



Office of the State  
Comptroller and  
Ombudsman



State of Israel

# THE TERROR ATTACK ON OCTOBER 7, 2023, AND THE SWORDS OF IRON WAR

## STATE COMPTROLLER'S REPORT

# Government Management of the Civilian Sphere During the Swords of Iron War



September  
2025

Special  
Interim Report



---

# THE OCTOBER 7<sup>TH</sup> TERROR ATTACK AND THE IRON SWORDS WAR

---

STATE COMPTROLLER REPORT

# Government Management of the Civil Domain During the Swords of Iron War

September  
2025

Special  
Report

# **Foreword**

**The Swords of Iron War inflicted severe and unprecedented harm on the Israeli home front. Following the extensive missile and rocket attacks on Israeli territory from multiple combat fronts, hundreds of thousands of residents were compelled to evacuate their homes in dozens of communities across the northern and southern regions of the country. Additionally, hundreds of thousands of reserve soldiers were conscripted for prolonged reserve duty; business owners encountered difficulties; many residents suffered considerable physical and mental harm; it proved hard to operate fully and uninterruptedly the education system for the evacuated population, and so on.**

**The Swords of Iron War broke out approximately 17 years after the Second Lebanon War, which had, to that date, caused the most substantial harm to the Israeli home front. Regrettably, throughout the intervening years between these two conflicts, the Israeli government did not assimilate the lessons learned nor did it implement the recommendations necessary to establish a functional infrastructure adept at managing the Israeli home front in the event of a large-scale war event.**

**Among the report's numerous findings, it suffices to point out in these introductory remarks that over the course of 17 years, the government failed to complete the requisite actions for appointing an authoritative body endowed with overarching responsibility to manage and lead the home front during emergencies. An operational system aimed at supporting the provision of assistance in this area has also not been established as mandated.**

**Consequently, during the difficult and tumultuous days following the murderous terrorist attack of October 7, amidst ongoing hostilities and when many residents of the country were in critical need of assistance from government agencies, the government was forced to attempt to deliver a comprehensive response in the civil domain, an endeavor in which it failed. The discussions and decisions made by the government during this period reveal, more than anything else, a significant failure to make adequate preparations in the many years preceding the conflict.**

**Ultimately, the decisions adopted by the government in the aftermath of the outbreak of war did not fulfill their intended purpose; indeed, their implementation dissipated due to the unsuccessful attempt to establish a functional structure without adequate prior preparation. In practice, an irregular structure was created that intermittently took on a coherent form. Moreover, the activity of the Socio-Economic Cabinet – the political forum tasked with leading the management of civil needs – was scant and limited.**

**The failure to establish an adequate state infrastructure has also resulted in deficiencies in the operation of other systems pertinent to emergency management. These deficiencies include the activities, in practice, of emergency bodies under the aegis of the Ministry of Defense, specifically the National Emergency Management Authority (NEMA) and the Home Front Command (HFC), and the non-implementation of the Minister of Defense's "supreme responsibility" regarding home front management, following the government's failure to complete the allocation of appropriate powers to a central and authoritative**

entity; discrepancies between the response efforts of NEMA and the HFC and the substantial needs of the populace; the ineffective actions taken by the Directors General Forum, led by the Director General of the Prime Minister's Office. Moreover, the National Security Council (NSC) has not fulfilled its obligation to provide an integrative national situational overview through the Crisis Management Center since the outbreak of the war, particularly concerning civilian care.

The displaced citizen, the family residing away from its home, the business proprietor striving to sustain their livelihood, thousands of pupils experiencing disruptions in their education, and many others – these individuals justifiably anticipated more effective governmental preparedness and a more prompt and better response following the onset of the war.

The characteristics of the overall management constituted an unstable foundation for the government's response to the public's needs during the conflict. This instability is attributable to the continuous failures of Israeli governments since the Second Lebanon War, including the current government, in completing the actions for regulating the overall authority and responsibility for managing civilian aspects of home front operations during wartime, and in organizing its activity. Accountability for the principal findings presented in this report rests with several key individuals: Prime Minister MK Benjamin Netanyahu, who throughout his cumulative years of service has not established the requisite functional infrastructure; the Minister of Defense during the audit period, Mr. Yoav Galant, along with his predecessors, who failed to regulate the status of the emergency

agencies over the years; the Minister of Finance MK Bezalel Smotrich who has been heading the Socio-Economic Cabinet since the outbreak of the war.

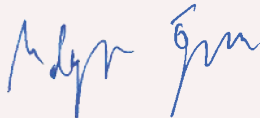
The emergency agencies, NEMA and the HFC, have failed to adequately address various discrepancies since the outbreak of the Swords of Iron War. NEMA has not constituted a national emergency entity, managing the handling of the home front from the civil aspect. The HFC has not met the needs of the displaced persons, nor has the role of its representatives at the locations for displaced persons been clear; this is so, despite the fact that it has been vested with considerable resources and is responsible for civil defense and for providing support for civilians during emergencies, as well as being obligated by the government to allocate manpower for supporting the activity of NEMA in relation to the absorption of displaced persons in various facilities.

The report directly addresses the former Director General of the Prime Minister's Office, Mr. Yossi Sheli, regarding his operation of the Directors General Forum of government ministries. The deficiencies in operating the forum had repercussions that were detrimental to the government's overall functioning.

Alongside accountability for the main findings of the report and the State Comptroller's said observation regarding the Directors General Forum, in the final analysis the Ministry of Finance – its management and professional functionaries, including in the administrative and legal fields – the Commissioner of Wages and the Civil Service Commission, failed to effectuate implementation of the government's

**decision to establish a civilian control center and operate it during wartime. They also failed to address difficulties arising during the attempt to implement the policy of the Minister of Finance vis-à-vis the establishment of a civilian control center and its activity during wartime.**

**The State of Israel currently finds itself engaged in a widespread and ongoing conflict. Consequently, the political leadership – particularly the Prime Minister, the Minister of Finance, and the Minister of Defense, as well as the Prime Minister's Office, the National Security Council and NEMA – must promptly implement all necessary measures to rectify the deficiencies detailed in this audit report. Swift and purposeful action to remedy these deficiencies is essential for establishing a comprehensive and effective government management system for the civil aspects of the war, thereby enabling the State of Israel to adequately address the civilian dimensions of the ongoing conflict and to prepare for future wartime events and other emergencies.**



Jerusalem,  
September 2025

**State Comptroller  
and Ombudsman**



Office of the State Comptroller  
and Ombudsman of Israel

State Comptroller  
of Israel

---

# **Government Management of the Civilian Sphere During the Swords of Iron War**

## Background

The Swords of Iron War inflicted severe and unprecedented harm on the Israeli home front. Following the extensive missile and rocket attacks on Israeli territory from multiple combat fronts, hundreds of thousands of residents were compelled to evacuate their homes in dozens of communities across the northern and southern regions of the country. Additionally, hundreds of thousands of reserve soldiers were conscripted for prolonged reserve duty; business owners faced difficulties; many residents experienced considerable physical and mental harm; it proved hard to operate the education system fully and continuously for the evacuated population, and more.

