution, unsafe water, inadequate sanitation, and poor hygiene.

Quality Education (Goal 4) – As education for sustainable development enables early identification of health risks and effective prevention measures.

Clean Water and Sanitation (Goal 6) – Recognizing the need for universal access to safe and sustainable water and sanitation resources.



Affordable and Clean Energy (Goal 7) – Since this goal includes an indicator measuring reliance on clean technology and fuels (Indicator 7.1.2).

Life Below Water (Goal 14) – Calls for a reduction in all forms of marine pollution, particularly wastewater and nutrient pollution (Target 14.1).

In other words, to effectively achieve the goals, it is essential to take a broad and holistic approach, examining how different sectors influence each goal and the interconnections between them, while fostering cross-sector collaboration as much as possible. To this end, the Agenda encourages the development of **coherent policies** (Target 17.14) and the pursuit of **partnerships at all levels** (Goal 17). It actively promotes the **Whole-of-Government Approach**, which fosters integrated collaboration across all levels of government – both between ministries and between central and local governments. Additionally, it advocates for **Whole-of-Society Approaches**, encouraging cooperation between the government and other sectors, particularly the business sector and civil society organizations.

This approach is based on the understanding that the autonomous work of a single government ministry is insufficient to address the complexity of the challenges countries are facing. Instead, integrated collaboration across ministries and sectors enables the advancement of work processes in a more efficient, professional, and cost-effective manner.

Leave No One Behind

The action plan promoted by the Agenda through its goals includes the **Leave No One Behind** principle, which the UN has defined as the core commitment of its resolution. This principle explicitly reflects the commitment of countries to reducing disparities between populations, particularly concerning disadvantaged groups, with the aim of advancing the global commitment to eradicating poverty, eliminating discrimination and exclusion, and reducing inequality and vulnerability. This commitment is evident both at the national level, in addressing the needs of vulnerable populations within each country, and at the global level, regarding disparities between developing and developed countries:

At the national level, the Agenda calls for each country to identify its most vulnerable populations and address their specific needs to ensure they are not left behind. This means that to accurately reflect the reality within a country across various fields, it is insufficient to rely solely on national-level data (which represents population-wide averages). Instead, a more differentiated approach is required – one that examines specific regions, genders, or population groups (often minorities). For example, in Israel, birth rate statistics for the general population do not necessarily reflect the situation within specific communities, such as the ultra-Orthodox or Bedouin populations.

At the global level, the Agenda applies uniformly to all countries – the goals, targets, and indicators are the same for both developed and developing countries. However, it acknowledges the differences between countries and recognizes that each country must act according to its capabilities and national priorities as it determines. For example, in terms of



measurement differences: Goal 6 – Clean Water and Sanitation, a basic and fundamental need, encompasses both: access to safe drinking water and sanitation infrastructure, which is particularly relevant for developing countries; and sustainable and ecological water resource management, which is more applicable to developed countries.

Due to the significant differences between what is required of a developed country versus a developing country, the OECD adopted the UN's action plan on the SDGs in December 2016.¹⁹ One of the steps it took to implement Agenda 2030 was to redefine certain indicators to better align with the realities of its member countries, which are considered more developed – including Israel.²⁰

Data-Driven Strategic Planning and Reporting

As mentioned, the SDGs guide policymakers in shaping a long-term strategy and provide tools for both strategy development and implementation. One of the key tools is a quantitative foundation. The hundreds of indicators established within the SDGs facilitate continuous improvement and development processes. The collection and analysis of accumulated data – both at the national and global levels – enable policymakers to access new insights and a broader perspective, assisting them in decision-making and enhancing the quality and depth of national strategic planning.

The Agenda also includes the implementation of another policy tool: reporting mechanisms at the local, regional, and global levels. According to the Agenda, countries are required to monitor the implementation of the SDGs and periodically report to UN member states on their progress. This reporting helps ensure that "no one is left behind". As part of this policy tool, a High-Level Political Forum on Sustainable Development (HLPF) is held annually in July under the auspices of the United Nations Economic and Social Council (ECOSOC). At this event, countries voluntarily report on their implementation of the Agenda through a Voluntary National Review (VNR). Additionally, every four years in September, a forum of heads of state and government convenes under the auspices of the UN General Assembly to discuss the Agenda and the SDGs.

State Audit as a Tool for Promoting the Implementation of the SDGs

Supreme audit institutions (SAIs) play a significant role in the process of implementing the SDGs by promoting and emphasizing government accountability regarding their performance. This role is recognized by the International Organization for Supreme Audit Institutions (INTOSAI), of which the State Comptroller's Office of Israel is a member. The importance of

19 The OECD (Organization for Economic Co-operation and Development) is an international organization of developed countries that adhere to the principles of democracy and a free market economy. For details on the UN action plan regarding the SDGs, see: www.oecd-ilibrary.org/governance/oecd-contributions-to-the-2030-agenda-and-beyond_9866eba5-en

20 Israel has been a member of the OECD since 2010 – see Government Decision 2231 (August 22, 2010).



this role was also highlighted in December 2016 during the INCOSAI (International Congress of Supreme Audit Institutions) held in the United Arab Emirates. In the congress's final declaration, the SAIs emphasized the importance they attribute to the Agenda and to audits related to SDG implementation. The declaration stated that INTOSAI's primary goal is to support Supreme Audit Institutions, thereby making a crucial contribution to the success of the Agenda and the improvement of citizens' quality of life worldwide.²¹

Three years later, in September 2019, at the INCOSAI Congress held in Moscow, Supreme Audit Institutions convened to discuss best practices in auditing and to continue examining the relevance of audit institutions to societal well-being. The congress's final declaration included a call for Supreme Audit Institutions to contribute to this effort by conducting independent and external oversight of governments' progress in achieving national goals, including the SDGs. This would be carried out, among other means, through the development of an audit strategy that enhances government accountability while taking into account the complexities governments face in setting national priorities and achieving sustainable development goals.²²

Even today, INTOSAI continues to place audits related to the SDGs at the center of its activities:

"SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts. INTOSAI has an important supporting and leveraging role to play in national, regional, and global efforts to implement the SDGs and to follow-up and review progress that is made".²³

According to INTOSAI, Supreme Audit Institutions can make a significant contribution to the national effort to implement the SDGs, each within its own country, in accordance with its organizational priorities and the mandate granted to it.

As a result, INTOSAI emphasized SDG-related audits as an overarching audit area in its 2017–2022 strategic plan, calling on supreme audit institutions to track progress and monitor implementation in this field according to their priorities. Similarly, IDI, the INTOSAI Development Initiative, highlighted in its 2024–2029 strategic plan the importance of ensuring that supreme audit institutions remain relevant and impactful, including through audits related to the implementation of the SDGs.²⁴

21 Abu Dhabi Declaration (2016): www.intosai.org/about-us/organs/congress.html

22 Moscow Declaration (2019): www.intosai.org/about-us/organs/congress.html

23 See: www.intosai.org/focus-areas/intosai-un-sdgs.html

24 See: idi.no/work-streams/relevant-sais/auditing-sdgs/audit-sdgs-implementation/isam



Image 1: **Logo of IDI, the development arm of INTOSAI, which works to promote audits on the SDGs**



Source: www.idi.no/work-streams/relevant-sais/auditing-sdgs

IDI distinguishes between two types of SDG-related audits:

SDGs Preparedness Audit, which examines a country's readiness to implement the SDGs.

SDGs Implementation Audit, which assesses the actual implementation of the SDGs.

The preparedness audit serves as a preliminary step before the implementation audit and is one of the ways in which state auditors can help initiate or enhance the success of the SDG implementation process.²⁵ In terms of audit focus: The preparedness audit examines whether the government has taken action and established the necessary institutions and processes to enable SDG implementation.

The implementation audit typically focuses on one or more areas of these established processes or institutions, assessing whether the performance was efficient, effective, and economical.

Figure 6: **Audit Types According to IDI Guidelines**

Stage 1



Stage 2



As per INTOSAI (see: www.idi.no/work-streams/relevant-sais/auditing-sdgs), edited by State Comptroller's Office.

²⁵ "A Practical Guide to Government SDG Preparedness Reviews" (July 2018), p. 2
www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf



According to INTOSAI reports, 73 Supreme Audit Institutions (SAIs) have conducted preparedness audits for implementation of the SDGs.²⁶ This audit report is Israel's first preparedness audit for SDG implementation, as detailed below.

Audit Actions

From February to July 2024, the State Comptroller's Office conducted an audit of the government's preparedness to implement the Sustainable Development Goals (SDGs) in its operations, based on an international framework detailed below. The purpose of the audit was to examine the mechanism defined by the Israeli government in its 2019 decision for integrating the SDGs into its planning and strategic processes, including aspects of its definition and implementation. The audit was conducted at the Ministry of Foreign Affairs, the Ministry of Environmental Protection (hereinafter – MoEP), the National Economic Council, and the Central Bureau of Statistics (hereinafter – CBS). Additional examinations were carried out in the Governance and Society Division of the Prime Minister's Office (hereinafter – PMO).

It should be clarified that the audit focused on the establishment of a national mechanism as a prerequisite for the successful strategic implementation of the SDGs, in a way that promotes an integrative and systematic policy. Therefore, the audit was conducted only in the leading entities, as designated in the government decision, and examined the interfaces between them.

Methodology (Based on INTOSAI Model)

The methodology applied in this audit is based on a seven-step assessment model,²⁷ which can be implemented fully or partially, with adaptations as necessary for each country.²⁸ The model is divided into two commitments undertaken by countries that have joined the Agenda:

Preparedness assessment for implementing the SDGs in **government policy**, which includes four evaluation steps.

Preparedness assessment for managing the **data** required for monitoring and reporting, which includes three evaluation steps.

²⁶ See: www.idi.no/work-streams/relevant-sais/auditing-sdgs/sdgs-preparedness-audit

²⁷ The seven-step model was developed by the Netherlands Court of Audit and adopted by INTOSAI as an international model.

²⁸ "A Practical Guide to Government SDG Preparedness Reviews" (July 2018), p. 2.



Figure 7: **INTOSAI's Seven-Step Model for Conducting a Preparedness Audit for SDG Implementation**

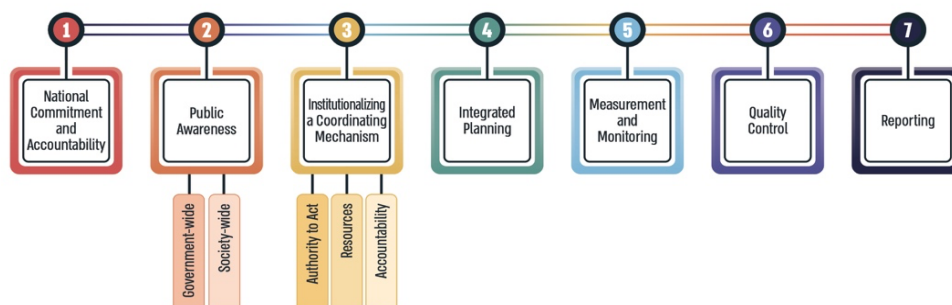


Source: Netherlands Court of Audit

www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf

The State Comptroller's Office adapted INTOSAI's model to align with the processes and mechanism established in the 2019 government decision:

Figure 8: **Audit Model for Assessing the Israel Government's Preparedness for Implementing the SDGs in Its Work**



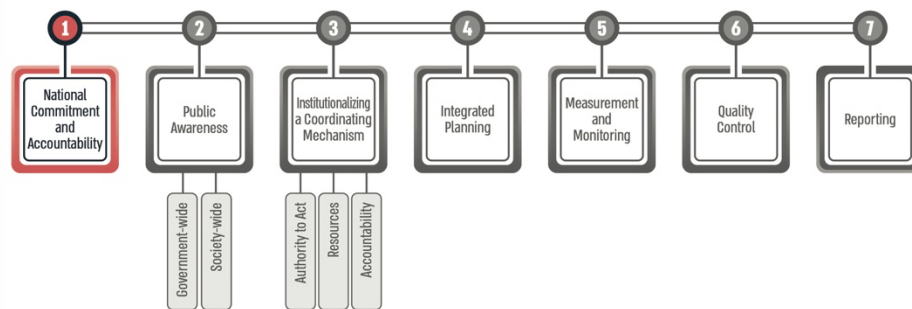
Prepared by the State Comptroller's Office.



