



Report of the State Comptroller of Israel |
December 2025

Systemic Issues

**Preparedness for the
Protection of Critical
Facilities against
Missiles, Rockets, and
Other Aerial Threats –
Follow-up Audit**

Preparedness for the Protection of Critical Facilities against Missiles, Rockets, and Other Aerial Threats – Follow-up Audit

Background

The Swords of Iron War, which broke out on October 7, 2023, illustrated the heightened need for the defense establishment to protect vital facilities. In 2020, the State Comptroller's Office published an audit report on "Preparedness for the Protection of Vital Facilities against Missiles, Rockets, and Other Aerial Threats"¹, which identified significant gaps in the protection of vital facilities in certain entities, with an emphasis on the most critical ones.

Key Figures

0 deficiencies rectified

until the outbreak of the Swords of Iron War, out of the five deficiencies examined in the follow-up audit

More than 26,000

aerial threats launched at the State of Israel from the beginning of the Swords of Iron War until early October 2024², from all combat arenas

14 years

elapsed since the first publication of the draft bill for handling the Home Front in Emergency Situations ("Home Front Law") until the conclusion of the follow-up audit³

1 State Comptroller, **Annual Report 70c** (2020), "Preparedness for the Protection of Vital Facilities against Missiles, Rockets, and Aerial Threats."

2 According to data published on the IDF website, as of October 2, 2024.

3 The Ministry of Defense attaches importance to the enactment of the law for handling the Home Front in emergency situations, among other things to define responsibility for the protection of vital facilities in certain entities against aerial threats, including their fortification.



Audit Actions

 In August 2020, the State Comptroller's Office published an audit report on "Preparedness for the Protection of Vital Facilities against Missiles, Rockets, and Other Aerial Threats." The audit was conducted intermittently from September 2017 to April 2019 and examined, *inter alia*, the preparedness of the Ministry of Defense for the fortification of vital facilities in certain entities against aerial threats; the activity of the National Security Council (NSC) on the matter; and the legal framework for assigning responsibility for the protection of vital facilities, with emphasis on the physical fortification of these facilities and infrastructures⁴.

In the months of August to December 2024, the State Comptroller's Office conducted a follow-up audit to examine the extent to which the main deficiencies identified in the previous report had been rectified. A complementary audit was carried out in January 2025. The audit was conducted, *inter alia*, at the Ministry of Defense: the Office of the Minister of Defense, the Office of the Director General of the Ministry of Defense the Planning Directorate the Operations, Logistics and Assets Division (EMUN), the Directorate of Production and Procurement (DOPP), and the Legal Advisor's Division (Legal Advisor to the Defense Establishment); at the National Emergency Management Authority (NEMA); at the National Security Council (NSC); and in other entities. Complementary examinations were carried out at the Ministry of Finance: the Accountant General's Department, and the Budget Department; and in the IDF.

The Subcommittee of the Knesset State Audit Affairs Committee decided not to lay this report in its entirety on the table of the Knesset, but rather to publish only parts of it, in order to safeguard state security, in accordance with Section 17 of the State Comptroller Law, 1958 [Consolidated Version].

⁴ It should be noted that these issues have already been addressed in previous reports of the State Comptroller, including **Annual Report 65b** (2014), in the chapter "Preparedness for the Fortification of Sensitive Facilities in the State of Israel against the Threats They Face."



Key Findings



Until the outbreak of the Swords of Iron War, the Ministry of Defense, the IDF, and the National Security Council had not rectified any of the principal deficiencies identified in the previous audit, nor had they advanced the matter of fortifying vital facilities in certain entities. Even after the war broke out, and despite the materialization of aerial threats, this matter was not advanced, aside from a few isolated actions.

The State Comptroller brings to the attention of the Ministry of Defense, the IDF, and the National Security Council their failure to rectify the deficiencies identified in the previous audit and examined in the course of this review.



Activity of the Defense Establishment for Fortifying Vital Facilities in Certain Entities

– The previous audit found that staff work for mapping certain vital facilities in certain entities had not yet been completed: the Ministry of Defense had not determined which infrastructures in these entities required protection, had not prepared for their fortification, and did not possess a work plan for carrying it out, including its budgeting.

1. The follow-up audit Found that until the outbreak of the Swords of Iron War, this deficiency had not been rectified:

- The Ministry of Defense had not mapped the vital facilities that required fortification and, accordingly, had not prepared a multi-year work plan for their fortification, despite the risk of their being vulnerable to aerial threats possessed by the enemy on a broad scale.
- The IDF had not presented the Ministry of Defense with certain information required in order to advance the matter. Repeated appeals by a particular entity to the Ministers of Defense in the years 2019–2022 – regarding the need to promote solutions for fortifying its critical facilities, including the allocation of resources – went unanswered, and the Ministry of Defense did not act to provide a response, leaving the entity with significant fortification gaps.