It is pertinent to note that the audit was conducted in the context of the Swords of Iron War; however, its recommendations are also applicable to Operation "Rising Lion", during which many additional residents were forced to evacuate their homes .

The government bears the responsibility for managing state affairs and is tasked with preparing for emergencies, as well as providing public services across all domains of life during wartime. The challenges posed by the Swords of Iron War to governmental bodies in the civilian sphere were profound. Government ministries were required to lead, manage, and coordinate systemic and inter-organizational actions amid the war. These challenges necessitated comprehensive oversight of government agency operations by an authoritative entity responsible for integrating government activities relating to civilian affairs, in order to ensure that each civilian domain continued to function without interruption and to provide an appropriate governmental response to the public .

The scope and complexity of the civilian response required of the government during wartime underscore the importance of making early preparations for addressing the issue, as well as the necessity for a high level of functionality following the outbreak of a conflict.

The 37th Prime Minister, holding office during the audit period, was Mr. Benjamin Netanyahu. Mr. Netanyahu held this position from March 2009 until the audit end date, with the exception of an interval of approximately one and a half years (from June 2021 to December 2022). From June 2021 to June 2022, Mr. Naftali Bennett served as Prime Minister. From July 2022 to December 2022, Mr. Yair Lapid served as Prime Minister. The Ministers of Defense in the 37th government were Mr. Yoav Gallant, who served from December 2022 to November 2024, succeeded by Mr. Israel Katz. The Minister of Finance in the 37th government was Mr. Bezalel Smotrich, who served in this capacity from December 2022 until the audit end date. The Director General of the Prime Minister's Office (PM's Office) during the audit period was Mr. Yossi Shelley, whose tenure began on January 2023 until the audit end date. The Director General of the Ministry of Finance in the 37th government, Mr. Shlomi Heisler, served from January 2023 until the audit end date. The Head of the National Emergency Management Authority at the Ministry of Defense (NEMA) during the audit period was Brigadier General (retd.) Yoram Laredo, in office from October 2020. The Commander of the Home Front Command (HFC) during the audit period was Major General Rafael David Milo, who assumed the role in July 2022. In 2020, Mr. Meir Ben-Shabbat served as Head of the National Security Council until August 2021. Dr. Eyal Hulata held the position from August 2021 to January 2023, after which Mr. Tzachi Hanegbi became the head of the National Security Council, serving from January 2023 until the audit end date.



The following are examples of the areas of intervention required in the civilian sphere during the war:

### Examples of Topics Included in the Civilian Sphere in Wartime



According to the "Kol Zchut" project and the "GOV.IL" website, processed by the Office of the State Comptroller.



## Key Figures

### For more than **17** years

the government has not completed the steps for regulating the powers to manage care for the home front during an emergency

### **0** resolutions

of the Forum of Directors General of Government Ministries, headed by the Director General of the Prime Minister's Office, in 27 discussions held in the first three months of the war

### Only **2** employees

were hired to work in the Civil Command Center (and only in January 2024) – a body that was supposed to serve as the operational headquarters for managing the civilian sphere during wartime

### About **2.5** months

The Civil Command Center's period of operation, until it was closed, in the midst of the war, without it fulfilling its mission

### Only **5** sessions

were held by the Socio-Economic Cabinet appointed to address the civilian aspects of the war, during a year of war

### The absence

of a complete national situational overview available to the government and government ministries regarding management of the civilian sphere during the war

### **48**

emergency phone hotlines were operated by 33 government entities (as of April 2024) without a unified information center and without coordination in the provision of government services to citizens

### **NIS 93** million

The cost of the campaigns initiated by 27 government bodies in the first four months of the war without coordination of unified and broad-based campaigns

---

---

## Audit Actions



From January to May 2024, the Office of the State Comptroller conducted an audit of the government's management of the civilian sphere during the war, as part of a comprehensive audit of the operational efficacy of both political and professional echelons. The audit examined the public's needs in the context of the Swords of Iron War; the government's establishment of a centralized body for the management of the civilian sphere, informed by the lessons derived from the Second Lebanon War; the assignment of responsibility for management of the civilian sphere to the Ministerial Committee for Social and Economic Affairs (the Socio-Economic Cabinet) and its ensuing actions; the execution of the responsibilities of the Prime Minister's Office (PM's Office) Staff Division during the war; and the information infrastructure available to the Prime Minister's Office for decision-making in this domain. An additional chapter of the audit addresses the physical dimensions of the Crisis Management Center within the Prime Minister's Office, and it will be presented separately from this audit report. The audit primarily took place at the Prime Minister's Office, including the Government Secretariat and the National Security Council (NSC). Supplementary examinations were performed at the National Emergency Management Authority in the Ministry of Defense (NEMA), the Ministry of Finance, the National Digital Agency, the Government Advertising Agency, and the "Kol Zchut" initiative.

## Key Findings





### **Failure to Appoint a Central Body to Manage the Civilian Sphere During an Emergency (Before the War)**

- In the course of 17 years, from the Second Lebanon War to the onset of the Swords of Iron War, the government failed to finalize the measures for regulating the appropriate authority and responsibilities for managing home front care. Although in 2007 the government vested in the Minister of Defense overall responsibility for handling the home front in all emergency scenarios, including wartime, the Minister of Defense, and consequently the relevant bodies within the Ministry of Defense or any other related entity, were not endowed with the requisite powers to manage the civilian effort during periods of emergency. This included the authority to issue directives to government ministries regarding emergency preparations and the management of home front care during emergencies. This state of affairs persisted despite the existence of bodies within the Ministry of Defense and the Israel Defense Forces that addressed various aspects of the issue – NEMA, the Supreme Emergency Economic Board, and the Home Front Command. Furthermore, the inadequacies in the regulation of the normative infrastructure for managing the home front during emergencies were highlighted in three reports published by the State Comptroller between 2015 and 2020. The absence of a single entity with overarching authority and responsibility for managing the home front during wartime directly undermines the government's ability to meet the needs of residents in times of war.
- The actions of the Ministry of Defense, the Ministry of National Security, and the National Security Council in the years leading up to the war also failed to culminate in the establishment of a proper and comprehensive arrangement that effectively addresses gaps in the management of civilian affairs during emergencies.
- Prime Minister Benjamin Netanyahu, who held office from March 2009 until the outbreak of the war (excluding a tenure of approximately 18 months from June 2021 to December 2022, during which Prime Ministers Naftali Bennett and Yair Lapid also failed to address the subject), was required over the course of 13 years to take action to rectify the significant shortcomings in the regulations governing the management of civilian aspects of home front care during emergencies – substantive and essential deficiencies that remained unaddressed for years.