Assessment of the Israeli Government's Preparedness for implementing the SDGs in Its Work

Below are the Audit chapters according to the stages of the Israel audit model presented above:

1. Expressing Government Commitment to the SDG Principles and Defining National Accountability to Implement Them



The expression of commitment and national accountability for the principles of the SDGs, as defined by the model, goes beyond simply joining the Agenda. It takes into account each country's specific circumstances, national priorities, policies, and strategies. This commitment can be reflected in legislation, government decisions, the establishment of a national strategic plan, and more.

For example, in Canada, a Federal Sustainable Development Act enshrines a sustainable development strategy in law, mandating mechanisms for monitoring, reporting, and oversight of the strategy's implementation.²⁹ In Belgium, a federal legal framework (*The Act of 5 May 1997*) on sustainable development aims to institutionalize a comprehensive and integrated strategy, establishing policy tools to support implementation of the strategy (such as reporting, program initiatives, and the creation or empowerment of institutions).³⁰ In Japan, a national strategic plan for implementing the SDGs was adopted in December 2016, formulated through the SDGs Implementation Guiding Principles.³¹

²⁹ Federal Sustainable Development Act, S.C. 2008, c. 33. See: laws-lois.justice.gc.ca/PDF/F-8.6.pdf.

³⁰ See: www.health.belgium.be/en/environment/towards-sustainable-society/circular-economy/act-coordination-sustainable-development

³¹ Japan's Voluntary National Review Report on the implementation of the Sustainable Development Goals (July 2017), p. 8, www.mofa.go.jp/files/000287390.pdf



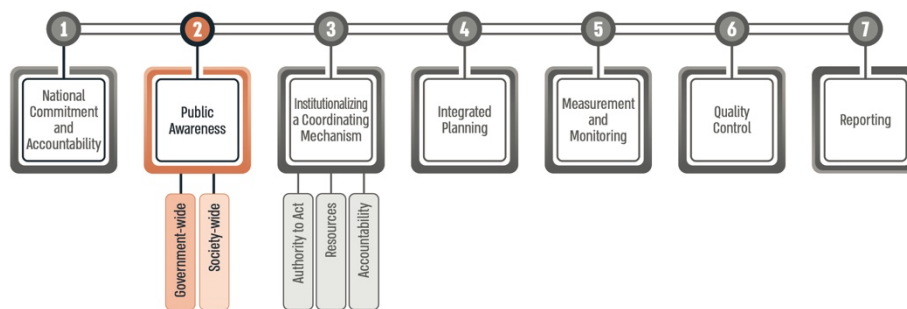
In Israel, the 2019 government decision on implementing the SDGs to enhance governance and strategic planning processes serves as the national expression of commitment and accountability to the principles of the SDGs.

The decision requires the government to implement a process for integrating and embedding the SDGs into strategic government planning and work programs. This is to be achieved through the development of indicators for various ministries and the implementation of strategic action plans in an integrated manner across the government.

According to the decision, the Minister of Foreign Affairs and the Minister of Environmental Protection, in coordination with the Head of the National Economic Council in the Prime Minister's Office and the relevant government ministries, will propose sustainable development indicators for the strategic courses of action derived from the approved strategic issues. They will also assist the ministries in implementing these indicators as part of the socio-economic strategic assessment under the responsibility of the National Economic Council.

Thus, in 2019, the government formally expressed its commitment to the SDG principles and defined national accountability for their implementation.

2. Building Public Awareness



Raising public awareness is essential to ensuring that the decision-making process for implementing the targets is as inclusive and broad as possible. Preparedness for successful implementation requires an optimal alignment between the targets and the country's actual needs, which can be more accurately addressed when a diverse range of stakeholders from various sectors and arenas participate in the process.

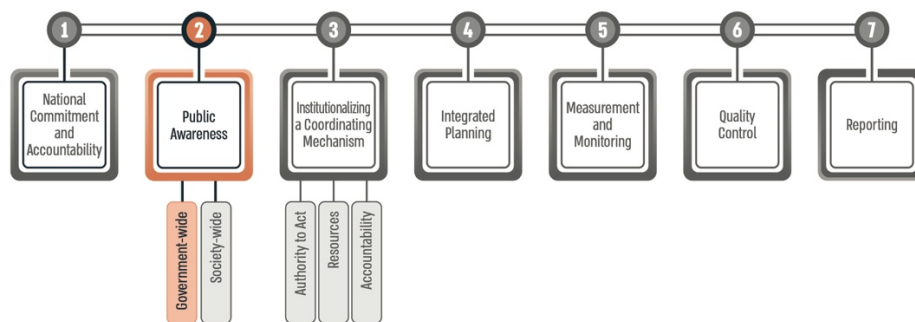
These stakeholders may come from the governmental sector under the **"whole-of-government approach"**, including government ministries – particularly the Prime Minister's Office, which functions as a central coordinating body – local authorities, parliament, the judicial system, and financial institutions. They may also come from the



non-governmental sector under the **"whole-of-society approach"**, which includes social organizations, the business sector, academia, and the media.³²

The Audit examined whether the government has built public awareness and initiated dialogue with stakeholders in the issue.

Actions as Part of the Whole-of-Government Approach



As noted, the agenda is based on integration and the institutionalization of cooperation in implementing the targets – between government ministries through cross-sectoral processes, between different levels of government (such as central and local governments), and between the government and parliament.

For example, in Ireland, two forums address this issue: the *Senior Officials' Group on the SDG*, composed of senior officials from all government ministries who work together for strategic coordination and reporting, and the *SDG Interdepartmental Working Group*, responsible for developing national policies for target implementation and establishing national frameworks for stakeholder engagement.³³ In Sweden, responsibility is shared among all government ministries, with each (except the Prime Minister's Office and the Ministry of Justice) appointing a representative to a working group. As of 2021, this group consists of 16 representatives who meet monthly to discuss updates and coordination at national, regional, European, and international levels.³⁴

In Israel, raising awareness through the *whole-of-government* approach in recent years has been reflected in two main ways: efforts to institutionalize integration and

32 United Nations Development Programme, Institutional and Coordination Mechanisms – Guidance Note on Facilitating Integration and Coherence for SDG Implementation, 2017, p. 27–28: sustainabledevelopment.un.org/content/documents/2478Institutional_Coordination_Mechanisms_GuidanceNote.pdf

33 Ireland: Voluntary National Review (2018), p. 17: sustainabledevelopment.un.org/content/documents/19382Ireland_Voluntary_National_Review_2018.pdf

34 Voluntary National Review 2021 Sweden, Report on the Implementation of the 2030 Agenda for Sustainable Development, p. 21 :sustainabledevelopment.un.org/content/documents/279582021_VNR_Report_Sweden.pdf



cooperation between government ministries and actions taken by the Knesset to promote the issue.

a. Integration Between Government Ministries:

The 2013 report of the task force on improving government ministries' strategic coordination and operational capabilities (Governance Committee)³⁵ determined that the prevailing organizational culture in Israeli government ministries is to operate independently, even though many issues require the involvement of multiple ministries. Despite awareness of the need to institutionalize cooperation and integrated work between ministries, such collaboration remains limited.³⁶

The first attempt to establish inter-ministerial cooperation following the adoption of the agenda in 2015 took place in June 2018. At that time, the Prime Minister authorized the then-Director General of the Ministry of Foreign Affairs to establish an inter-ministerial team to coordinate preparatory activities for Israel's participation in the HLPF, which was scheduled to take place in New York in July 2019. Additionally, the Prime Minister directed that the team be led by representatives from the Ministries of Foreign Affairs and Environmental Protection, with participation from representatives of the Prime Minister's Office, the Ministry of Finance, the Ministry of Economy, the Ministry of Energy and Infrastructure, the Ministry of Education, the Ministry of Housing, the Ministry of Welfare, and other relevant affiliated bodies.

The inter-ministerial team convened for the first time in August 2018, and by July 2019, several working groups had been established. Some were led by the Ministry of Environmental Protection, while others were headed by different ministries. Each group examined the goals and indicators related to its respective target to advance relevant policies. Representatives from the Central Bureau of Statistics compiled and analyzed the statistical findings of this review. All the findings from the working groups were consolidated into an official national report.

In July 2019, Israel participated in the HLPF in New York and successfully presented its VNR on behalf of the state, as noted by many of the officials involved in its

35 The Task Force for Formulating an Operational Plan to Improve Government Ministries' Strategic Coordination and Execution Capabilities (Governance Committee) was established by Government Decision No. 4028 on December 25, 2011, following the report of the Committee for Socio-Economic Change, chaired by Prof. Manuel Trajtenberg (Trajtenberg Report).

The task force was led by the then-Director General of the Prime Minister's Office and comprised 14 members, including the then-Head of the National Economic Council, the then-Civil Service Commissioner, and the then-Government Secretary. It also included directors-general and senior officials from various ministries (Justice, Prime Minister's Office, Finance, Agriculture and Rural Development, Environmental Protection, Welfare, and Culture and Sports), as well as public representatives.

36 Report of the Task Force on Improving Government Ministries' Strategic Coordination and Execution Capabilities (Governance Committee), March 2013, p. 32:
www.gov.il/BlobFolder/reports/report300613/he/Reports_Report300613.pdf



preparation and presentation. A key factor in this success was the collaboration between relevant sectors, particularly government ministries.

The State Comptroller's Office commends the actions of the Ministry of Foreign Affairs and the Ministry of Environmental Protection for successfully engaging government ministries in collaborative efforts from August 2018 to July 2019. These efforts led to the preparation of Israel's VNR on the extent and manner of the agenda's implementation and its presentation at the HLPF in 2019.

In its 2019 decision, the government determined that the institutional mechanism that had driven the process of presenting the VNR, as mentioned above, led by the Ministers of Foreign Affairs and Environmental Protection, would continue to operate to promote work processes that would facilitate the actual implementation of the targets.³⁷

The institutional mechanism sought to establish a foundation for joint work. In January 2020, the then-Directors General of the Ministry of Foreign Affairs and the Ministry of Environmental Protection approached government ministries, requesting that they appoint representatives to a working team "to integrate and implement the targets within the ministries' work plans".

In its January 2025 response to the audit findings, the Ministry of Environmental Protection stated that its primary role in working with government ministries was to provide knowledge, raise awareness, and encourage ministries to select key policy areas for implementing the targets.

The first meeting of this working team took place in July 2020. Subsequently, until the conclusion of the audit, only two additional meetings were held – one in June 2021 and another in December 2021.

Additionally, in December 2021 and January 2022, representatives of the Ministry of Foreign Affairs and the Ministry of Environmental Protection distributed a questionnaire to government ministries, authorities, and public bodies. The purpose of the questionnaire was to collect reports, review the current status, and highlight key points for shaping a national mechanism for implementing the targets in Israel.

