

# Foreword

Immediately following the terrorist attack on October 7, 2023, the Eilat Municipality, along with its residents and local hotels, joined efforts to provide wide-ranging assistance to the tens of thousands of evacuees arriving from both the South and the North, effectively doubling the city's population. This assistance encompassed various domains, including housing, health, welfare, and education. Consequently, Eilat emerged as a symbol of solidarity and national commitment during times of crisis.

The current audit, conducted amidst the Swords of Iron War, aims to evaluate governmental actions across three primary areas: (a) the Ministry of Tourism's preparedness to support the tourism industry during emergencies, in response to recommendations from a previous audit report issued in 2023; (b) the actual assistance rendered to Eilat's tourism industry, which sustained significant harm due to the war; (c) the reinforcement of the city's tourism sector, the development of additional economic and employment anchors in the tourism industry, and the enhancement of transportation and health services in Eilat and its vicinity, aligning with government resolutions adopted prior to the war (in 2019 and 2022) that aimed to strengthen Eilat's economic resilience in both routine times and in emergencies.

The audit revealed substantial deficiencies in the Ministry of Tourism's emergency preparedness, which hindered its capacity to effectively address the damage inflicted upon Eilat's tourism industry at the onset of the war. Of the NIS 50 million designated by the government to support the city's tourism sector during the war, NIS 25 million was not allocated at all, and the remaining funds were disbursed with delays that adversely affected the tourism industry's economic recovery. Furthermore, a significant portion (approximately two-thirds) of the

actions stipulated in the government resolutions for Eilat's development, from infrastructural, economic, and social aspects, were either not implemented or only partially executed. This failure left Eilat vulnerable to risks during emergencies, due to its total reliance on one industry only – the tourism industry.

The Ministers of Tourism, Finance, Health, Economy, and Agriculture should take immediate action to implement the government resolutions detailed in this report, in accordance with their respective areas of responsibility. This is imperative to fully realize the national potential inherent in the Eilat region and to enhance its economic and tourism resilience during both routine times and emergency situations, particularly in light of increasing competition from resort destinations in other countries. Such action should be undertaken from a broad, forward-looking perspective, maintaining strategic alignment with government resolutions regarding the city of Eilat, as adopted over the years.

It should be emphasized that rectifying the deficiencies and executing the recommendations set forth in this report are of importance to the State of Israel as a whole, given the rising security threats facing both the country and Eilat, and due to the city's constituting a key component in the national strategic response to emergency situations, a fact further accentuated during the Swords of Iron War.

**The preparation of the report necessitated significant effort from the employees of the Division for Audit of Government Ministries and Institutions and those of the Headquarters Division within the Office of the State Comptroller, all of whom worked hard to prepare it with the utmost professionalism, thoroughness,**

**fairness and meticulousness, fulfilling their public responsibilities with a profound sense of true dedication. They have my gratitude.**

We continue to pray and express our hopes for the triumph of the IDF and the security agencies, for the return of all hostages, and for the recovery of all those wounded, and for calm and peaceful days ahead.



**Matanyahu Englman**

Jerusalem,  
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**State Comptroller  
and Ombudsman**