2. The follow-up audit found that after the outbreak of the Swords of Iron War, the deficiency was rectified to a minor extent:

- The Ministry of Defense and the IDF did not carry out joint work aimed at defining vital facilities in certain entities.
- The Ministry of Defense did not map the vital facilities requiring fortification in certain entities, nor did it prepare a multi-year work plan for their fortification, including its budgeting. This was apart from the Ministry of Defense's



involvement in promoting a proposal to finance a fortification program for vital facilities in a particular entity, and from specific fortification measures – actions that do not substitute for the necessary staff work required for the physical fortification of vital facilities in certain entities. It was only in December 2024, at the conclusion of the follow-up audit, that the Director General of the Ministry of Defense instructed the establishment of a team to address the fortification of vital facilities.

A Program for Fortifying and Ensuring Redundancy of Vital Facilities in a Particular Entity

- Following the Prime Minister's directive to the head of the National Security Council (NSC) to discuss the fortification program for a particular entity, the NSC held deliberations on the matter. The follow-up audit found that pursuant to the Prime Minister's directive of November 2023, in June 2024 the head of the NSC instructed the Ministry of Defense to submit its comments on the draft opinion regarding this entity's fortification program by July 2024. Only in January 2025, at the time of the completion of the follow-up audit and approximately six months after the requested deadline, did the Ministry of Defense convey its opinion to the NSC.
- As of the completion of the audit (January 2025), the NSC and the Ministry of Defense had not finalized the fortification program for the entity in question, including its budgeting.

Division of Authority and Responsibility Regarding the Fortification of Vital Facilities in Certain Entities among Defense Establishment Bodies – The audit found that in the period between January 2019 and the conclusion of the follow-up audit (December 2024), authority and responsibility for fortifying these facilities shifted among several bodies within the Ministry of Defense. However, during this period, the Directorate of Production and Procurement (DOPP), the Planning Directorate, and the National Emergency Management Authority (NEMA) did not act to fulfill their responsibility in this matter. Moreover, these bodies do not view themselves as responsible for the matter and consequently failed to advance it. This gap resulted in the absence of decisions on the matter and in its lack of progress.

Involvement of the National Security Council in the Protection of Vital Facilities in Certain Entities – In the previous audit, it was found that the National Security Council (NSC) had not proposed to the Prime Minister topics for discussion at meetings of the Ministerial Committee for Home Front Emergency Preparedness during its tenure, or at meetings of the Security Cabinet, regarding the existence and quality of the activity of the relevant bodies for the protection of vital facilities in certain entities, including their physical fortification where necessary, as well as the timeframes and



budgets required for this purpose. This was despite the provisions of the NSC Law and notwithstanding the national importance of these infrastructures.

1. The follow-up audit found that until the outbreak of the Swords of Iron War, this deficiency had not been rectified

- From the conclusion of the previous audit (April 2019) until the outbreak of the Swords of Iron War, the NSC – serving as the body that coordinates the staff work of the government, the Security Cabinet, and all other ministerial committees on foreign and security matters, and that proposes to the Prime Minister the agenda and issues for discussion in the Security Cabinet – did not propose to the Prime Minister to bring to the Security Cabinet's attention the preparedness of the relevant bodies for the protection of vital facilities in certain entities, including their physical fortification where necessary. Consequently, the matter was not discussed at the Security Cabinet's meetings, despite the national importance of these facilities and despite the State Comptroller's recommendation in the previous report.
- Although it was understood that air defense systems do not provide a hermetic solution, and although the NSC did participate in activities related to the fortification of some vital facilities, it did not address the physical fortification of other critical facilities until the outbreak of the Swords of Iron War, during which the aerial threats materialized.

2. The follow-up audit found that after the outbreak of the Swords of Iron War, the deficiency was rectified to a minor extent – Only after the outbreak of the Swords of Iron War, during which the aerial threat to vital facilities materialized, and following the Prime Minister's intervention in the matter and the approach of a particular entity to the Head of the NSC in December 2023, did the NSC for the first time hold a dedicated discussion on the fortification of vital facilities. However, no framework for advancing the issue has yet been determined. The follow-up audit further found that despite the occurrence of significant aerial threats during the war, as of the audit's conclusion the NSC had not completed a comprehensive examination of the need to fortify vital facilities in certain entities and had not proposed to the Prime Minister that the issue be brought before the Security Cabinet.