Through this questionnaire, they aimed to map out the main activities contributing to the advancement of sustainable development goals and to formulate recommendations for further promoting relevant targets by the respective

³⁷ The explanatory notes to the 2019 government decision (p. 4) state: "This proposed decision authorizes the existing institutional mechanism to continue the strategic process of implementing the targets, monitoring and measuring them, and reporting both domestically and internationally".



ministries or bodies. However, the response rate was low – out of approximately 40 government ministries, authorities, and public bodies contacted, only nine provided responses.

In its January 2025 response to the audit findings, the Ministry of Environmental Protection stated that its representatives had also held individual meetings with specific government ministries that expressed interest. Additionally, they conducted Zoom sessions with various groups and sectors, during which they presented the advance.

The 2019 government decision to implement sustainable development goals in government operations was primarily intended to establish an institutional mechanism requiring "cross-sectoral cooperation to maximize the potential for generating positive change".³⁸ This was based, among other things, on the recognition that "the autonomous work of a single government ministry will not provide an adequate response to the complexity of the challenges" that the goals aim to advance.

The audit found that between January 2020 and January 2022, the Ministries of Foreign Affairs and Environmental Protection attempted to foster such cooperation but were unsuccessful. The inter-ministerial working team they established for this purpose held only three meetings. Additionally, the response from government ministries and other public bodies to the questionnaire initiated by the team – designed as a preliminary step to map and identify cross-sectoral work areas aligned with the goals – was extremely limited, with only 9 out of 40 entities (approximately 22%) responding.

It was also found that from February 2022 until the conclusion of the audit, neither the Ministries of Foreign Affairs and Environmental Protection nor the ministers heading them – who, according to the government decision, were supposed to lead the institutional mechanism – took action to restart its operations. In practice, as of the audit's conclusion in July 2024, the governmental mechanism established by the 2019 government decision to drive integrative work and inter-ministerial cooperation regarding the sustainable development goals and their implementation is not functioning.

The Ministries of Foreign Affairs and Environmental Protection, along with the ministers heading them, must restart their activities as required by the 2019 government decision and take the necessary actions to institutionalize cross-sectoral cooperation between government ministries.³⁹

38 As stated in the explanatory notes to the 2019 government decision.

39 For further details, see the section "Granting Authority to Responsible Entities in the Implementation Process" below.



b. Activity of Parliament (the Knesset) for Advancing Sustainable Development Goals:

Parliamentary activity can enrich and expand discussions on various issues while also overseeing the work of government ministries and the implementation of programs to which the government has committed. The sustainable development goals are highly relevant to parliamentary work due to their cross-sectoral and interdisciplinary nature and their significant impact on all areas of life.

For example, in Canada, the Federal Sustainable Development Act mandates the establishment of a parliamentary committee to oversee the implementation of the national strategy on this issue.⁴⁰ In Germany, the Parliamentary Advisory Council on Sustainable Development (The Parliamentary Advisory Council on Sustainable Development) was established in the Bundestag in 2004. This council consists of 17 representatives from all parties and plays a key role in bridging social and governmental spheres.⁴¹

In Finland, a Development Policy Committee has been established, which includes expert committees and focuses on reviewing Finland's development policies as they relate to the implementation of sustainable development goals, particularly in areas such as biodiversity, food security, and climate.⁴²

In Israel, a kickoff meeting was held in January 2017, led by the then-Speaker of the Knesset, to promote and develop the SDGs within parliamentary channels. At the conclusion of the meeting, the Speaker of the Knesset summarized the key steps to be taken, including holding discussions on the topic within relevant committees, incorporating SDG-related dialogue in meetings with parliaments from other countries, establishing a steering mechanism (led by the Director-General of the Knesset or an internal parliamentary mechanism), and other actions.

From this meeting until the conclusion of the audit, several committee discussions were held in which the SDGs were mentioned or discussed:

The Committee on the Status of Women and Gender Equality: In March 2017, the committee held a discussion on "Adopting the SDGs – Sustainable Development Goals in Honor of International Women's Day". The discussion focused on various issues related to gender equality in the context of Goal 5 of the SDGs (Gender Equality).

⁴⁰ See also: laws-lois.justice.gc.ca/PDF/F-8.6.pdf, Section 13(1).

⁴¹ German Sustainable Development Strategy, updated 2021, p.84 : www.bundesregierung.de/resource/blob/974430/1940716/1c63c8739d10011eb116fda1aeb61ca/german-sustainable-development-strategy-en-data.pdf

⁴² See: www.kehityspoliittinentoimikunta.fi/en/group-of-experts



The Internal Affairs and Environment Committee: In November 2018, the committee held a discussion on "The State's Preparedness for Adopting the UN Sustainable Development Goals and Reporting on Them in 2019". At the conclusion of the discussion, the committee chair instructed that the necessary work processes be expedited in preparation for July 2019 (*the HLPF, as mentioned above*).

The Special Committee on Youth Affairs:

1. In February 2023, the committee held a discussion on "Israel and the SDGs (UN Sustainable Development Goals for 2030) in the Context of Future Generations". The committee's decisions were operational and aimed at advancing the issue in a focused and continuous manner.

Among its resolutions, the committee decided to examine which mechanisms had been established in Israel for implementing the goals and to assess the government's efforts in developing local indicators. It also called on the Prime Minister "to assign a designated body under his authority to lead the inter-ministerial committee for implementing these goals in Israel and to coordinate government efforts for their implementation, including setting a national strategy and prioritizing the goals according to policy priorities".

Additionally, the committee stated that it sees great importance in integrating the SDGs into government ministries' work plans and the state budget for 2023–2024.

2. In June 2023, the committee held a discussion on "The Environmental Protection Ministry's Preparedness and Work Plan for Meeting UN SDG 13 (Climate Action) in the Context of Future Generations".
3. In March 2024, the committee held a discussion on "Government Actions for the Preservation of the Dead Sea in the Context of Future Generations and in Relation to the SDGs".
4. In July 2024, the committee held a discussion on "Presentation of a Report on Idleness Among Young People in the Bedouin Community in the Context of the UN SDGs".

Between 2017 and 2024, several discussions were held in Knesset committees where the SDGs were mentioned or addressed. These discussions – particularly those led by the Special Committee on Youth Affairs – demonstrate the Knesset's recognition of the need to integrate the SDGs into government operations.

In the committee's February 2023 discussion, which focused specifically on this issue, several resolutions were adopted. Among them was a call to the Prime Minister to assign a designated body under his authority to lead the inter-ministerial committee for implementing the SDGs and to establish a national strategy on the matter. However, as of the audit's conclusion in July 2024, no evidence was found that this had been carried out.



Commission for Future Generations: In the past, the Knesset had a mechanism that, if it still existed today, would likely have made the implementation of the SDGs a central focus – the Commission for Future Generations. The establishment of the Commission for Future Generations was driven by the need to appoint an entity that would represent the interests of future generations before the legislative branch in areas such as environmental protection, education, health, economy, and technology.⁴³ As stated in the explanatory notes to the private member's bill: "Politicians sometimes tend to focus on resolving immediate issues that concern their voters, hoping that, in the long run, things will sort themselves out – or, in any case, that these challenges will become the responsibility of another government and another Knesset".⁴⁴

In March 2001, the Commission for Future Generations was established,⁴⁵ with its statutory purpose being to provide opinions on legislation (including secondary legislation) of particular relevance to future generations, to submit reports and recommendations to the Knesset on issues concerning future generations, and to advise Knesset members on these matters.⁴⁶ In practice, the Commission for Future Generations adopted a broad interpretation of its mandate and did not limit its role strictly to these areas. Over its five years of operation, the commission addressed 273 different issues, initiated 93 legislative proposals that were approved (and an additional 73 that were not approved), and published 145 position papers.

Less than a year after the commission was established by law, the first bill to abolish it was submitted. The first – and only – Commissioner for Future Generations completed his term in 2006, and in practice, the commission ceased to function. Ultimately, in December 2010, the commission was formally abolished by law.⁴⁷

Since the abolition of the Commission for Future Generations and until 2023, 11 private member's bills were submitted – none of which were passed – aiming to establish a mechanism to ensure long-term policymaking across all branches of government. These proposals sought to protect the rights of future generations by creating a dedicated body, such as a council or a commission.

43 Knesset Bill (Amendment No. 15) – "Commissioner for Future Generations in the Knesset", 2000 (Bill, p. 46).

44 The bill was submitted in January 2000 (Bill No. P/1236) under the title "Commission for Future Generations Bill, 2000".

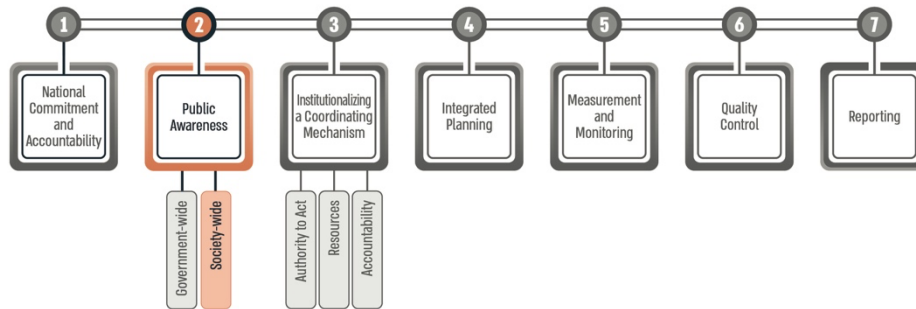
45 As part of the Knesset Law (Amendment No. 14), 2001, a new Chapter 8 was added to the law (Official Gazette of the State of Israel, p. 199).

46 Section 32 of the Knesset Law (Amendment No. 14), 2001.

47 Knesset Law (Amendment No. 29), 2010, *Official Gazette*, p. 94.



Actions as part of the Whole-of-Society Approach



Public Participation – as defined in the *Public Participation Guide* published by the Prime Minister's Office in 2017 – has become increasingly common in recent years, both globally and in Israel. It serves as a means to make better decisions – ones that are up-to-date, relevant, and practical. Public participation offers numerous benefits, significantly contributing to the development of cross-sectoral processes and policy formulation. Among other advantages, it facilitates access to new information and diverse perspectives, enables early identification of problems and obstacles, increases resources – whether budgetary, physical, or conceptual – enhances the legitimacy of policies, strengthens public trust, and improves oversight and accountability of government activities.⁴⁸

Sustainable Development Goal 17 ("Partnerships for the Goals") includes several targets, one of which is to "encourage and promote effective public, public-private, and civil society partnerships, building on the experience and strategies of partnerships" (Target 17.17). Indeed, in many countries, the government sector has collaborated with organizations from the social, business, and academic sectors to enhance and advance sustainable development efforts.

For example, in Japan, shortly after the adoption of the goals under the 2030 Agenda in September 2015, the Open 2030 Project was established. This initiative facilitates partnerships among government institutions, research institutes, local authorities, the private sector, and nonprofit organizations to support the implementation of the agenda.⁴⁹

In Canada, the Sustainable Development Advisory Council operates to provide guidance on government strategies. The council comprises representatives from civil society, the private and commercial sectors, labor unions, and one representative from each

⁴⁸ Guide to Public Participation in Government Work, December 2017, pp. 11–12:
www.gov.il/BlobFolder/aboutoffice/aboutshituf/he/shituf.pdf

⁴⁹ *Japan's Voluntary National Review Report on the Implementation of the Sustainable Development Goals* (July 2017), p. 14: www.mofa.go.jp/files/000287390.pdf



Canadian province. Additionally, the law explicitly mandates the inclusion of six representatives from Indigenous communities, as well as ensuring diversity in the council in terms of age and gender.⁵⁰

In Ireland, the National SDG Stakeholder Forum aims to raise public awareness of the Sustainable Development Goals and promote their optimal implementation. The forum includes representatives from a wide range of sectors, including government and private entities, nonprofit and social organizations, academia, trade, local government, and the agricultural sector.⁵¹

Moreover, in some countries, public online platforms have been launched to ensure transparency and provide updates on the country's progress in achieving the goals, with some even allowing users to submit feedback and comments (Ireland,⁵² Canada⁵³). Additionally, some countries hold annual sustainability forums that facilitate broader discussions on the topic (Austria,⁵⁴ Germany⁵⁵). In Finland, a citizens' panel is conducted, in which hundreds of citizens assess and rank the country's progress toward achieving the goals.⁵⁶

The 2019 government decision also emphasizes the importance of civil society organizations' involvement in the process of implementing the goals. It stipulates that reporting obligations (to the government annually and to the UN periodically) should be carried out "based on the actions of the government, civil society, the business sector, and academia".