## **The Action of Emergency Bodies during the War**

- The activities undertaken by the emergency bodies functioning under the Ministry of Defense – NEMA and the Home Front Command, within the limits of their powers – did not adequately address the deficiencies that emerged immediately following the onset of the war. Consequently, "overarching responsibility" for managing the home front during all emergency scenarios, including wartime, was not actualized. This constitutes a failure of many years standing; it applies to the domain of emergency preparedness, which is of utmost importance; the State Comptroller highlighted this issue in a series of reports over several years. As a result of this deficiency, the government's response during the war was adversely affected. Consequently, upon the outbreak of the Swords of Iron War, the government was obligated to deal with the appointment of an entity to lead and coordinate civilian operations, in light of the failure to establish the infrastructure for its actions prior to the conflict.
- Amid the serious shortfall in appointing a governmental body endowed with comprehensive authority and accountability for managing home front care, the National Emergency Management Authority (NEMA) stands out. NEMA is a staff unit that was allocated resources amounting to NIS 573 million over a six-year period, which averages nearly NIS 80 million annually for the five years preceding the war. NEMA's budget has seen a considerable decline over time, and the number of personnel employed by NEMA has diminished. NEMA's activity during emergencies is restricted, with its primary function – aligned with its powers on the eve of the Swords of Iron War – being the execution of strategic tasks within the Ministry of Defense, and thus it is not a national entity, as its name implies, and does not serve as a national emergency body coordinating the civilian aspects of home front care during emergencies. Neither NEMA nor any other entity was entrusted by the government, or by the Minister of Defense, with the responsibility and authority to oversee the coordination of activities among the various government ministries and bodies during emergencies, and in any event, NEMA did not engage in this activity.
- The Home Front Command (HFC), an entity with considerable resources (including personnel resources due to its authority to mobilize reservists during emergencies) is tasked with civil defense and is responsible for supporting the civilian home front during emergencies. Despite a mandate from the government to allocate personnel to aid NEMA's operations concerning the accommodation of evacuees in facilities, it did not meet the needs of the evacuees, and the role of its representatives at

the sites of evacuees remained ambiguous. The HFC concentrated its efforts on evacuating the population, safeguarding them, and providing guidance to local authorities.



### **The Socio-Economic Cabinet's Failure to Fulfill Its Role in Addressing the Civilian Aspects of The War**

- In the initial fortnight following the outbreak of the war, the government adopted resolutions to empower the Socio-Economic Cabinet to oversee the civilian aspects of managing the home front during wartime, under the aegis of the Director General of the Prime Minister's Office and in collaboration with the Director General of the Ministry of Finance, subsequently operating under the supervision of a civil command center. However, all the government's resolutions regarding this matter were not enacted in practice, did not fulfill their intended purpose, and ultimately waned.
- The framework established by the government for directing the management of civilian wartime affairs was ineffectual. Approximately one week into the war's commencement (on October 15, 2023), the government authorized the Socio-Economic Cabinet, led by the Minister of Finance, to address all civilian aspects of the war. The Minister of Finance was vested with the authority to convene the Cabinet, delineate its agenda, and facilitate discussions for decision-making. Subsequently, the government resolved (on October 25, 2023) to empower the Minister of Finance to form a civil command center, serving as an executive conduit for the Cabinet, tasked with coordinating the Cabinet's activities and charged with the integration and formulation of a situational overview pertaining to government ministries and relevant entities concerning the home front's wartime needs. Nonetheless, this mechanism, designated by the government for management of the civilian aspect of the war, failed to materialize and become operational.
- The Socio-Economic Cabinet, presided over by the Minister of Finance, effectively neglected to fulfill the critical responsibility assigned by the government, which entailed managing all civilian affairs during a period marked by war that exerted profound impacts on the home front and the populace. The Minister of Finance convened the Cabinet infrequently throughout the wartime period; the Cabinet did not engage in deliberations regarding the activities of the Civil Command Center or the coordination of the undertakings of government ministries during the conflict, nor did it address the numerous demands articulated by ministerial

representatives at the war's outset, such as in the field of employment and housing, nor did it render policy decisions on matters within its purview.

- Given the government's resolution to entrust the Socio-Economic Cabinet with the management of all civilian aspects of the war and to establish a civil command center intended to assume a pivotal and essential role in the management of governmental tasks during emergencies, all pertinent parties within the Ministry of Finance and the Civil Service Commission should have acted with all possible expediency and efficiency in establishing the command center. However, ultimately, the Ministry of Finance - its management and professional bodies, including those in the administrative and legal sectors, the Commissioner of Wages, and the Civil Service Commission, did not provide solutions to the difficulties encountered during attempts to implement the Minister of Finance's directives regarding the establishment of the Civil Command Center and its operations amidst wartime conditions. The Minister of Finance, for his part, failed to actualize his decision on the matter. As a result, the foundational premise of the mechanism the government sought to implement – the authorization of the Socio-Economic Cabinet to oversee all civilian issues and needs while instituting the Civil Command Center to coordinate the Cabinet's efforts and oversee the execution of its decisions – was effectively nullified.



### **Failure to Implement the Functions of the Civil Command Center and Its Closure**

- The Head of the Civil Command Center commenced his role in early November 2023, approximately three weeks after the outbreak of the war. His appointment was only officially finalized on January 17, 2024, with the signing of the employment contract, and three days later he apprised the Minister of Finance of his decision to resign, after discovering that the Center lacked the necessary tools for fulfilling the responsibilities designated to it. He further informed the Office of the State Comptroller that his resignation stemmed from significant discrepancies between his roles, as defined by the government and the Minister of Finance, and the operational environment in which he was expected to work, as well as the tools, powers, personnel, and resources allocated to him.
- Throughout the Civil Command Center's operation period, a protracted and complex staffing process was conducted within it. For two months the Ministry of Finance was unable to fill the five positions assigned to the Civil Command Center



(excluding the Head of the Center). The processes for staffing these roles were undertaken by both the Civil Service Commission and the Ministry of Finance within a timeframe incongruent with the urgent need for the filling of these positions. The delays encountered were attributed to the actions of the Ministry of Finance and the Civil Service Commission. Additionally, the protraction in ratifying the salary conditions of the Head of the Command Center, necessary to finalize the onboarding process, was primarily due to the actions of the Commissioner of Wages and the Civil Service Commission.

- The Ministry of Finance did not allocate in advance a budget for the operations of the Civil Command Center during an emergency. The uncertainty regarding the budget allocation to the Command Center raises concerns that the administrative conditions imposed by the Ministry of Finance did not furnish an adequate infrastructure for the Center's operations and the achievement of its objectives.
- Approximately one month after the onset of the war, the Head of the Civil Command Center proposed the establishment of an information system to manage the needs of the population and the economy. This system was intended to facilitate the analysis, classification, and management of the considerable volume of relevant information. However, the proposed information system was not implemented.
- The efforts of the Civil Command Center, over a period of some two and half months, to receive guidance in awareness raising and public relations in order to effectively communicate government operations to residents, were unsuccessful. The Command Center's attempts to advance initiatives in these areas faced administrative restrictions concerning procurement, as well as intra-governmental organizational impediments imposed by professional sources within the Ministry of Finance and the Prime Minister's Office. These included a suggestion that the awareness-raising activities be conducted through the Ministry of Finance's Spokesperson's Unit; a demand that the awareness-raising activities be executed via the National Public Diplomacy Directorate in the Prime Minister's Office, as well as legal and administrative constraints arising within the Ministry of Finance. In practice, the need for urgent action under the time constraints of wartime encountered difficulties.
- During its operational phase, the Civil Command Center exhibited functional weakness due to the actions of other entities that were handling civilian aspects of the war and functioning concurrently through overlapping channels. Notably,

the Director General of the Prime Minister's Office concurrently addressed civilian matters alongside the activities of the Civil Command Center yet detached from it, leading to ambiguities concerning the authority and responsibilities of the latter.