Funding Sources for Implementing a Fortification Program – The previous audit found that the Ministry of Defense did not have a work plan for fortifying vital facilities, including budgeting. The follow-up audit found that this deficiency **had not been rectified**:

- As of the audit's conclusion in December 2024, the Ministry of Defense had not taken measures to find a solution to the funding issue, including raising the matter before the government, as recommended by the State Comptroller in the previous report. This was despite recognition of the importance of vital facilities in certain



entities, the tangible risks of harm from aerial threats, and the understanding that fortification costs are high and require agreed funding sources.

- Despite the NSC's instruction to the Ministry of Defense to carry out staff work and establish a unified policy, including clear criteria, for the state's participation in funding future requests for the fortification of facilities in certain entities, the Ministry of Defense did not undertake the required work. Accordingly, as of the audit's conclusion in December 2024, and a year after a particular entity's inquiry regarding the fortification program of a certain body, no decision had been reached concerning the program or its funding.
- The follow-up audit found that the NSC, the Ministry of Defense, the Ministry of Finance, and a certain regulatory body had not yet reached agreement on the budgetary source for financing the fortification of vital facilities in certain entities, and that each body had in mind a different solution to the funding issue. The Ministry of Defense's position is that its budget does not contain the resources required for fortifying certain entities. The position of the Accountant General's Division and the Budget Department at the Ministry of Finance is that the financing should come from the resources of certain entities or be drawn from the Ministry of Defense's budget.



Normative Regulation of the Fortification of Vital Facilities in Certain Entities through Legislation

Normative Regulation of the Fortification of Vital Facilities in Certain Entities through Legislation – The previous audit found that as early as February 2011 the Ministry of Defense introduced the draft Home Front Emergency Bill, 2011⁵, but as of the conclusion of the previous audit, in April 2019, the government had neither discussed nor approved the draft. The follow-up audit found that the deficiency **has not been rectified**: Despite the importance the Ministry of Defense attaches to the enactment of the Home Front Emergency Law – *inter alia* for establishing responsibility for the protection of vital facilities in certain entities against aerial threats, including their fortification – and despite the passage of approximately 14 years since the draft bill was first introduced, as of the conclusion of the follow-up audit (December 2024) the draft bill was still at a preliminary stage, with no anticipated end date for the legislative process.



Normative Regulation of the Fortification of Vital Facilities in Certain Entities by Means of a Government Decision

Normative Regulation of the Fortification of Vital Facilities in Certain Entities by Means of a Government Decision – The previous audit found that NEMA had not yet submitted to the Ministerial Committee for Home Front Preparedness for Emergencies or to the Security Cabinet a draft government decision establishing, *inter alia*, a mechanism for exempting certain vital facilities from the list; nor had the inter-ministerial

⁵ The name of the bill at the conclusion of the audit was "Civilian Preparedness for Emergencies in the Economy".



committee⁶ or NEMA submitted the consolidated list of vital facilities, including certain facilities, to the Ministerial Committee for Home Front Preparedness for Emergencies during its tenure, or to the Security Cabinet and the government for their approval. The follow-up audit found that the deficiency **has not been rectified**: despite the existence of a 2011 government decision on the protection of critical national infrastructures and sensitive facilities in Israel, which, among other things, established an inter-ministerial committee to address the matter – with the participation of many actors, including representatives of the relevant government ministries, the IDF, the Ministry of Defense, and the NSC – there is no parallel government decision establishing a similar mechanism for addressing certain vital facilities, and these facilities were not included under any government decision. This is so despite the fact that the Director General of the Ministry of Defense and another source noted the need for such regulation. The absence of normative regulation in this matter, including by means of a government decision, may result in the failure to advance the fortification of vital facilities in certain entities.