To advance initiatives that would raise public awareness and enhance the influence of civil society organizations, several social nonprofits led the establishment of a partnership among civil society organizations in 2018 to promote discussions on sustainability goals. Some 50 organizations responded to the call.⁵⁷ Based on this partnership, the "Agenda 2030: Social, Economic, and Environmental Security for All" project was launched in

50 See laws-lois.justice.gc.ca/PDF/F-8.6.pdf, par. 8.

51 Ireland: *Voluntary National Review* (2018), p. 17–18 : sustainabledevelopment.un.org/content/documents/19382Ireland_Voluntary_National_Review_2018.pdf

52 See: irelandsdg.geohive.ie

53 See: www.canada.ca/en/environment-climate-change/services/sustainable-development/departamental-strategies.html

54 *Austria and the 2030 Agenda – Voluntary National Review – Report on the Implementation of the Sustainable Development Goals* (2020), p. 19: sustainabledevelopment.un.org/content/documents/26512VNR_2020_Austria_Report_English.pdf

55 *German Sustainable Development Strategy*, updated 2021, p. 116 : www.bundesregierung.de/resource/blob/974430/1940716/1c63c8739d10011eb116fda1aeb61ca/german-sustainable-development-strategy-en-data.pdf

56 *Voluntary National Review 2020 Finland – Report on the Implementation of the 2030 Agenda for the Sustainable Development*, p. 16, 105: sustainabledevelopment.un.org/content/documents/26261VNR_Report_Finland_2020.pdf

57 As of the date of completion of this Audit, the partnership numbers around 70 organizations.



2021, with partial funding from the European Union. The project's goal was to strengthen civil society organizations in promoting the SDGs.⁵⁸

As part of the project, various activities were carried out to integrate the SDGs into the work of organizations, promote policies and local initiatives that connect different goals, and foster cross-sector partnerships to advance the goals. In a study published in May 2024, civil society organizations involved in the project noted that "the experience of cross-sectoral collaboration within the project highlighted the challenge of implementing the core concept underlying the SDGs, which requires joint efforts from all sectors to achieve them... Advancing the goals necessitates addressing complex social issues that no single sector can resolve alone".

They also noted in this study that a major barrier to their efforts in promoting the SDGs is the lack of government commitment to advancing them. They added: "Lessons from other countries suggest that organizations are more likely to engage in promoting the SDGs when they see that the government is driving meaningful processes. Civil society organizations, as well as other sectors – such as the business sector and academia – play an important role in advancing the goals within their respective domains. However, without a governmental body that harnesses these efforts toward achieving the SDGs, with the necessary responsibility, authority, and resources at its disposal, the ability of these organizations remains limited".

The 2019 government decision emphasizes the importance of civil society organizations' involvement in the process of implementing the SDGs, stipulating that reporting obligations (to the government annually and to the UN periodically) should be carried out "based on the actions of the government, civil society, the business sector, and academia". It is evident that the civil society sector is aware of the need to integrate the SDGs. As a result, in 2018, a coalition of civil society organizations (hereinafter – the Civil Coalition) was established, comprising approximately 70 social organizations. Its purpose is to strengthen civil society organizations in promoting sustainable development goals.

It was found that the initiation of dialogue between the government and the Civil Coalition by the Ministries of Foreign Affairs and Environmental Protection in 2018–2019, ahead of Israel's presentation of its VNR at the HLPF in July 2019, was an important step. Within this framework, representatives of the Civil Coalition participated in the HLPF, delivered a speech at the plenary session, and contributed a comprehensive appendix to the written report.

58 "Advancing the UN Sustainable Development Goals to Influence Policy in Israel", Action Research by Civil Society Organizations, May 2024, p. 3: itach.org.il/sdg/wp-content/uploads/341HE.pdf



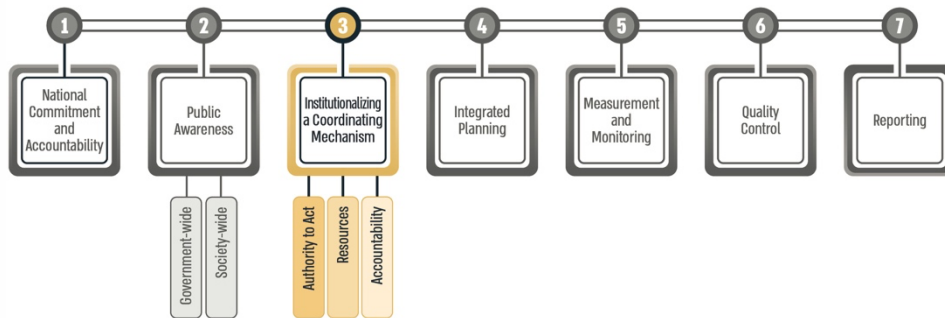
However, similar to the limited governmental activity on this issue since the submission of the VNR in 2019, the intersectoral dialogue – between government ministries on one hand and the Civil Coalition on the other – has significantly declined, to the point of being nonexistent. In practice, from late 2019 until the conclusion of the audit, the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, did not take action to achieve the goal of encouraging and promoting effective partnerships among the public, the public-private sector, and civil society – partnerships that should be based on expertise and strategic collaboration.

In its January 2025 response to the audit findings, a representative of the Civil Coalition informed the State Comptroller's Office that the coalition of organizations working to implement Agenda 2030 in Israel has been active since 2019 in advancing the SDGs. She emphasized that the coalition plays an important role, including recruiting partners to create a shared agenda and amplifying the voices of marginalized and excluded groups. She further stated that the organizations' familiarity with on-the-ground needs is a key reason for involving them in policy planning for advancing the SDGs. Additionally, she noted that these organizations can leverage their unique knowledge and capabilities to help develop a cross-sectoral mechanism for implementing the goals in Israel.

The State Comptroller's Office recommends that the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, relaunch their activities as required by the 2019 government decision. As part of this effort, they should also initiate cross-sectoral collaborations and foster dialogue with civil society organizations, the business sector, and academia. It should be emphasized that for a successful dialogue and increased public awareness, a driving force is required – and this force must come from the government sector.



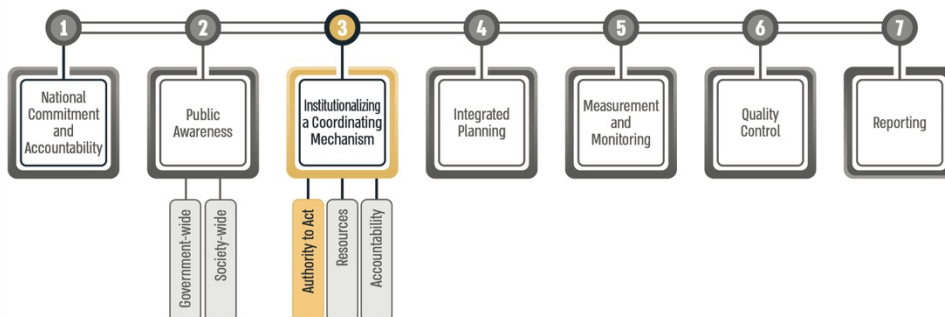
3. Institutionalizing a Coordinating Mechanism



As part of the institutionalization of a coordinating mechanism, the audit examined the following aspects:

- (a) Granting authority to entities responsible for the implementation process.
- (b) Allocation of resources to support the implementation process.
- (c) Establishment of accountability regarding the issue.

Granting Authority to Entities Responsible for the Implementation Process



The Agenda 2030 framework emphasizes the importance of designating a national institutional body to strengthen the SDGs at both the national and local levels. This body should balance the three dimensions of sustainable development – economic, social, and environmental – and address both current and future challenges that arise during the implementation of the goals.⁵⁹

⁵⁹ United Nations Development Programme, Institutional and Coordination Mechanisms – Guidance Note on Facilitating Integration and Coherence for SDG Implementation, 2017, p. 7:



Similarly, in Israel, it was determined that an institutional mechanism is a crucial component for the successful implementation of the SDGs. Within its mandate, this mechanism is expected to oversee policy and strategy at both national and international levels, monitor government decisions, and coordinate efforts between government ministries, governing bodies, and non-governmental stakeholders.⁶⁰

As noted, the 2019 government decision, which defined the institutional mechanism for implementing the SDGs, assigned the Ministers of Foreign Affairs and Environmental Protection responsibility for coordinating its activities. It stipulated that they must propose sustainable development indicators for national strategic directions and assist government ministries in implementing them. Additionally, the decision assigned further responsibilities to the National Economic Council in the Prime Minister's Office and its head, as will be detailed below.

Assigning Coordinating Responsibility to the Ministries of Foreign Affairs and Environmental Protection

In the November 2018 discussion of the Knesset's Internal Affairs and Environment Committee on "The State's Preparedness for Adopting the UN Sustainable Development Goals and Reporting to the UN in 2019", the OECD's required characteristics for the leading entity in the implementation process were presented. According to these requirements, the leading entity should be neutral, possess the capabilities and authority to foster inter-ministerial cooperation, bridge gaps and mediate disagreements between government bodies, engage non-governmental stakeholders in the process, and drive broad policy change.⁶¹

The audit examined the background that led to the selection of these two ministries (the Ministry of Foreign Affairs and the Ministry of Environmental Protection) to lead the implementation of the SDGs:

1. In June 2018, the Prime Minister assigned the Ministry of Foreign Affairs and the Ministry of Environmental Protection the task of establishing a **"Coordination Team for Israel's Sustainability Actions to Prepare the National Sustainability Presentation"** (emphasis added) in preparation for the 2019 HLPF.

2. The following reasons led to this appointment:

Ministry of Foreign Affairs – Its involvement in the international dialogue on the SDGs since 2015, its engagement with the topic as part of Israel's foreign policy, its role in bringing the issue to the *Israeli policy agenda*, and the appointment – for the first

sustainabledevelopment.un.org/content/documents/2478Institutional_Coordination_Mechanisms_GuidanceNote.pdf

60 "Implementation of the Sustainable Development Goals", National Review Israel 2019, p. 10, 12.

61 Knesset Internal Affairs and Environment Committee Meeting, November 5, 2018. Also see: OECD Policy Coherence for Sustainable Development 2018, pp. 94–95.



time – of a Special Ambassador for Sustainability and Climate Change within the ministry.⁶²

Ministry of Environmental Protection – The association of the term *sustainability* with environmental protection aspects.

Additionally, at the time, both ministries had officials who strongly supported the initiative and chose to advance it as part of their professional vision.

3. Due to their involvement in formulating the VNR, these ministries also led the advancement of the 2019 government decision. Given their ongoing engagement with the issue, they were assigned responsibility for coordinating its implementation as a matter of continuity.