- Following the resignation of the Head of the Civil Command Center and the subsequent closure of the Center, the government, including the Minister of Finance, who presides over the Socio-Economic Cabinet, failed to initiate the appointment of an alternative entity to undertake the functions previously assigned to the Civil Command Center.
- The Ministry of Finance and the Civil Service Commission did not act with the urgency expected in times of war and did not make every effort to facilitate the establishment of a command center intended to play a pivotal role in managing government responsibilities during emergencies. The resolutions adopted by the government in this regard were not implemented effectively, failing to achieve their intended objectives and subsequently fading away.
- In light of the government's resolution to empower the Socio-Economic Cabinet to address all civilian aspects of the war and to create a civil command center that was to assume a central role in managing governmental tasks during emergencies, all relevant stakeholders within the Ministry of Finance and the Civil Service Commission should have acted as expeditiously and efficiently as possible to establish the command center and to appoint its head and personnel. Nonetheless, in the final analysis, the Ministry of Finance – its administration and professional entities, including those pertaining to administrative and legal matters, the Commissioner of Wages, and the Civil Service Commission – failed to implement the government's resolution to establish the command center.
- The Minister of Finance, Mr. Bezalel Smotrich, who was endowed with the authority to head the Socio-Economic Cabinet, to set its agenda and facilitate discussions for decision-making, including the establishment of a civil command center that was ultimately unsuccessful, did not exercise his powers to make operational the mechanism designated by the government for addressing all civilian aspects of the war. The Office of the State Comptroller points out to the Minister of Finance that if he was unable to exercise his authority, he ought to have gone back to the government and brought this to the government's attention and taken steps to ensure that a decision was made regarding the entity responsible for managing the civilian aspects of the war and the requisite mechanism to be established for this purpose.



### **Duties of the Director General of the Prime Minister's Office and the Director General's Staff Division in Routine Times and Emergencies**

- The Socio-Economic Division within the Prime Minister's Office, staffed by tens of employees and overseen by the Director General of the Prime Minister's Office, was established in alignment with the roles assigned to the Prime Minister's Office and the Director General. This is in accordance with the analysis conducted by the Kochik Committee, which evaluated the Office's functions – its overarching responsibility for government operations, implementation of government policies and decisions, cross-ministerial handling of matters in routine times and emergencies, which require rapid and systemic decision-making, and resolution of inter-ministerial conflicts. This is also in accordance with a government resolution from 2012 that determined that these functions included Staff Division work coordination and the promotion of inter-ministerial initiatives; the reduction of obstacles, and resolution of disputes that impede the execution of government policy; and professional assistance to the Prime Minister in formulating his positions on various matters presented for his consideration. The Bureau of the Director General of the Prime Minister's Office posits that the coordination of professional work among government ministries falls outside the jurisdiction of the Prime Minister's Office. This stance contradicts the foundational purpose of establishing the Socio-Economic Division as delineated in the government resolution. It does not even align with the responsibilities assigned to the Director General's Staff Division and is inconsistent with the operational paradigm of the Prime Minister's Office, which entails that the Director General shall address, during both routine and emergency times, controversial inter-ministerial issues, among others, that need to be resolved by him, as well as matters pertinent to multiple ministries that require expedited resolutions.
- The Socio-Economic Division in the Prime Minister's Office instituted an inter-ministerial forum for addressing deficiencies in governmental social services, which commenced operations more than two months subsequent to the outbreak of the war. The Office of the State Comptroller criticizes the Director General of the Prime Minister's Office for failing, at the outset of the war, to promptly activate a mechanism for addressing these deficiencies in governmental social services, aimed at formulating proposals for rectifying the identified gaps.



### **Activities of the Directors General Forum, Headed by the Director General of the Prime Minister's Office, during the War**

- **Regulation of the Directors General Forum's Activities During an Emergency Prior to the War** – Preparations for activating the Directors General Forum during an emergency, prior to the war, were insufficient; they were not officially regulated or finalized, nor were they presented to the Directors General of the government ministries.
- **Frequency of Discussions** – Up until the end of December 2023, the Director General of the Prime Minister's Office convened the Directors General Forum 27 times. From mid-December 2023, amidst the ongoing war in the northern and southern regions, the frequency of the Forum meetings diminished significantly. The Prime Minister's Office did not invite to the discussions of the Forum representatives from the Attorney General, the Budget Division, and the Accountant General Division within the Ministry of Finance.
- **Content of Discussions and Decision-Making on Core Issues** – The Directors General Forum failed to adopt resolutions or develop specific responses to challenges, barriers, and needs at the inter-ministerial level. Within the framework of the 27 discussions conducted during the initial three months of the war, no resolutions were reached. Specifically, the Forum did not address cross-cutting issues pertinent to the civilian sphere or the barriers associated with them. This included key matters necessitating systemic and inter-ministerial measures, such as the governmental response concerning facilities for accommodating residents displaced from their homes, the preparedness of government ministries regarding the northern arena, and the shortage of foreign labor. Additionally, there was an absence of decisions regarding the execution of Staff Division work and the escalation of issues before the government.



### **Inter-Ministerial Teams at the Prime Minister's Office**

- **Department of Home Affairs, Planning and Development – the Scheme for Governmental Management of Evacuee Sites** – On the backdrop of the deficiencies in the overall management of the civilian sphere during the conflict, the Department of Home Affairs, Planning and Development instituted a governmental management scheme for addressing specific requirements that emerged at evacuee intake sites. No documentation was found within the Prime

Minister's Office that detailed the closing of circles of treatment related to these matters. The governmental management scheme also failed to identify difficulties and inadequacies in the treatment of residents who had been relocated from various localities to a community, focusing rather on the services rendered to residents at the evacuee intake sites. Furthermore, the Prime Minister's Office did not evaluate the extent to which the scheme fulfilled its functions, its effectiveness in meeting the needs of evacuees on the ground; nor did it assess the implications of operating the system through civil servants who, for several months, were tasked with additional responsibilities alongside their regular duties.

- **Department of Governance and Social Affairs** – The Inter-Ministerial Forum on Society and Resilience was established within the Prime Minister's Office, led by the Department of Governance and Social Affairs, to enhance inter-ministerial coordination in these areas, identify significant challenges, and escalate them to the Forum of Directors General of Government Ministries and the Socio-Economic Cabinet, when necessary. It was found that the Forum had convened for the first time on December 13, 2023, more than two months subsequent to the onset of the war. Additionally, between January and June 2024, the Forum convened only three times. As of June 2024, no resolutions had been reached within the Forum concerning recommendations for the Director General of the Prime Minister's Office, as required within the operational concept of the Director General's Staff Division and the Department's decision regarding the purpose of the Forum.



