



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



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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)

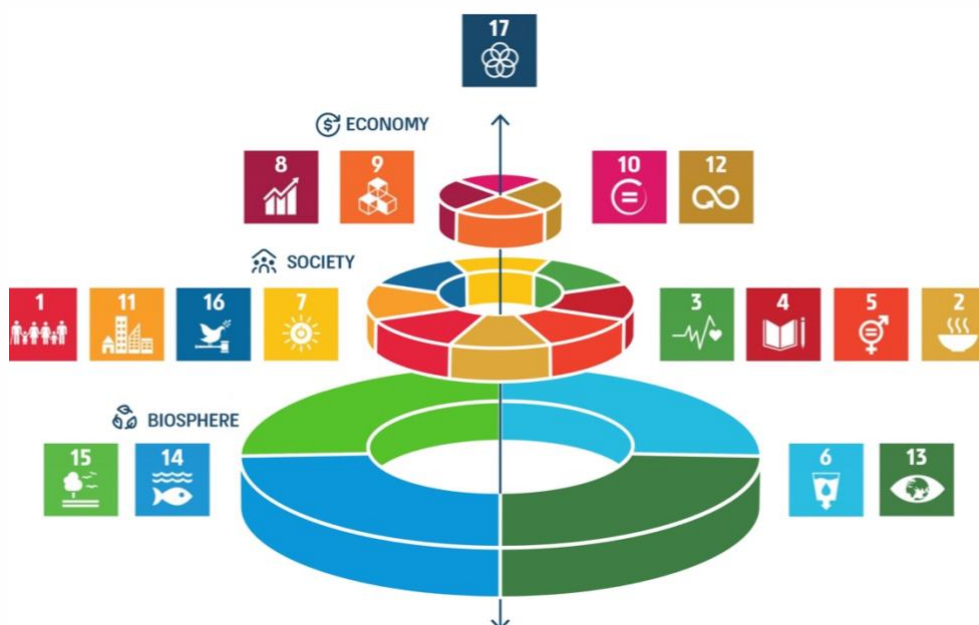


Source: <https://sdqs.un.org/goals>

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.

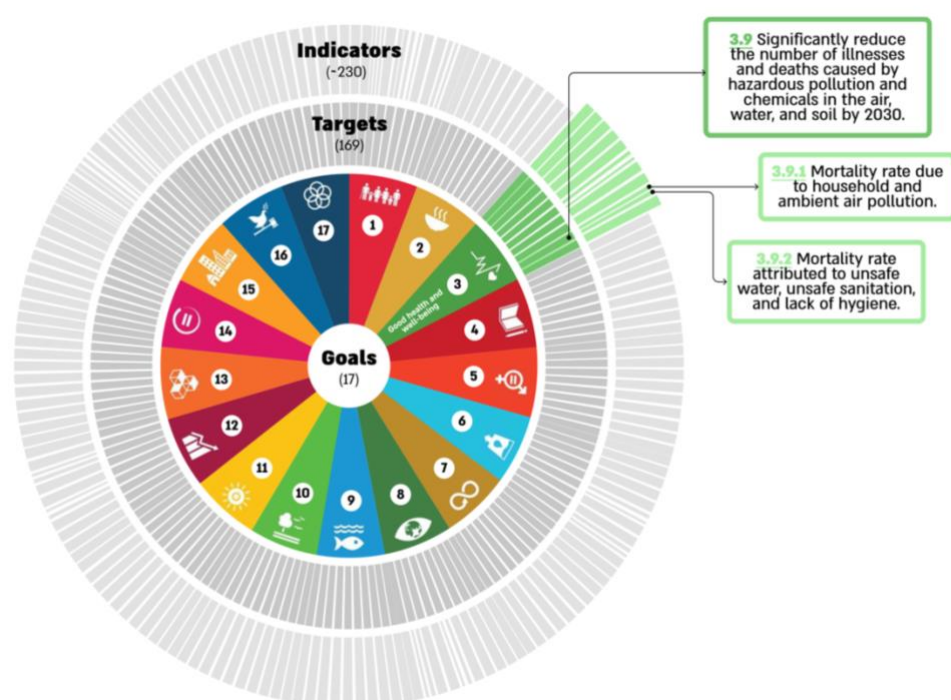
The agenda acknowledges the differences between countries – particularly between developed and developing countries – and the need for each country to act according to its capabilities and national priorities as it determines.³ Furthermore, it does not represent an

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 resolution 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.

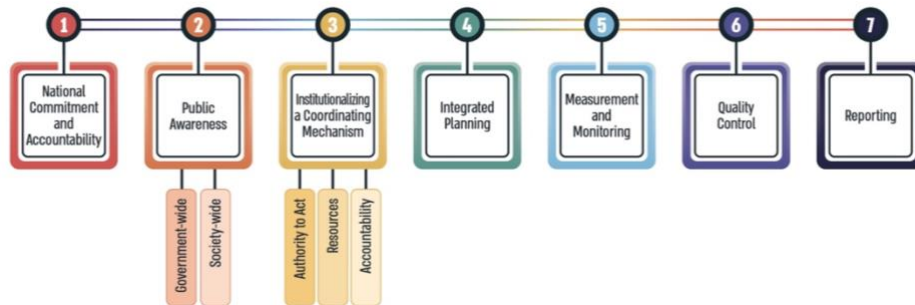
Source: Netherlands Court of Audit –

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.



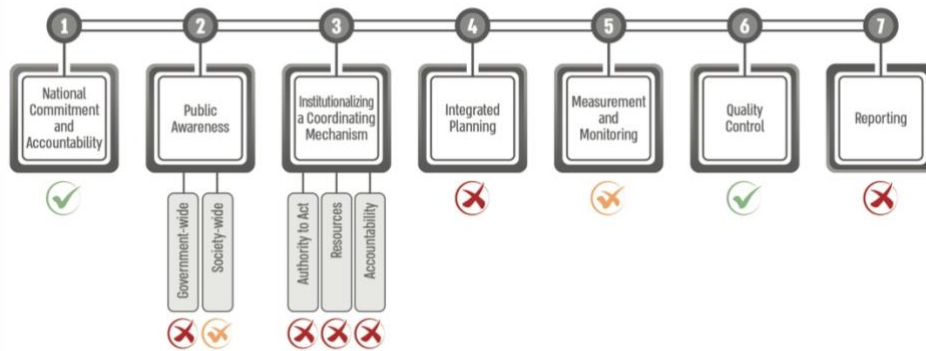
Commitment and National Responsibility – In the 2019 government decision on implementing the SDGs to improve governance and strategic planning processes within the government, the government expressed its commitment to the principles of the SDGs and defined the national responsibility for their implementation.

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 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.