Key Recommendations

- 💡 The Minister of Defense should instruct the Director General of the Ministry of Defense and the IDF Chief of Staff to advance the mapping of vital facilities and to formulate a recommendation for a multi-year work plan for their fortification, taking into account all relevant considerations, including the range of possible measures for their protection, as well as cost-benefit considerations.
- 💡 The Minister of Defense should define the division of authority and responsibility among defense establishment bodies – including NEMA and the IDF – regarding the physical fortification of vital facilities in certain entities against aerial threats, and should instruct that these definitions be reflected in the directives of the bodies.
- 💡 The Head of the NSC and the Minister of Defense should instruct the completion and implementation of a fortification program for a particular entity, as well as a joint review of the fortification needs of vital facilities in the other relevant entities.
- 💡 The Head of the NSC should bring before the Prime Minister, as soon as possible and as a subject for discussion at the meetings of the Security Cabinet, the issue of fortifying vital facilities in certain entities, for the purpose of formulating comprehensive policy on the matter.
- 💡 The NSC should promptly lead, together with the Ministry of Defense – which has begun to address the matter – the Ministry of Finance, and other relevant parties, a thorough examination of the optimal funding model for fortifying vital facilities in certain entities, and

⁶ An interministerial committee headed by the Director of the National Emergency Authority (NEMA) tasked with determining the criteria for types of facilities, assessing risks, and setting national-level priorities.



should present its recommendation to the Security Cabinet. This is in view of the centrality and complexity of the funding issue and its importance for advancing the fortification of these facilities. It is also due to the urgent need to accelerate fortification plans of these facilities in light of the significant aerial threats they face. It also follows the Prime Minister's directive that the Head of the NSC convene a discussion on the fortification and redundancy plan of a particular entity. The State Comptroller stresses that this requires an inter-ministerial effort, which is a necessary condition for advancing the matter.



Given that approximately 14 years have passed since the initial introduction of the Home Front Emergency Bill – due, among other things, to the complexity of the issue, the involvement of many stakeholders, and the financial burden the law imposes on the entities concerned – the Minister of Defense should delve into the matter and instruct that a course of action for further advancing the bill be examined, while addressing the reservations raised by various parties that have delayed its enactment to date.



In view of the significant aerial threats facing certain entities and the national strategic need for their fortification, it is recommended that the Minister of Defense, in coordination with the NSC, bring the issue of regulating the physical fortification of vital facilities in certain entities before the Security Cabinet for its decision.



It is recommended that the Prime Minister monitor the implementation of his directive concerning the fortification of a particular entity and consider fortification of the other relevant entities.



Summary

The previous audit found that for many years there have been significant deficiencies in the activity of the Ministry of Defense, the IDF, NEMA, and the NSC – each in its own domain – with respect to the protection of vital facilities. The follow-up audit found that despite a significant increase in aerial threats since the publication of the previous report, until the Swords of Iron War none of the five deficiencies examined as part of the follow-up audit had been rectified. During the war, 40% of these deficiencies were rectified to a minor extent, while the remainder were not rectified at all.

With the outbreak of the Swords of Iron War, the risk of harm to vital facilities in certain entities increased. Nevertheless, the Minister of Defense and the Director General of the Ministry of Defense did not take measures, up to the conclusion of the audit (January 2025), to advance the fortification of vital facilities. Their actions were limited to isolated measures and to the Director General's directive, issued in December 2024 (more than a year after the outbreak of the war and at the conclusion of the follow-up audit), to establish a team to address the matter. Similarly, the NSC failed to complete a comprehensive examination of the need for fortifying the vital facilities of certain entities, nor did it propose to the Prime Minister to bring the matter to the attention of the Security Cabinet.

The State Comptroller points out to the Ministry of Defense, the IDF, and the NSC their failure to rectify the deficiencies identified in the previous audit and re-examined in this audit, and further notes that the NSC, the Ministry of Defense, and the Ministry of Finance have not reached agreement regarding the budgetary sources for the fortification of vital facilities in certain entities.

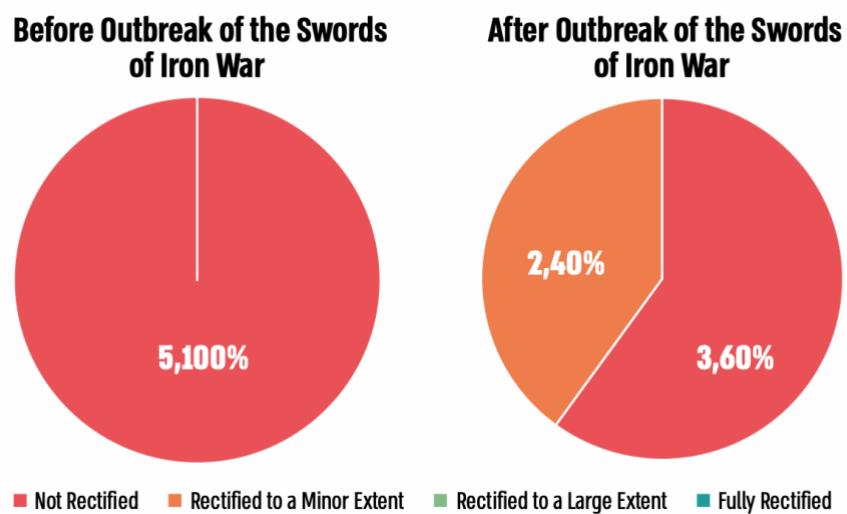
In view of the persisting deficiencies in the fortification of vital facilities in certain entities, the Minister of Defense and the Head of the NSC should work jointly to formulate a comprehensive policy on the fortification of such facilities. The Minister of Defense should instruct the Director General of the Ministry of Defense and the Chief of Staff to promote the mapping of these vital facilities and, in collaboration with relevant actors, develop a recommendation for a multi-year work plan for their fortification where required. This should take into account the full range of considerations, including the various possible means of protecting these facilities and cost-benefit considerations. The Minister of Defense should also define the division of authority and responsibility among defense establishment bodies, including NEMA and the IDF, regarding physical fortification against aerial threats to the vital facilities of certain entities.