## **The Information Infrastructure for Decision-Making**

- **Absence of a Complete National Situational Overview**
  - Although the government delegated the task of formulating a national situational overview to three governmental bodies, it lacked such a situational overview during the war, concerning the handling of the civilian sphere and the economic and social domains. The National Emergency Management Authority developed a partial situational overview addressing certain aspects of functional continuity on the home front; the Crisis Management Center (within the Prime Minister's Office) formulated a situational overview that is not national, but focuses on the political and security domains and lacks pertinent information regarding the economic and social spheres; consequently, it was disseminated exclusively to members of the State Security Cabinet. Furthermore, the Civil Command Center did not actually

operate and failed to formulate a situational overview. As a result, the government and its ministries were deprived of a critical and substantial factor necessary for effective decision-making and for managing civilian affairs on the home front.

- **Gaps Between the Assessment Formulated by NEMA of the Home Front's Emergency Preparedness Before the War and the Reality that Emerged after the Outbreak of the War**
  - According to the situational overview on the home front's emergency preparedness in 2022 formulated by the National Emergency Management Authority, in 11 of the 15 national objectives the preparedness for a war scenario was categorized as being on a medium level. The remaining four objectives demonstrated a good level of preparedness, scoring 80. Within the 11 objectives classified as being at a medium level of preparedness, four objectives were at the lower limit of a medium level of preparedness: religious and burial services (64), adequate shelter (64), medical services (68), and freedom of movement (68). Even among the objectives rated as having good overall national preparedness levels (80), certain ministries exhibited low preparedness levels; for example, in the objective of providing information to the public, the following ministries were identified with the lowest competency level: the Ministry of Tourism (52), the Ministry of Interior (56), the Ministry of Construction and Housing (56), and the Population Authority (56). In July 2023, NEMA reported to government ministries on the status of the home front's preparedness for emergencies.
  - In practice, subsequent to the outbreak of war, the State Comptroller's visits across various regions of the country unveiled significant deficiencies in the governmental response to the home front. These deficiencies included a lack of manpower in essential enterprises, a shortage of professionals providing psychological-emotional care, and a shortage of government ministry representatives at the locations housing evacuated residents. Hence, despite the situational assessment formulated by NEMA, which suggested an average to good state of preparedness for emergencies, the actual governmental response necessitates substantial improvement. This situation underscores the need to reevaluate the indicators utilized by NEMA to measure levels of preparedness of the home front for emergencies.

- **Gaps in the Situational Assessment Formulated by NEMA During the War**
  - In the course of the war, NEMA assembled a situational overview pertaining to certain aspects of functional continuity; however, this situational overview does not fulfill the criteria of a "national home front situational overview", as mandated by the government's resolution of 2007. This inadequacy arises from two primary factors: (a) According to NEMA, certain entities pertinent to the compilation of a national home front situational overview do not provide NEMA with information in a consistent manner, resulting in an incomplete situational overview on the part of NEMA that lacks elements of functional continuity within the areas of responsibility of these entities; (b) NEMA based its situational overview during the wartime months on a methodology employed in routine times for assessing preparedness for emergencies. Consequently, NEMA's situational overview failed to incorporate, for example, data on the economic damage sustained by communities in the southern regions, particularly those adjacent to Gaza, as well as in northern communities, and data on the percentage of workers on unpaid leave and labor shortages, such as in the construction industry.
  - In an effort to develop a situational overview, NEMA directed government ministries to report instances of failure in accomplishing the tasks assigned to them. However, NEMA did not mandate that the reporting government ministries provide comprehensive and current data across various areas of activity, but rather required the submission of textual accounts regarding service levels at the discretion of the reporting entities. This included narrative assessment of gaps, their implications, and recommendations for mitigation. In practice, the reports from the ministries were frequently characterized by a scarcity of numerical data essential for identifying gaps and informing decision-making.
- **Gaps in the National Situational Assessment Formulated by the Crisis Management Center in the Prime Minister's Office during the War**
  - A discrepancy exists between the situational overview that the Crisis Management Center in the Prime Minister's Office (CMC) is required to develop during emergencies, as stipulated by the government's resolution from 2007, and the situational overview that the CMC actually formulates in accordance with the operational concept set forth by the National Security Council. It was



found that, in contrast to the government's resolution from 2007, which mandates the CMC to create an integrative, updated, and dynamic national situational overview during emergencies, utilizing information, situation assessments, and situational analyses from various areas of operation, the CMC in the National Security Council followed the operational concept which was approved by the NSC, and did not undergo review and approval by the Prime Minister. Consequently, during the war, the CMC formulated a primarily political-security situational assessment, which also included a brief reference to certain elements related to the functional continuity of the economy. Consequently, the CMC formulated a situational assessment that deviated from the requirements set forth by the government resolution under which it was established.

- Since the onset of the war, the situation room of the CMC has not received information from government ministries responsible for economic and social matters, including the Ministry of Finance, the Ministry of Health, the Ministry of Education, the Ministry of Welfare and Social Affairs, the Ministry of Interior, the Ministry of Transport, and the Ministry of Economy and Industry. Notably, it did not receive the situational assessments developed by these ministries regarding their respective areas of jurisdiction. As a result, the CMC's situational assessment did not incorporate information pertaining to these ministries' areas of activity, rendering the assessment it formulated and disseminated to the Prime Minister and the State Security Cabinet incomplete, as it predominantly emphasized the political-security fields.
- **Gaps in the Information Infrastructure of the Staff Division of the Director General of the Prime Minister's Office** The emergency operating concepts developed by two sections of the Prime Minister's Office – the National Security Council and the Director General's Staff Division – were not harmonized. The operating framework of the Director General's Staff Division was predicated, amongst other factors, on the premise that the Crisis Management Center would generate a national situational assessment in times of emergency. Conversely, the operating framework of the National Security Council did not encompass the formulation of such an assessment. The Prime Minister's Office, which had based the operating concept of the Director General's Staff Division on the existence of an updated national situational overview from the Crisis Management Center, encountered a significant and critical deficit of information during the war.

- The Director General of the Prime Minister's Office, tasked with leading cross-organizational decision-making processes during the war, including through the Directors General Forum, operated on the basis of a fragmented information infrastructure provided by NEMA, and did not receive a national situational overview from the Crisis Management Center in the National Security Council, which according to the operational concept of the Staff Division of the Director General of the Prime Minister's Office was supposed to serve as a vital information source for its wartime activities. It was found that these discrepancies between the information infrastructure accessible to the Prime Minister's Office and the requisite information for coordinating government ministries' actions during the war were only discovered by the Prime Minister's Office after the outbreak of the war. For instance, the Prime Minister's Office lacked adequate data regarding the size of the population requiring government services, including information on the number of residents who evacuated or were displaced from their homes; the number of persons injured and their condition, including those hospitalized as a result of their injuries; the number of students attending educational institutions in person as opposed to those engaged in remote learning; and the number of people receiving care from social services in contrast to the number of residents in need of care.
- In light of the deficiencies within the information infrastructure of the Prime Minister's Office, there emerged an urgent need to establish an information system at the outset of the war, that would facilitate the presentation of sufficient data from government ministries to identify challenges and barriers affecting their operations in the civilian sphere, provide appropriate solutions and reach decisions from a cross-ministerial perspective. The National Digital Agency introduced the EMUN (Consolidation of Information and Data) System following the onset of the war, only launching it for the first time at the end of November 2023, approximately six weeks after the outbreak of the war. As of May 2024, the system remained partially operational and continued to lack non-public information held by a substantial number of government ministries<sup>1</sup>.