This is reflected in the explanatory notes to the government decision, which state that the decision "[authorizes] the existing institutional mechanism [led by the Ministries of Foreign Affairs and Environmental Protection] to continue the strategic process of implementing the goals, monitoring and measuring them, and reporting both domestically and internationally".

It follows that the appointment of the Ministries of Foreign Affairs and Environmental Protection in June 2018 for preparation of the 2019 international conference had a significant impact on their designation as the coordinating entity for the implementation process of the SDGs.

It should be noted in this context that associating the term "sustainability" solely with environmental protection, as mentioned above, diminishes the significance of the term and the wide range of values it promotes. This narrow definition limits the potential impact of government action on the issue.

In the November 2018 discussion of the Internal Affairs and Environment Committee – which took place before the adoption of the 2019 government decision – the then-Director General of the Ministry of Environmental Protection expressed concerns about the unsuitability of the emerging mechanism for its intended role.

He stated: "At the end of the day, neither the Ministry of Foreign Affairs nor the Ministry of Environmental Protection are the appropriate bodies to lead this effort... The entity that should coordinate this is the Prime Minister's Office, specifically the National Economic Council... because they are the most suitable body, with the authority, power, and ability to unite the government as one."

⁶² For example, the Ministry of Foreign Affairs promoted two discussions on the topic: May 2013 – "Summary of the Steering Committee Meeting on Supporting the UN Sustainable Development Goals (SDG) Definition Process"; January 2017 – "The Knesset Joins the National Effort to Implement the SDGs".



This position was reiterated four years after the government decision, in February 2023, during a discussion of the Special Committee on Youth Affairs in the Knesset. A representative of the Ministry of Foreign Affairs stated:

"I think we also need to examine whether the mechanism assigned to handle this – the Ministry of Foreign Affairs and the Ministry of Environmental Protection – is truly the right one. Should the Ministry of Foreign Affairs be dealing with poverty eradication in Israel?... We believe – and we have discussed this between our two ministries, Foreign Affairs and Environmental Protection – that there needs to be a coordinating entity".⁶³

Following the discussion, the committee called on the Prime Minister to "assign a designated body under his authority to lead the inter-ministerial committee for implementing these goals in Israel and to coordinate government efforts for their implementation, including setting a national strategy and prioritizing the goals according to policy priorities".

In their January 2025 responses to the audit findings, both the Ministry of Foreign Affairs and the Ministry of Environmental Protection raised concerns about their unsuitability for carrying out the assigned task. The Ministry of Foreign Affairs argued that its defined role (managing Israel's foreign relations), objectives, goals, capabilities, and expertise do not align with the responsibilities imposed on it under the 2019 government decision.

The Ministry of Environmental Protection stated that the lack of suitability of both ministries is "well known and understood among those working on the issue". It emphasized that neither ministry has the authority to direct other government ministries and that the matter is broad and cross-sectoral, encompassing economic and social dimensions in addition to environmental aspects. The ministry further characterized its efforts to integrate the SDGs as "only a partial success", despite its efforts and actions in the field.

For a successful implementation process, the leading entity must have the capabilities and authority to foster inter-ministerial cooperation, bridge gaps and mediate disputes among government entities, engage non-governmental stakeholders, and drive broad policy change. The audit found that the 2019 government decision, submitted by the Ministers of Foreign Affairs and Environmental Protection along with the Prime Minister, assigned these two ministries – and their respective ministers – national responsibility for implementing the SDGs in the work of all government ministries. However, before their appointment, the proposing entities did not assess whether these ministries had the necessary capabilities – including their ability to coordinate and align the actions of various ministries – to effectively fulfill this role.

63 Knesset Special Committee on Youth Affairs meeting on "Israel and the SDGs (UN 2030 Sustainable Development Goals) in the Context of Future Generations", February 20, 2023, p. 9.



Furthermore, in 2018 and again in 2023, representatives from both the Ministry of Foreign Affairs and the Ministry of Environmental Protection expressed reservations about their suitability for this responsibility and questioned their ability to fulfill the mandate assigned to them.

Moreover, the audit found that the 2019 government decision did not grant the Ministry of Foreign Affairs and the Ministry of Environmental Protection the necessary authority to fulfill the responsibilities assigned to them.

In light of the above, there is a significant gap in the ability of both ministries to fulfill the national responsibility assigned to them. This gap likely contributed to their failure to initiate and drive the necessary work processes on the issue (as described above).

Examining the Assignment of Coordinating Responsibility to the Prime Minister's Office: The audit found that within the **Prime Minister's Office (PMO)**, there is a **Government and Society Division**, whose purpose is to **lead the PMO's activities in governance and social affairs**. This division is responsible for:

- **Providing professional guidance** to the planning, policy, and strategy divisions in government ministries and affiliated units.
- **Integrating a culture of planning, monitoring, and oversight** into **government** ministries' operations.
- **Leading and coordinating the annual government work plan formulation process** as a central coordinating body, ensuring that plans are approved by ministry directors-general, **making key aspects accessible to the public**, and **tracking progress based on defined indicators**.

In July 2024, the Head of the Government and Society Division informed the State Comptroller's Office that the Government Work Plan Book could serve as a platform and tool for monitoring and tracking the use of SDG indicators. However, she added that: "Given the broad nature of the SDG indicators and the wide-ranging interpretations they can be given, the government's methodology is best suited for incorporating them as part of the strategic framework – within the goals and objectives outlined in the work plan book".

She also stated that in May 2023, she held discussions with the Ministry of Foreign Affairs and the Ministry of Environmental Protection regarding the use of existing platforms (such as the Forum of Deputy Directors-General for Planning, Policy, and Strategy and the Forum of Government Work Plan Managers) to assist them in collecting information from ministries and facilitating reporting efforts.

In her view, while the current management framework covers some essential content aspects required for integrating the SDGs, improvements are needed in data collection from ministries and making information more accessible. Therefore, she proposed that



"professional entities" establish a dedicated support team to work directly with government ministries and help "translate" their activities into the necessary framework for implementing the SDGs. Additionally, she suggested "establishing an inter-ministerial team at the director-general level" to act as a supporting body for implementation efforts.

Regarding the comprehensive coordination and oversight of the SDG implementation process by her division, the Head of the Government and Society Division stated that this matter depends on government priorities and management decisions within the Prime Minister's Office. She emphasized that, at present, it is not possible to take responsibility for this critical task without thorough preparation – both due to current emergency-related considerations and because "this is a task of significant resources and intensive efforts by skilled professionals with expertise in measurement and evaluation, as well as experience in working with international organizations".

It should be noted that globally, there is a recognition that due to their broad scope, integrating the SDGs into government operations requires coordination by a strong and cross-sectoral central body. In Germany, for example, the office that leads the implementation of the national SDG strategy is the Chancellor's Office (equivalent to the Prime Minister's Office).⁶⁴ In Ireland, the Prime Minister's Office heads the Senior Officials' Group, composed of senior representatives from all government ministries, to coordinate strategic SDG implementation.⁶⁵

In Belgium, a federal ministerial coordination and advisory mechanism was established to oversee SDG implementation, including legislative support at the federal level, led by the Prime Minister and Deputy Prime Ministers. In Japan, a Headquarters for the Promotion of the SDGs, chaired by the Prime Minister, was created.⁶⁶ In Austria, an inter-ministerial working group for SDG implementation is led by the Prime Minister and the Minister of Foreign Affairs.⁶⁷ In Denmark, a different cross-sectoral ministry, the Ministry of Finance, is responsible for coordinating the national SDG implementation program.⁶⁸

64 *German Sustainable Development Strategy*, updated 2021, p.18 : www.bundesregierung.de/resource/blob/974430/1940716/1c63c8739d10011eb116fda1aecb61ca/german-sustainable-development-strategy-en-data.pdf

65 Ireland: *Voluntary National Review* (2018), p. 17 : sustainabledevelopment.un.org/content/documents/19382Ireland_Voluntary_National_Review_2018.pdf

66 *Japan's Voluntary National Review Report on the Implementation of the Sustainable Development Goals* (July 2017), p. 4: www.mofa.go.jp/files/000287390.pdf

67 *Austria and the 2030 Agenda - Voluntary National Review – Report on the Implementation of the Sustainable Development Goals* (2020), p. 13 : sustainabledevelopment.un.org/content/documents/26512VNR_2020_Austria_Report_English.pdf

68 *Report for the Voluntary National Review – Denmark's Implementation of the 2030 Agenda for Sustainable Development* (June 2017), p. 8 : sustainabledevelopment.un.org/content/documents/16013Denmark.pdf



Agenda 2030 emphasizes the importance of granting authority to a coordinating body that will lead the implementation of the SDGs in government operations and address the challenges that arise in the process. In many countries, the Prime Minister's Office serves as this cross-sectoral, policy-driven coordinating body with strategic oversight and executive authority. The audit found that numerous countries – including Germany, Ireland, Belgium, Japan, and Austria – have assigned SDG implementation authority to their Prime Minister's Office (In Denmark, this role was given to the Ministry of Finance, based on the same rationale, as it is a cross-sectoral ministry with broad authority).

Similarly, in the processes leading up to Israel's 2019 government decision, the government acknowledged that a key component for successful SDG implementation is the establishment of an institutional mechanism with the authority to oversee policy and strategy at both the national and international levels. This mechanism should monitor the implementation of government decisions and coordinate efforts between government ministries, governing bodies, and non-governmental stakeholders.

The responsibility for leading the institutional mechanism in Israel was assigned to the Ministries of Foreign Affairs and Environmental Protection. The audit found a significant gap in these ministries' ability to fulfill the national responsibility assigned to them. Furthermore, the audit found that within the Prime Minister's Office, there is a Government and Society Division, whose role includes leading governance and social policy efforts. This division also acts as a coordinating body for government ministry planning processes, including assisting in the formulation of government work plans.

In its January 2025 response to the audit findings, the Ministry of Foreign Affairs stated that, in its view, the issue should be managed by a coordinating body, which it identified as the Prime Minister's Office. The Ministry of Environmental Protection similarly stated that the implementation of the SDGs should be led by "a body with the authority to mandate cross-governmental integration", specifically mentioning the Prime Minister's Office.

Additionally, the Ministry of Environmental Protection noted that in deciding on the appropriate entity for this responsibility, consideration should also be given to the expertise and commitment of the Ministries of Foreign Affairs and Environmental Protection, as well as the original rationale behind assigning them this role in the 2019 government decision.



The State Comptroller's Office recommends that the Prime Minister review, in consultation with the Minister of Foreign Affairs and the Minister of Environmental Protection, the suitability and capacity of their ministries to carry out the tasks assigned to them under the 2019 government decision – with a particular focus on their authority to coordinate and lead the process, taking into account the findings of this audit report. Additionally, it is suggested to examine with the Prime Minister's Office Director-General the possibility of having the Prime Minister's Office lead the process, with professional support from the Government and Society Division. Based on the outcomes of these examinations, the Ministers of Foreign Affairs and Environmental Protection, along with the Prime Minister, who jointly submitted the 2019 government decision, should consider whether to propose redefining the coordinating body in an updated government decision. It is emphasized that until an alternative decision is made, the entities designated in the 2019 government decision must fulfill their responsibilities as stipulated therein.

In his February 2025 response to the audit findings, the Director-General of the Prime Minister's Office stated that he recognizes the great importance of fulfilling the 2019 government decision. He further stated that, following this audit, he intends to take action to ensure the optimal implementation of the government decision. This includes:

- Mapping the challenges related to the implementation of the 2019 decision through the relevant entities within his office.
- Examining alternatives for advancing the implementation of the SDGs in government operations.
- Reviewing existing international measurement frameworks that influence SDG implementation.