In addition, given the centrality and complexity of the funding issue and its importance for advancing the fortification of the vital facilities in certain entities, the NSC should promptly lead, together with the Ministry of Defense (which has already begun to address the matter), the Ministry of Finance, and other relevant actors, a thorough examination of the optimal funding model for the fortification of these facilities, and submit its recommendation on the matter to the Security Cabinet.



It is recommended that the Prime Minister and the Minister of Defense monitor the fortification of the vital facilities of a particular entity and examine this issue with respect to other relevant entities as well.

Main Deficiencies Raised in the Previous Report, by Extent of Rectification





Extent of Rectification of the Main Deficiencies Raised in the Previous Report

Audit Chapter	Audited Body	Deficiency Noted in Previous Audit	Extent of Rectification of Deficiency as Found in Follow-up Audit			
			Not Rectified	Rectified to a Minor Extent	Rectified to a Large Extent	Fully Rectified
Defense Establishment Activity to Advance the Fortification of Vital Facilities in Certain Entities Prior to the Outbreak of the Swords of Iron War		The staff work for mapping vital facilities in certain entities had not yet been completed: The Ministry of Defense had not yet determined which vital facilities required protection, and had not prepared for their fortification				
Defense Establishment Activity to Advance the Fortification of Vital Facilities in Certain Entities Following the Outbreak of the Swords of Iron War	Ministry of Defense, IDF					



Audit Chapter	Audited Body	Deficiency Noted in Previous Audit	Extent of Rectification of Deficiency as Found in Follow-up Audit			
			Not Rectified	Rectified to a Minor Extent	Rectified to a Large Extent	Fully Rectified
NSC Involvement in the Fortification of Vital Facilities in Certain Entities up to the Outbreak of the Swords of Iron War	NSC	The NSC did not propose to the Prime Minister topics for discussion in meetings of the Ministerial Committee for Home Front Emergency Preparedness during its tenure, or in meetings of the Security Cabinet, concerning the existence and nature of the activities of the relevant actors in protecting vital facilities in certain entities – including, where necessary, their physical fortification, the timeframes, and the required budget. This was despite the provisions of the NSC Law and the national importance of these infrastructures				
NSC Involvement in the Fortification of Vital Facilities in Certain Entities Since the Outbreak of the Swords of Iron War						
Funding Sources for the Implementation of a Fortification Program for Vital Facilities in Certain Entities	Ministry of Defense	The Ministry of Defense does not have a work plan for fortifying vital facilities in certain entities, including its funding				



Audit Chapter	Audited Body	Deficiency Noted in Previous Audit	Extent of Rectification of Deficiency as Found in Follow-up Audit			
			Not Rectified	Rectified to a Minor Extent	Rectified to a Large Extent	Fully Rectified
Normative Regulation through the "Home Front Emergency Law"	Ministry of Defense	As early as February 2011, the Ministry of Defense introduced the Home Front Emergency Bill, but as of the conclusion of the previous audit (April 2019), the government had not yet discussed or approved it				
Normative Regulation through a Government Decision	Ministry of Defense	NEMA had not yet submitted to the committee and to the Security Cabinet a draft government decision establishing, among other things, a mechanism for exempting certain vital facilities from the list ⁷ ; nor had the inter-ministerial committee or NEMA submitted the consolidated list of vital facilities to the Ministerial Committee for Home Front Emergency Preparedness during its tenure, or to the Security Cabinet and the government, for their approval				

⁷ A list of sensitive civilian facilities and infrastructure complexes requiring protection, including through physical fortification.