---

<sup>1</sup> State Comptroller, "ICT Systems for National Integration of Information and Treatment of Evacuees Before the Outbreak of the War and During It" (not yet published).



## **Response to the Public's Needs for Information and Government Services during the War**

- **Multiple Emergency Hotlines and Lack of Optimal Coordination of Activities** – The events of October 7 and the subsequent war resulted in a notable surge in the public's demand for information regarding the services offered by the government and its auxiliary units, as well as the exercise of rights by specific population groups, including evacuees and reserve troops. It was found that, during the war, governmental entities operated tens of emergency phone hotlines for conveying information to the public, often duplicating services due to overlapping functions. As of April 2024, a total of 33 government entities had been operating 48 emergency hotlines in the course of the conflict: 21 entities operated one hotline; nine entities operated two hotlines; and three entities operated three hotlines. It was found that the hotlines of various government ministries offered information and services pertaining to identical issues, particularly concerning psychological assistance, aiding residents who had evacuated or been displaced from their homes, recruiting volunteers and donations, and providing support for women.

The proliferation of hotlines, discrepancies in information about resident services, and the absence of systematic data, which were unveiled *inter alia* during the State Comptroller's visits at the onset of the war, underscore the difficulties faced by the public in obtaining efficient and effective assistance from governmental bodies. These findings also elicit concerns that the exercise of residents' rights necessitated engagement with multiple entities, thereby engendering bureaucratic complexities in receiving responses and services. Furthermore, the abundance of hotlines paves the way for contradictory responses among entities and the referral of applicants from one agency to another in pursuit of information or services.

- **Multiple Campaigns** – In the initial four months of the war, 27 governmental entities engaged the Israel Government Advertising Agency (IGAA) to execute approximately 80 public campaigns in response to the Swords of Iron War. The total expenditure for these engagements amounted to approximately NIS 93 million. It was not until mid-November 2023 that the decision was made to curtail individual campaigns on behalf of the government entities and transition to "unified and cross-organizational campaigns".



The Office of the State Comptroller commends the operations of the Department of Economics and Infrastructure within the Socio-Economic Division of the Prime Minister's Office at the onset of the war, which operated an inter-ministerial team dedicated to economic and infrastructure issues. According to its meeting minutes, the economy and infrastructure team, convened daily, during the first month of the war, from October 10, 2023, to November 9, 2023, including at weekends, holding a total of 31 discussions within this timeframe. Subsequently, the frequency of meetings diminished, with the team convening for nine discussions from November 12, 2023, to December 27, 2023.

---

## Key Recommendations



The government and the Prime Minister leading the government, should take preparatory measures during routine periods to ensure effective governmental oversight of the civilian sphere during emergencies. This preparation includes the appointment of an entity with comprehensive authority and responsibility for the management of civilian affairs and the determination of its operational methodologies. The Prime Minister should take measures to finalize the required arrangement for addressing all deficiencies in the management of civilian affairs during emergencies. Furthermore, the mechanism for managing civilian issues should be drilled during routine times to ensure its efficacy during emergencies. The government should uphold a systematic process of control and monitoring concerning the execution of its decisions related to this matter. Given the ongoing war situation in the State of Israel, the Prime Minister should address this issue promptly to meet the needs of the populace.



The Minister of Defense, in consultation with the Prime Minister, should present a proposal to the government for the establishment of a governmental body vested with overall authority and responsibility for handling the affairs of the home front. Additionally, the Minister of Defense should conduct a thorough examination of NEMA's roles, ensuring that its resources are sufficient to meet its responsibilities during emergencies as well, while also assessing the areas of responsibility of the Home Front Command vis-à-vis the need to address all existing gaps in the management of civilian affairs during emergencies.



The Minister of Defense, the Ministry of Defense, and the Ministry of National Security should collaborate with the National Security Council in developing a unified proposal that delineates the powers of the respective ministries concerning the handling of home front issues. NEMA, in collaboration with the Home Front Command, should assist the Minister of Defense in formulating the proposal. The National Security Council should monitor the steps taken to finalize the agreed proposal, ensuring their completion as expeditiously as possible. If implementation of the arrangement entails difficulties, the National Security Council should escalate the issue of regulating the powers for home front management during emergencies to either the government or the State Security Cabinet, for dispute resolution and decision making.



The Civil Service Commission, responsible for overseeing human capital within government ministries, alongside the Wage and Labor Agreements Division of the Ministry of Finance and in consultation with the Ministry of Justice, should formulate procedures for filling positions and determining salary conditions during emergencies, taking into consideration the urgent need to fill vacancies and determine salary conditions expeditiously, while ensuring compliance with legal provisions and adherence to principles of good governance, and incorporating these procedures into government ministries. It is incumbent upon the administrations and professional entities within government ministries, including the Ministry of Finance, to exert their utmost efforts to facilitate the staffing of positions during emergencies with the necessary urgency, adhering to principles of good governance.



It is recommended that the Ministry of Finance, including the Accounting Division that is also responsible for government procurement, and in consultation with the Ministry of Justice, complete the formulation of procedures for conducting government procurement during emergencies. This should take into account the need to take urgent action within a short timeframe and comply with legal procurement procedures, while adhering to principles of good governance. Furthermore, these procedures should be implemented across government ministries. Professionals in the ministries, particularly in the administration and legal fields, should act to the best of their abilities during emergencies to advance procurement protocols with the requisite urgency, while adhering to principles of good governance.



The Director General of the Prime Minister's Office should fulfill his responsibilities in alignment with both his duties and those of the Socio-Economic Division under his leadership, including in accordance with the government resolution of October 2012, which outlines the purpose of establishing the Socio-Economic Division, as well as the operational framework of the Prime Minister's Office itself.



The Director General of the Prime Minister's Office is required to implement a fundamental transformation in the operations of the Directors General Forum. To achieve this, he should establish the Forum's working procedures in a manner that aligns with its objectives – the removal of barriers and the enhancement of cooperation among ministries, including during wartime. Among other things, it is advisable to delineate the information that will be presented before the Forum and to regulate the processes for decision making and the oversight of their implementation. The Director General of the Prime Minister's Office should disseminate the Forum's working procedures to the Directors General and utilize them as necessary throughout the duration of the emergency. It is recommended that the Director General of the Prime Minister's Office include representatives from key units typically involved in the formulation of resolution proposals for the government in discussions at the Directors General Forum, including representatives of the Attorney General, the Budget Division, and the Accountant General at the Ministry of Finance.



The Director General of the Prime Minister's Office should take preemptive measures during routine periods to ensure that the office is well-prepared for emergencies, including the Socio-Economic Division within the office.