Additionally, he noted that he plans to reach out to the Directors-General of the Ministries of Foreign Affairs and Environmental Protection to offer assistance in implementing the 2019 decision. He stated that Environmental his office will provide professional guidance, including "mapping and identifying measurement tools for SDG indicators", utilizing the Government Work Plan Book, which his office publishes annually.

The Director-General added that if it is determined that his office should take a more active role in advancing the necessary actions for implementing the 2019 decision, "this will be considered as part of the office's prioritization process and subject to broad professional discretion". He further stated that any such change would require an assessment of operational, professional, and organizational adjustments, emphasizing that "significant resources would be required" to support this effort.



Defining the Responsibility of the National Economic Council

The 2019 government decision defined the responsibility of the National Economic Council (NEC) regarding the implementation of the SDGs as follows: The Head of the NEC was designated as the key entity with whom the Ministers of Foreign Affairs and Environmental Protection must coordinate the sustainable development indicators they propose for government adoption. The strategic action directions for implementing the SDGs would be derived from strategic issues approved as part of the socio-economic strategic assessment, which falls under the NEC's responsibility.

The audit found the following findings regarding the role of the socio-economic strategic assessment in implementation of the SDGs:

In the 2012 government decision on "Institutionalizing and Enhancing the Government's Capabilities in Formulating and Managing Socio-Economic Strategy",⁶⁹ it was determined that the NEC would establish a Socio-Economic Division. The responsibilities of this division include: identifying and analyzing strategic trends and issues in depth, and coordinating inter-ministerial efforts to formulate a strategic assessment⁷⁰ that would be presented to the government annually.

According to the explanatory notes of the 2019 government decision, these strategic assessments serve as the foundation for Israel's institutional mechanism for strategic planning,⁷¹ and the sustainable development indicators should be derived from them. This aligns with the core principle of Agenda 2030, which serves as a guiding tool for comprehensive policymaking from an integrated and strategic perspective. The SDGs are designed to direct policymakers toward long-term strategy development for the benefit of future generations.

A previous audit by the State Comptroller, published in May 2023, found that June 2015 was the last time a Socio-Economic Strategic Assessment was submitted to the government, discussed, and approved. The audit also found that similar strategic assessments were formulated in 2020 and 2022, but the National Economic Council (NEC) did not receive approval from the Prime Minister's Office to present them to the government.⁷² Additionally, the same audit found that two other entities, whose

69 Government Decision 5208 – "Institutionalizing and Enhancing the Government's Capabilities in Formulating and Managing Socio-Economic Strategy", November 4, 2012, Section 2(a)(2) (hereinafter – the 2012 government decision).

70 A comprehensive mapping document detailing the socio-economic situation of Israel and providing the broadest possible overview of the environment in which the government operates, both domestically and globally, in the present and future (as defined in the "Terms" section of the government decision).

71 According to the explanatory notes of the 2019 Government Decision, the institutional mechanism for strategic planning is based on two key government decisions: The 2012 Government Decision (cited above); and Government Decision 4028: "Strengthening the Government's Governance, Planning, and Execution Capabilities – Follow-up Discussion", December 25, 2011, which established the foundation for translating government policy into measurable and comparable targets.

72 State Comptroller's Annual Report – May 2023, Chapter: "The National Economic Council", pp. 521, 531.



establishment was either recommended or decided upon in the 2012 government decision to lead socio-economic strategic processes in Israel, are no longer relevant: the Strategic Management Team,⁷³ which ceased operations in 2017;⁷⁴ and the Ministerial Committee on Socio-Economic Strategy,⁷⁵ which was never established.

Regarding the absence of a strategic assessment, the Ministry of Foreign Affairs, in its January 2025 response to the audit findings, stated that since the strategic assessment is the first required step in the 2019 government decision, its absence has prevented the implementation of the decision. The Ministry of Environmental Protection, in its response to the findings from the same date, stated that due to the lack of a strategic assessment, it advanced the implementation process by focusing on promoting SDG-related targets that each ministry had already set for itself.

The National Economic Council (NEC) is responsible for formulating the Socio-Economic Strategic Assessment (which is to be submitted for government approval annually). According to the 2019 government decision, the sustainable development indicators to be defined and implemented in government operations must be derived from this assessment in the following manner:

Based on the strategic action directions, which are themselves derived from the strategic issues approved within the assessment, the Ministers of Foreign Affairs and Environmental Protection, in coordination with the Head of the NEC, must propose development indicators for government adoption and integration into the work of ministries.

The audit found that since 2016, the NEC has not submitted an updated Socio-Economic Strategic Assessment to the government.⁷⁶ Since this assessment is a prerequisite for the SDG implementation process, the NEC is unable to fulfill its responsibility as outlined in the 2019 government decision.

The State Comptroller's Office emphasizes that the SDGs are intended to enhance and refine national strategic planning, both for the current generation and for the benefit of future generations. Even before initial preparedness processes for their implementation began in Israel, the SDGs have already served their purpose as a tool for identifying gaps, by highlighting a significant deficiency in government operations – namely, the absence of an up-to-date national socio-economic strategic vision.

73 Government Decision 5208 (2012), Section 4.

74 According to the State Comptroller's Annual Report – May 2023, p. 537, footnote 13, the strategic management team convened only twice – in August 2015 and January 2016.

75 Government Decision 5208 (2012), Section 5.

76 A previous audit of the National Economic Council (NEC), whose findings were published in May 2023, found that in 2020 and 2022, the NEC formulated strategic assessments of this kind but did not receive approval from the Prime Minister's Office to present them to the government.

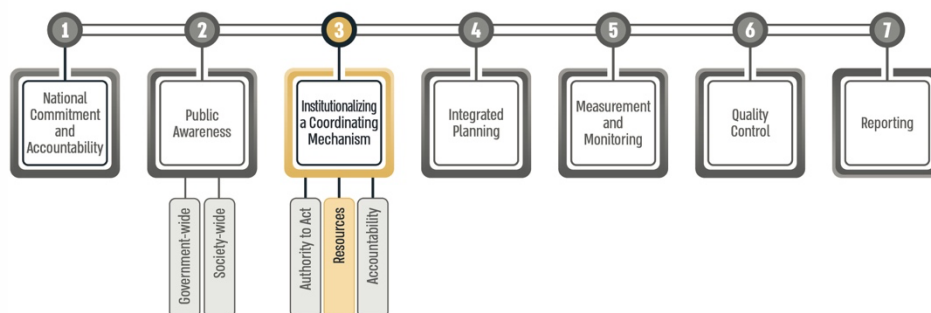


In its February 2025 response to the audit findings, the Prime Minister's Office stated that the National Economic Council (NEC) is currently working to formulate an updated strategic assessment and that "if this process reaches completion, it will enhance the NEC's ability to support the relevant activities". Additionally, the office stated that the 2015 strategic assessment remains in effect and that the absence of a more recent assessment does not prevent the establishment of relevant SDG targets as outlined in the 2019 government decision. Furthermore, the Prime Minister's Office suggested that the strategic action directions outlined in the draft assessments from 2020 and 2022 – which were never presented or approved – could be utilized if they differ from those approved in the 2015 assessment.

The State Comptroller's Office recommends that the National Economic Council (NEC) take action to fulfill its mandate regarding the formulation of a national socio-economic strategic assessment for Israel. Regarding the process of implementing the SDGs in government operations, the State Comptroller's Office further recommends that the NEC formally alert the heads of the coordinating mechanism designated in the 2019 government decision – the Minister of Foreign Affairs and the Minister of Environmental Protection – about its inability to provide the necessary foundation for implementing the decision.

The Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, should jointly examine with the NEC how to address this gap until an updated national socio-economic strategic vision is institutionalized, in a way that enables compliance with the 2019 government decision. Additionally, the Prime Minister's Office should work toward validating the draft strategic assessments so they can be approved by the government.

Allocation of Resources to Support the Implementation Process



The 2019 government decision stated three times that the process of implementing the targets would be carried out without additional budgetary impacts and within the existing budget of each ministry.



According to the government decision, the implementation process required in each government ministry the professional personnel to carry out the actions set forth in the decision. These actions include determining indicators for each strategic direction based on the UN development indicators, incorporating these indicators into work plans, and reporting on the extent of implementation and application of the 2030 Agenda to the relevant authority in the country, both as part of the annual government report and the periodic report to the UN.

According to a 2019 government decision, CBS officials are responsible for reporting the data required for measurement and evaluation. These officials told the audit team that certain indicators have not been measured by CBS since 2015 due to the lack of methodologies, which require a dedicated budget for development.

As part of the audit team inquiry to the Governance and Society Division of the Prime Minister's Office, following recommendations from officials the audit team had spoken with, the Division Head addressed the inputs she believed necessary for implementing this task. She informed the State Comptroller's Office that integrating these goals into the government's work is a task requiring "significant resources and intensive efforts by skilled professionals with expertise in measurement and evaluation, as well as experience in working with international organizations". She added that if her division were tasked with this responsibility, it would require dedicated resources and funding.⁷⁷

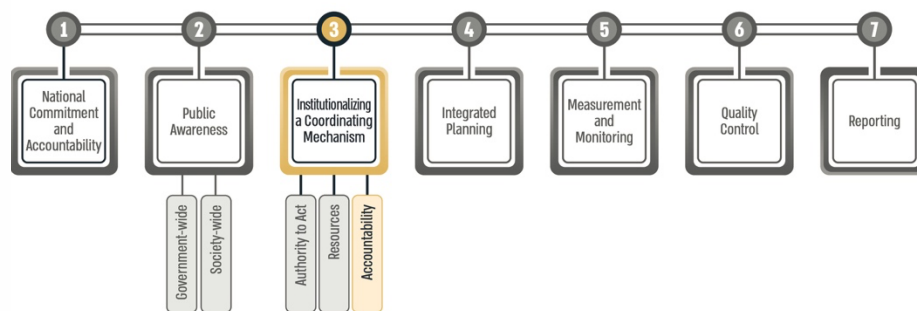
The 2019 government decision explicitly stipulated that the work process it established would have no budgetary implications and would be carried out within the existing budget of each ministry. This decision was submitted by the Prime Minister, the Minister of Foreign Affairs, and the Minister of Environmental Protection, and it was not preceded by any examination of the resources necessary to achieve the tasks detailed in the decision. This applies both at the level of individual ministries and in terms of overarching tasks involved in the process, such as recruiting professional staff, developing methodologies for measuring indicators to improve performance evaluation capabilities, and allocating resources for reporting to the government or the UN. Moreover, no follow-up was conducted to assess how the Ministries of Foreign Affairs and Environmental Protection advanced this process within their existing budgets. The absence of a directive for allocating necessary budgets significantly weakens the capacity to implement the government's decision, and in certain cases, may even render it meaningless.

⁷⁷ Among other things, the Division Head noted that the required inputs include dedicated personnel (subject-matter experts) and a set of supporting digital tools.



The State Comptroller's Office recommends that the Ministries of Foreign Affairs and Environmental Protection, along with their respective ministers, ensure that during the reassessment of the institutional mechanism for coordinating the SDG implementation process, budgets are aligned with the needs required to perform the tasks. Additionally, monitoring should be conducted with government ministries to verify their capacity to allocate funding sources and implement these tasks within existing budgets.

Establishment of Accountability



Accountability refers to the government's obligation toward the public, and the relevant aspect of accountability established by the 2019 government decision concerns reporting responsibility – that is, the obligation to provide an account of governmental or administrative actions. The two aspects specified in this government decision require the ministers responsible for the process (the Ministers of Foreign Affairs and Environmental Protection) to submit the development indicators defined by the government ministries for government approval before integrating them into work plans, and to report annually to the government and periodically to the UN on progress toward implementing the 2030 Agenda.