It is advisable for the Prime Minister's Office to evaluate the functioning of the government management scheme for evacuee sites, assessing the extent to which it has addressed the needs of evacuees and contributed to the enhancement of government services provided to them, including an examination of the implications of operating the scheme with employees who fulfill additional roles. In addition, it should examine whether the scheme should also address the needs of residents temporarily staying in a community, alongside residents who remain in their homes located in areas frequently threatened in the course of the conflict. Among other things, surveys should be conducted among the evacuated residents and the scheme's employees. Based

on the outcomes of this evaluation, the Prime Minister's Office should determine whether to activate the scheme and in what format during future population evacuation events, and proceed in accordance with the evaluation findings.



It is recommended that NEMA reassess the methodology it employs in formulating the emergency preparedness overview, in light of the lessons drawn from the Swords of Iron War and the ongoing war situation.



The Ministry of Defense, under the leadership of the Minister of Defense, should ensure that the situational overview formulated by NEMA during an emergency aligns with the requirements delineated in the government resolution – a comprehensive national home front situational assessment. NEMA should base the situational assessment on a robust array of information sources and a reporting methodology tailored to the exigencies of an emergency. It should also drill this methodology during routine times so as to enable its application in emergency scenarios.



The National Security Council should adhere to the government resolution from 2007 or initiate amendments to this resolution. This includes the National Security Council formulating an integrative national situational assessment in times of emergency, through the Crisis Management Center, in concordance with the stipulations of the government resolution, which will be based on information, situational assessments, and situational overviews from all entities pertinent to the emergency, including government ministries engaged in economic and social domains. The Head of the National Security Council and the Director General of the Prime Minister's Office should coordinate the operational concepts in times of emergency of the National Security Council and the Director General's Office, in order to address discrepancies in these concepts. The Prime Minister, as the sole authority within the organizational hierarchy overseeing these two branches of the Prime Minister's Office, should mandate the alignment of concepts, identification of conceptual gaps, and their resolution.



It is advised that the Director General of the Prime Minister's Office undertake necessary measures with the relevant government ministries that have yet to provide requisite data to the EMUN System, to ensure the completion of data entry, thus enabling the system to encompass all essential data from all government ministries for the identification and resolution of gaps and barriers.



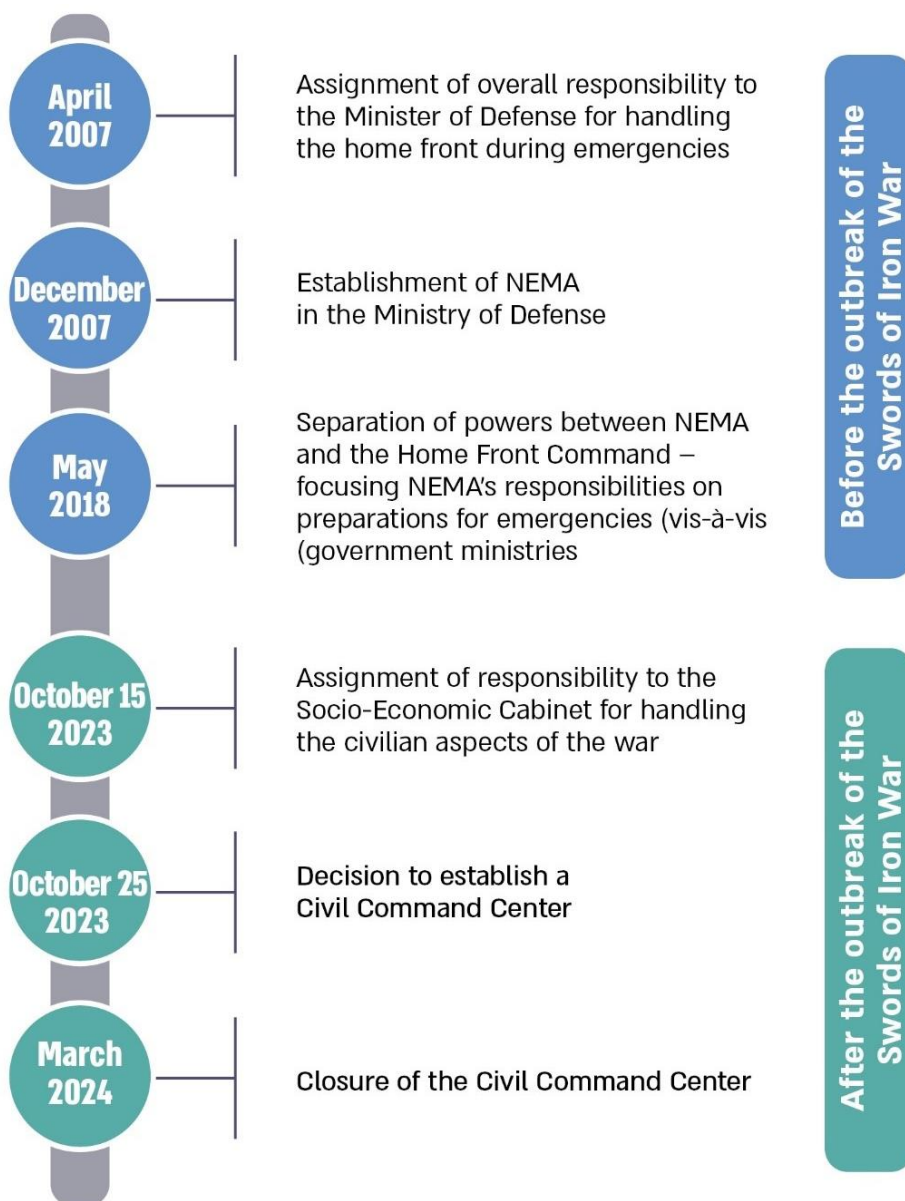


It is recommended that the Prime Minister's Office, in consultation with the National Digital Agency, take measures to establish a unified information center for government entities, defining responsibility for its creation and operation; determining the operational framework of the center (e.g., a system for diagnosing inquiries, routing them, and coordinating responses); and formulating a mechanism that facilitates the exercise of rights, such as a "rights calculator", all of which should remain functional during emergencies too.



It is recommended that the National Public Diplomacy Directorate in the Prime Minister's Office evaluate the efficacy of campaigns conducted by various government ministries during emergencies in comparison to a consolidated government campaign, and that it act upon the findings of this evaluation.

## Overall Management of the Civilian Sphere in Times of Emergency - Government Resolutions



---

---

## Summary

The necessity for comprehensive management of civilian affairs during wartime became markedly evident in 2006 during the Second Lebanon War, approximately 17 years prior to the outbreak of the Swords of Iron War. In light of the severe and distressing consequences of the October 7 events, and since hundreds of thousands of residents left their homes or were evacuated, hundreds of thousands were drafted into reserve service, and business owners ran into difficulties, governmental entities faced considerable challenges within the civilian domain. These challenges necessitated overarching management of governmental operations, *inter alia* to ensure the continuous functionality of civilian affairs and the provision of government support to employees and business owners, and to make it easier for the public to cope with harm it experienced, particularly the evacuated populace. By October 2024, one year after the outbreak of the war, tens of thousands of residents remained displaced, while hundreds of thousands in northern areas resided in communities under persistent threat owing to the fighting, with their activities curtailed, partially due to the intensification of the conflict along the northern front from July to September 2024.