The audit found that the Ministries of Foreign Affairs and Environmental Protection and their respective ministers, responsible according to the 2019 government decision for institutionalizing accountability in the mechanism implementing the SDGs in government work, did not meet the accountability objectives: (a) By the end of the audit period in July 2024, they had not presented sustainable development indicators for government approval, as required by the 2019 decision, because the preliminary processes for defining these indicators had not even begun (as described in previous chapters); and (b) they did not fulfill their reporting obligations to the government or the UN regarding progress toward implementing the 2030 Agenda. During the five years since this obligation was established in the 2019 government decision until the audit concluded, the Ministers of Foreign Affairs and Environmental Protection submitted no such reports to either the government or the UN.⁷⁸

The ministers also did not inform the government about the failure to implement the decision or about its impact on achieving the 2030 Agenda. Raising a red flag to the government regarding non-implementation by either of the leading entities – the Minister of Foreign Affairs or the Minister of Environmental Protection – could have prompted the government to reassess and improve the existing mechanism. This, in turn, might have accelerated progress in implementing the SDGs in government operations at an earlier stage.

In its response from January 2025 to the audit findings, the Ministry of Environmental Protection stated that a draft report to the government on implementing the SDGs was prepared in 2021 but has not yet been submitted due to various reasons (These include turnover among senior officials at the ministry, objections to the report by "a senior ministry official", concerns raised by the Ministries of Foreign Affairs and Environmental Protection regarding its content resulting in numerous revisions, changes of consultants drafting the report, a leave of absence by the employee responsible for the issue, insufficient budget for editing and design, and uncertainty regarding the appropriate timing for submission under current circumstances). As of January 2025, the Ministry of Environmental Protection noted that "the revised draft is awaiting final approval".

Regarding periodic reporting to the UN on progress toward implementing the Agenda, it should be noted that as of the audit's conclusion (covering 2016–2024), countries around the world had submitted 366 VNRs – some submitting multiple reports. Israel submitted a VNR in 2019 and participated in the HLPF that year. At the conclusion of the audit, Israel had registered to present its next report at the upcoming HLPF scheduled for July 2025.

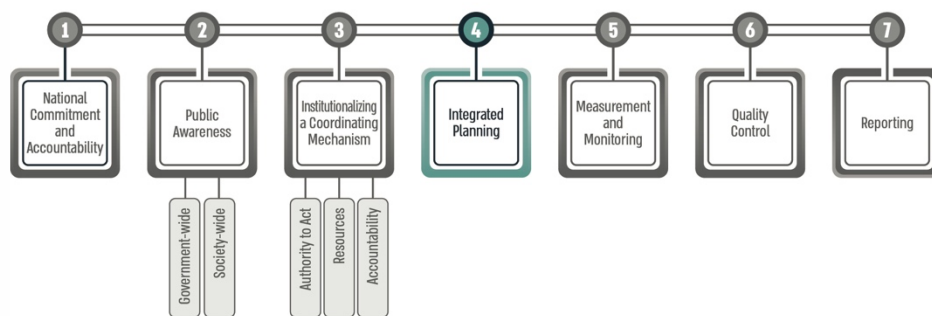
⁷⁸ The only report (VNR) submitted by Israel to the UN was presented in the same month in which the 2019 government decision was adopted (July 2019).



In its January 2025 response to the audit findings, the Ministry of Environmental Protection stated that the VNR report is voluntary and submitted at a time suitable for the reporting country. It further noted that the Ministry, along with the Ministry of Foreign Affairs, initiated the process for submitting a VNR in 2024; however, due to events occurring over the past year, this was not realized. The Ministry added that preparations are underway for submitting a VNR in 2025, funded jointly by the Ministries of Foreign Affairs and Environmental Protection.

The Ministries of Foreign Affairs and Environmental Protection and their respective ministers should take action to fulfill their obligation to report annually to the government on progress toward implementing the 2030 Agenda, as required by the government decision. They must also provide the government with an updated overview, including the challenges and difficulties encountered during the five years since the adoption of the decision.

4. Integrated Planning



Implementation plans are critical for integrating the SDGs. As part of the SDG integration process, governments must map and assess which goals are already being addressed through existing policy plans and which require the development of new policies. Governments are also expected to set implementation priorities that reflect each country's national needs.⁷⁹ The audit examined whether the government developed implementation plans in collaboration with stakeholders, and whether these plans were coherent in terms of achieving the goals in an integrated manner.

The explanatory notes accompanying the 2019 government decision explicitly expressed the necessity of an implementation plan: "At the implementation level, the state is expected to prepare an action plan identifying topics and issues to focus on, aligned with

79 A Practical Guide to Government SDG Preparedness Reviews (July 2018), p. 24: www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf



the vision of the 2030 Agenda, through significant public participation process". Additionally, the integrated nature of the SDGs was highlighted as an advantage of the implementation process, emphasizing that "the goals emerged from a vision to address global and national challenges, and autonomous efforts by individual ministries will not adequately resolve the complexity of these challenges. Therefore, nationwide cross-sector collaboration is essential to maximize the potential for generating positive change".

The 2019 government decision also states that the purpose of the established work process is to integrate sustainable development indicators into government ministries' work plans.

As part of the interministerial team's work, which held three meetings following the HLPF convened in July 2019, the leading ministries, assisted by the CBS, mapped the indicators and strategic issues relevant to government ministries or other public entities. However, this was the first and only step undertaken by these ministries toward developing a plan to achieve the goals in an integrated manner.

Implementation plans are critical to integrating the SDGs, and the need for such plans within each government ministry was established in the 2019 government decision. These plans are intended to ensure coordinated and integrated government action among ministries, as necessary. The audit found that, as of its conclusion – approximately five years after the government's decision – the Ministries of Foreign Affairs and Environmental Protection and their respective ministers had not guided government ministries to develop individual, let alone integrated, implementation plans for achieving these goals.

The 2019 government decision assigns responsibility to the Ministers of Foreign Affairs and Environmental Protection to lead the process of implementing the SDGs in government ministries and their work plans. The State Comptroller's Office recommends that these ministries and their respective ministers ensure that the implementation plans – once formulated – are coherent and reflect cross-sector collaboration and stakeholder involvement, as stated explicitly in the explanatory notes accompanying the decision. It should be emphasized that until an alternative coordinating mechanism is established, these bodies must act to carry out the government's decision.⁸⁰

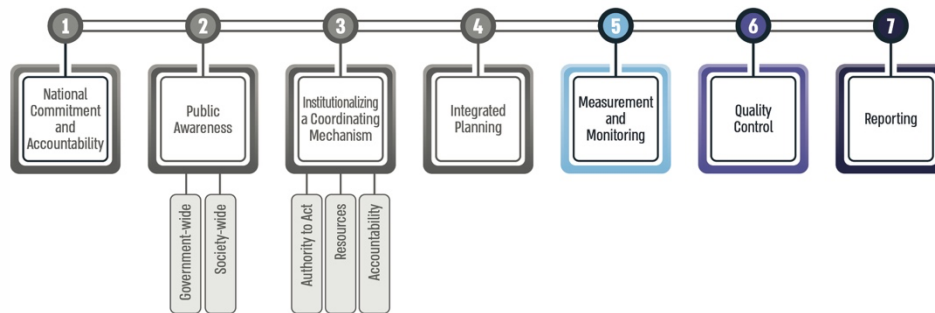


The four steps examined thus far addressed policy-related aspects. The following three steps will focus on information-related aspects.

80 Regarding the coordinating mechanism, see above section entitled "Granting Authority to Entities Responsible for the Implementation Process".



5. Steps 5, 6, and 7: Information Processes – Measurement and Monitoring, Quality Control, and Reporting on Goal Achievement



For the successful implementation of a measurement process that enables accurate and high-quality monitoring and tracking of goal achievement, high-quality, accessible, up-to-date, and reliable data is essential. Information plays a crucial role in this process, as it serves as the foundation for reporting and policy development. Moreover, it ensures the commitment to the principle of "No one is left behind".⁸¹

As part of the final three stages of the model, the audit examined whether the government had established a system or methodology to support monitoring and tracking progress toward the goals; whether it ensured that all indicators underlying the goals were relevant, clearly defined, and measurable; and whether it conducted quality controls on the measurement process and accordingly reported progress to stakeholders – both in the governmental and non-governmental sectors – while highlighting existing gaps.

The CBS, like statistical offices in other countries, is responsible for collecting the data required for measurement and evaluation. According to the 2019 government decision, the CBS is required to support the process of developing indicators by government ministries and relevant bodies and to assist these entities in reporting on the implementation of the 2030 Agenda – annually to the government and periodically to the UN. The decision also stipulates that the coordination of international reporting on the indicators will be carried out through the National Statistician.

As a result of the 2019 government decision, the CBS is required to: (a) Collect data from government ministries as needed, process it into meaningful information, and

81 *A Practical Guide to Government SDG Preparedness Reviews* (July 2018), p. 26:
www.intosai.org/fileadmin/downloads/focus_areas/SDG_atlas_reports/Netherlands/SDGs_Netherlands_Sharaka_prep_EN.pdf



ensure its quality. (b) Coordinate national reporting and statistical publication for all indicators at the international, national, and local levels.

Regarding data collection and information processing:

1. CBS representatives have participated in all processes related to the implementation of the SDGs to date. They attended the meetings preceding the 2019 HLPF, as well as the few meetings held afterward. Additionally, they authored the statistical appendix of the VNR.
2. Regarding data collection and responsibility for information quality, a CBS working team mapped all indicators underlying the goals and classified them into measurable and non-measurable categories. Some indicators were deemed non-measurable due to the lack of a methodology – meaning they require methodological development that the CBS cannot carry out independently, without external collaboration and funding (e.g., indicators assessing aspects of government policy). Others were classified as irrelevant (e.g., indicators applicable only to developing countries) or as lacking available data from the relevant entity. As of the audit's conclusion, out of 248 indicators,⁸² **113 were deemed non-measurable.**

For example, all indicators designed to assess progress toward Target 1.5 (within the goal of eradicating poverty), which focuses on building resilience to environmental, economic, and social hazards by 2030, are unavailable for measurement. These include: the number of deaths, missing persons, and people directly affected by disasters per 100,000 population (Indicator 1.5.1); and the direct economic loss attributed to disasters in relation to gross domestic product (GDP) (Indicator 1.5.2).

Similarly, within the "Good Health and Well-Being" goal (Target 3.9), which aims to reduce diseases and deaths caused by pollution and hazardous chemicals by 2030, the following indicators are not measured: mortality rate attributed to household and ambient air pollution (Indicator 3.9.1); and mortality rate attributed to unsafe water, unsafe sanitation, and lack of hygiene (Indicator 3.9.2).

In the "Quality Education" goal (Target 4.2), which seeks to promote equal access to pre-primary education by 2030, there is no measurement available for: the percentage of children under age 5 who are undergoing developmental monitoring in terms of health, learning, and psychosocial well-being, disaggregated by gender (Indicator 4.2.1).

For the "Gender Equality" goal, key indicators related to eliminating violence and exploitation against women and girls and preventing forced marriages and genital mutilation (Targets 5.2 and 5.3) are also unavailable for measurement, including:

⁸² As noted, there are 232 unique indicators, but due to the duplication of certain indicators, the total count amounts to 248 indicators.



the percentage of women and girls aged 15 and older who have been subjected to sexual violence by non-partners in the past 12 months, disaggregated by age and place of occurrence (Indicator 5.2.2); the percentage of women and girls aged 15–49 who have undergone female genital mutilation (FGM), disaggregated by age (Indicator 5.3.1).

In its January 2025 response to the audit findings, the Ministry of Environmental Protection stated that another challenge encountered in data collection was the submission of information through two separate channels – by government ministries to UN bodies and by the CBS to UN bodies. This sometimes resulted in different data being reported for the same goal, target, or indicator. The ministry added that "significant efforts have been made in recent years to improve data quality and enhance the data collection process from various government ministries".

Regarding its role in aspects of statistical reporting and publication:

1. Regarding reporting to the UN and its affiliated bodies, the CBS established a dedicated working team for this purpose, serving as the focal point for all UN entities requesting information and data. This team collects and verifies data by coordinating with designated contacts in relevant government ministries before reporting back to the UN. Additionally, the team conducts measurements of various targets as part of the CBS's membership in the global statistical community and in working groups related to UN and OECD statistics. This team has been operating continuously since 2015.
2. The CBS proactively publishes publicly accessible information (through press releases)⁸³ reporting on the progress made toward achieving the established targets. These reports categorize indicators into those where the target has been met and those where it has not. In these publications, the CBS addresses both the Sustainable Development Indicators defined by the UN in the 2030 Agenda and those defined by the OECD, which are considered more relevant for developed countries.

The 2019 government decision stipulates that the CBS will support the process of developing indicators by government ministries and coordinate reporting to the government and the UN on the implementation of the 2030 Agenda. The State Comptroller's Office acknowledges the work of the CBS task force in fulfilling its responsibilities under this decision, particularly in mapping and classifying the indicators, conducting the measurement process for the targets, and reporting on them, from 2015 to the present.

⁸³ As of the conclusion of the audit, data was published on three occasions: December 5, 2019; March 29, 2022; and August 31, 2023. The information is available at: www.cbs.gov.il/he/pages/search/SearchResultsMain.aspx?k=SDG.



However, as of the conclusion of the audit in July 2024, Israel lacks the capacity to assess progress toward achieving the SDG targets, as no structured work process for their implementation is in place. The audit found that the CBS's ability to provide a comprehensive status report on the indicators underlying the SDGs is limited. This is because, as of the audit's conclusion, approximately 45% of the defined indicators (113 out of 248) are not measurable due to the absence of a methodology, lack of relevance, or missing data from government ministries, which hold most of the necessary information.

The Ministries of Foreign Affairs and Environmental Protection, designated by the government decision as responsible for integrating the SDGs into government ministries' work, must take action and support the CBS in increasing the number of measurable indicators. This can be achieved either by allocating resources for the development of methodologies or by enhancing efforts to strengthen cooperation between government ministries and the CBS on this matter. Strengthening these efforts is essential to enable the CBS to establish a comprehensive, up-to-date, and reliable database – both for developing relevant indicators and for reporting an accurate picture of Israel's progress to stakeholders, the public, and UN bodies.

The CBS must report to the Ministries of Foreign Affairs and Environmental Protection and their respective ministers – who are responsible for overseeing the SDG implementation process according to the 2019 government decision – on the gaps in fulfilling its role in this process. This includes reporting on government ministries and entities that are not cooperating in providing the necessary data, as well as outlining the resources needed, both in terms of budget and other requirements, for developing methodologies to measure the targets.

Establishing Preparedness for SDG Implementation in Israel – Benefits and Costs

A successful implementation process of the SDGs – for which government preparedness, as examined in this audit, is a necessary condition – can benefit Israel on multiple levels, both nationally and internationally. On the national level, the SDGs serve as a professional policy tool, developed over two years by many countries, including Israel. Their reliability is reinforced by their foundation in quantitative, statistical indicators that are regularly updated. The SDGs are also flexible, allowing for their adaptation to each country's policies and needs.

Adopting the underlying working methodology of the SDGs can contribute to government policy development, fostering systematic planning, long-term strategic vision, and an integrated approach. This approach promotes interministerial and cross-sector collaboration, significantly improving the efficiency of government ministries – particularly in terms of resource allocation and required inputs.



On the international level, the driving force behind the SDGs is the improvement of policies to create a better world for the present and future generations. The SDGs are also at the center of global discourse on development and domestic policy, with international organizations, including the OECD, recognizing them as key policy tools. Furthermore, the values embedded in the SDGs are expected to continue shaping international discussions in the political, social, public, and economic spheres for years to come. The international arena also presents an opportunity for Israel to showcase its achievements in development and technological innovation, leveraging these successes to create business opportunities, strengthen economic growth, enhance diplomatic outreach, and improve Israel's standing within the global community.

Regarding these benefits, it is evident that the required inputs are not substantial – the primary change needed is conceptual ("adopting the language of the SDGs"), and most efforts will be concentrated in the initial stages to kickstart the process and shift the existing organizational culture. Since government ministries already operate based on structured strategies, risk management frameworks, and predefined annual or multi-year work plans, aligning their actions with the perspective of the SDGs will establish the necessary preparedness for a successful and effective implementation process.

The benefits of implementing the SDGs in government operations were a key consideration in the 2019 government decision, which established a mechanism for their implementation. This was emphasized at the time of the decision's adoption by the Prime Minister, who stated:

"In some of these indicators, we are highly advanced and even ahead of the UN; in others, we are not, and we need to close the gap. However, I believed a year ago that this is a worthwhile initiative – one that can propel Israel to a position where it becomes a global leader in critical fields. That is why I requested that this be incorporated into government plans".

Since the Ministers of Foreign Affairs and Environmental Protection, who submitted the 2019 government decision and were designated as its leading authorities, did not fulfill their responsibilities as outlined in the decision, as indicated in this audit, Israel has not been able to benefit from these advantages – neither at the national level, through the adoption of a policy tool that could enhance governance, nor at the global level, within international organizations and the broader international community.

The State Comptroller's Office recommends, as consistently highlighted throughout this audit, that the Ministries of Foreign Affairs and Environmental Protection, under the leadership of their respective ministers – who are responsible, according to the 2019 government decision, for integrating the SDGs into government operations – conduct an analysis of the benefits of SDG implementation versus the associated costs. This process should be carried out in collaboration with the Director-General of the Prime Minister's Office, with a particular focus on the current stage in the implementation timeline (the beginning of the final third of the designated period).



This analysis is essential to allow for a comprehensive and strategic review of the defined framework, identifying necessary adjustments to ensure a broad and effective approach, as far as possible.

In his February 2025 response to the audit findings, the Director-General of the Prime Minister's Office stated that he sees great importance to the implementation of the 2019 government decision and to the establishment of measurement and evaluation processes aligned with international measurement frameworks to promote sustainable development. He further noted his intention to work toward the optimal implementation of this government decision while exploring alternative approaches for implementing the indicators in government operations.



Summary

Sustainable development is a process aimed at ensuring that the needs of the present generation are met without compromising the ability of future generations to meet their own needs. At its core, it is based on principles of economic growth, while improving quality of life, reducing social inequality, and preserving the Earth's resources. This process is both conceptual and practical and has been a subject of discussion in the international community for over 50 years – and in Israel for over 20 years.

In 2015, all UN member states, including Israel, unanimously agreed to adopt 17 universal goals of critical importance to humanity and the environment, which include specific targets and indicators to measure progress. The implementation period for integrating the SDGs into national policies was set for 2016 to 2030.

The audit findings indicate that while the Israeli government formally expressed its commitment to implementing the 2030 Agenda through the 2019 government decision, this commitment has remained merely declarative. As of the conclusion of this audit – marking a decade since Israel adopted the SDGs and the beginning of the final third of the implementation period – there is still no mechanism in place to ensure the successful implementation of the SDGs in government operations.

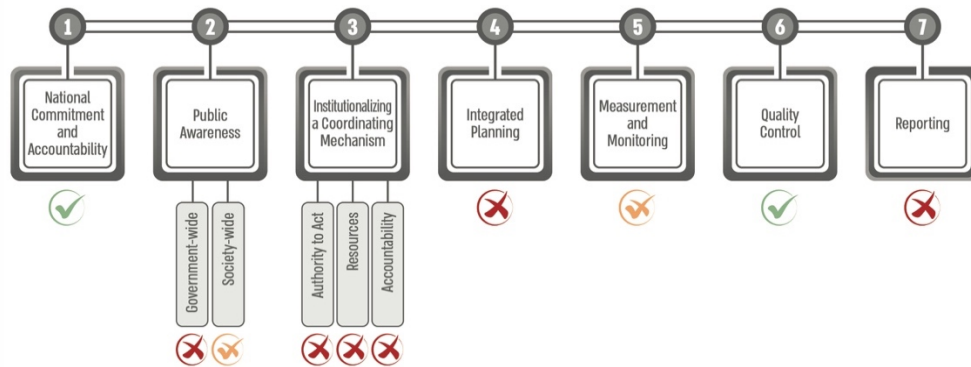
The audit found that the 2019 government decision, which assigned responsibility for its implementation to the Minister of Foreign Affairs and the Minister of Environmental Protection, in coordination with the Head of the National Economic Council, has not been implemented since its adoption. The key findings include:

(a) Relevant Sustainable Development Indicators for Israel – have not been developed. (b) Integration among government entities and dialogue between the government and civil stakeholders to raise awareness – is not currently taking place. (c) The designated implementation mechanism – does not align with the capabilities of the entities responsible for it or with the authority vested in them. (d) According to the government decision, a national economic-social strategic assessment is a fundamental prerequisite for the implementation process – however, the last time such an assessment was submitted and approved by the government was in June 2015. (e) Dedicated budgets for implementing the process – have not been allocated. (f) Reporting to the government on the issue – has never been provided, and reporting to the UN was done only once (in 2019). (g) Implementation plans for integrating the goals – have not been developed. (h) There are also gaps in the ability to collect and measure the data required for the implementation process.

The audit methodology used in this review was based on an international model developed by INTOSAI for conducting preparedness audits on the implementation of the SDGs in government operations. The methodology was adapted to align with the processes and mechanisms established in the 2019 government decision.



Figure 9: Audit Findings Based on the Model for Assessing Israel's Government Preparedness for Implementing the SDGs in Its Work



The State Comptroller's Office recommends that the Prime Minister's Office, the Ministry of Foreign Affairs, and the Ministry of Environmental Protection establish, in light of the findings presented in this report, a practical mechanism for implementing the SDGs in government operations in Israel. This mechanism must ensure a feasible implementation process, led by a coordinating entity with appropriate authority and capabilities, alongside the allocation of necessary resources. The goal is to develop coherent and integrated implementation plans that promote cross-sector collaboration, address broad systemic needs with a strategic perspective, and ensure accurate monitoring, tracking, and reporting on goal achievement.

The State Comptroller's Office emphasizes that the Prime Minister's Office, the Ministry of Foreign Affairs, and the Ministry of Environmental Protection must fulfill their responsibilities as stipulated in the 2019 government decision until and unless an alternative mechanism for SDG implementation is formally established and the government decision is revised accordingly.

The Director General of the Prime Minister's Office responded to the audit findings by stating that he attaches great importance to the implementation of the 2019 government decision and intends to ensure its optimal execution. His aim is to establish measurement and evaluation processes in Israel that align with international measurement frameworks to support the advancement of sustainable development.

The SDGs have become central to international discourse – 190 countries have submitted 366 reports to the UN on the extent and manner of implementing the agenda between 2016 and 2024, and 73 Supreme Audit Institutions (SAIs) have conducted preparedness audits for goal implementation. It is expected that the values embodied in these goals will continue to guide international discourse in the social, public, and economic spheres for years to come.



Israel has significant potential to be recognized as a leading country in many areas, according to Agenda 2030 and its established indicators. It would be worthwhile for Israel to fully leverage the benefits of implementing the agenda – for the current generation and for the benefit of future generations.