Despite the passage of 17 years since the Second Lebanon War, the government has failed to finalize the establishment of a body endowed with the authority and comprehensive responsibility to handle home front affairs during emergencies. In the absence of such a body, subsequent to the outbreak of the Swords of Iron War the government adopted resolutions for concentrating efforts on civilian war-related needs, but its resolutions did not achieve their objectives, and ultimately waned.

The mechanism established by the government for managing the civilian sphere, approximately three weeks after the onset of the war, which designated the Socio-Economic Cabinet, led by the Minister of Finance, to oversee all civilian requirements and establish the Civil Command Center for coordinating the Cabinet's efforts, has not been effectively implemented. Throughout the duration of the war, the Socio-Economic Cabinet convened infrequently, until the end of August 2024, and in its few discussions it did not address the activities of the Civil Command Center or the coordination of government ministries' actions during the war.

In light of the government's resolution to authorize the Socio-Economic Cabinet to manage all civilian aspects of the war and to establish the Civil Command Center, which was supposed to play a central and essential role in managing governmental tasks during emergencies, all relevant sources within the Ministry of Finance and the Civil Service Commission should have acted as swiftly and efficiently as possible to establish the Command Center. However,

ultimately, the Ministry of Finance its management and professional bodies, as well as the Civil Service Commission, failed to address the difficulties encountered in implementing the Minister's policy concerning the establishment of the Civil Command Center and its activity during the war. The Minister of Finance, for his part, did not take measures to ensure the implementation of his decision on this matter.

Furthermore, the Prime Minister's Office, under the leadership of the office's Director General, did not fulfill its duty in addressing in both routine and emergency times, issues that fell within the purview of multiple government ministries and which necessitated prompt decision-making; nor did it meet its obligations in handling the implementation of government policy and resolutions, including resolving inter-ministerial disputes. The Forum of Directors General of Government Ministries was convened by the Director General of the Prime Minister's Office without establishing work procedures, thereby deviating from its defined objectives, and failing to make decisions conducive to a direct and practical response to needs in the civilian domain. Moreover, starting in mid-December 2023, the Forum did not convene at the frequency necessary for a civil emergency.

During the State of Israel's troubled period, commencing with the onset of the Swords of Iron War, the overall management of civilian affairs was deficient, lacking, and weak due to six fundamental gaps:

- Lack of arrangements prior to the war for establishing a single leading entity, supported by an operational framework for managing civilian aspects of the war;
- The actions in practice of the emergency bodies operating under the Ministry of Defense – the National Emergency Management Authority (NEMA) and the Home Front Command, and the failure to exercise the "overarching responsibility" of the Minister of Defense for handling the home front, owing to the incomplete delegation by the government of appropriate powers to a central leading entity;
- The failure of the attempt to establish a stable functional structure following the outbreak of the war, and the existence instead of a fluctuating and irregular framework, that sporadically takes shape only to dissolve again;
- Limited and infrequent operations of the principal political forum – the Socio-Economic Cabinet;
- Ineffective functioning of the Directors General Forum, overseen by the Director General of the Prime Minister's Office;
- The failure of the National Security Council, through the Crisis Management Center, to provide a national and integrative situational overview during the war, particularly concerning the handling of civilian affairs, as required of it.

These characteristics of the overall management constituted a precarious foundation for the government's handling of the public's needs throughout the war. Such deficiencies were a consequence of the persistent failures of Israeli governments since the Second Lebanon War, including the 37<sup>th</sup> government led by MK Benjamin Netanyahu, which failed to complete the necessary actions for establishing authority and comprehensive responsibility for managing civilian aspects of home front care during wartime.

**Accountability for the primary findings presented in this report rests with the following parties:**

1. **Prime Minister MK Benjamin Netanyahu** – who throughout his years of tenure, failed to utilize his powers, including his authority to set the government's agenda, to address the fundamental deficiency identified since the Second Lebanon War pertaining to the regulation of management of civilian affairs during emergencies. Specifically, the overall authority and responsibility for managing civilian aspects of home front care during wartime were not fully regulated. Additionally, it is pertinent to acknowledge that **former Prime Ministers Mr. Naftali Bennett** during his 1 year in office, from June 2021 to June 2022, and **MK Yair Lapid** during his time in office (as alternate Prime Minister for one year and as Prime Minister for six months following the dissolution of the Knesset, from June 2022 to December 2022), also neglected to take action on this matter.
2. **The Minister of Defense during the audit period, Mr. Yoav Gallant, along with his predecessors, who led the emergency entities within the Ministry of Defense and the Israel Defense Forces (IDF) – the National Emergency Management Agency (NEMA) and the Home Front Command (HFC)** – failed over many years to regulate the status of these emergency bodies. Consequently, in the context of a serious failure to appoint a governmental body endowed with the authority and overall responsibility for managing home front care, **these emergency bodies and their leadership** did not effectively address various shortcomings during the Swords of Iron War. The National Emergency Management Agency did not constitute a national emergency entity, managing the civilian aspects of home front care during the conflict; moreover the Home Front Command, which possesses substantial resources and is responsible for civil defense and the support of the civilian home front in emergencies, and is required by government to allocate manpower for supporting NEMA's operations concerning the reception of evacuees in designated facilities, failed to meet the needs of the evacuees, and the role of its representatives at the evacuee sites was ambiguous.

3. **Minister of Finance MK Bezalel Smotrich** – for not exercising his powers as Head of the Socio-Economic Cabinet to activate the mechanism established by the government for addressing the civilian dimensions of the war; for his failure to implement the government resolution, which he had a role in, regarding the establishment of the Civil Command Center and its activity; and for not going back and reporting this to the government, in order to facilitate a decision by the government concerning the body to be entrusted with managing the civilian aspects of the war. Given the persistent failures throughout the war, the **Prime Minister** should have intervened to ensure the execution of the government resolution pertaining to the management of the civilian sphere during the protracted conflict.
4. **The Office of the State Comptroller also points out to the Director General of the Prime Minister's Office, Mr. Yossi Shelley** – regarding the manner in which he conducted the Forum of Directors General of Government Ministries. This includes the lack of procedures and decisions for advancing a comprehensive response to civilian needs. The deficiencies in operations within the Directors General Forum had repercussions that adversely affected the government's overall management of the civilian sphere during the conflict.

In addition to the responsibility for the principal findings outlined in the report and the auditor's comments, ultimately, the **Ministry of Finance – its management and professional bodies, including those in the administrative and legal sectors, the Commissioner of Wages, and the Civil Service Commission**, failed to implement the government's resolution to establish and operate the Command Center during wartime and did not provide solutions to the difficulties encountered while attempting to execute the Minister's policy concerning the establishment and operation of the Civil Command Center during the war.

The State of Israel is currently engaged in a protracted and widespread war. Consequently, the political leadership, specifically the Prime Minister, the Minister of Finance, the Minister of Defense, the Director General of the Prime Minister's Office, the National Security Council, and NEMA, should immediately undertake all necessary actions to rectify the deficiencies detailed in this audit report. Prompt and purposeful measures to address these deficiencies are absolutely essential for establishing a comprehensive and high-quality government management system for civilian affairs during wartime, enabling the State of Israel to adequately navigate the civilian aspects of the ongoing war and to prepare for potential future conflicts and other emergencies.