



Foreword

This report outlines the findings of the audit on local government conducted during the Iron Swords War in 2024–2025. In the concluding phases of the report's preparation, Operation "Rising Lion" was initiated in response to the Iranian nuclear threat, as well as the threats posed by Iran's missile capabilities, military infrastructure, and associated terrorist elements that jeopardize the safety and security of the State of Israel. The recommendations presented by the Office of the State Comptroller in this report are equally relevant to Operation "Rising Lion".

The local authority is defined as the "foundation block for home front care" during emergency situations, as it represents the governmental entity that directly engages with the population within its jurisdiction and addresses their diverse needs, both through its own branches and in collaboration with government ministries and other organizations.

The local authority delivers services to its residents during both routine and emergencies, including the provision of food and water, care for vulnerable populations, dissemination of information to the public and spokespersonship, essential services in engineering and infrastructures (water, sewage, and construction), evacuation of residents to designated centers, intake of displaced individuals, and the operation of the education system in alignment with government policy.

To enable the local authority to deliver all services to residents, even under special restrictions and conditions, advance preparation across various domains is requisite. The local authority must adhere to the directives and procedures established by the guiding echelons – both those pertaining to its operational activities within its jurisdiction and those aimed at enhancing preparedness for emergencies, it must ensure the availability of resources necessary for operations during emergencies and conduct training, briefings, and practice drills for its personnel.

Like other government bodies in Israel, the local authorities faced uncertainty during the Iron Sword War and the need to respond to both existing needs and new needs that emerged as a result of the war. This report presents the findings of the audit concerning the local authorities' operations in emergency situations and specifically during the Iron Sword War:

- The handling of special populations during emergencies by local authorities (that were not evacuated)
- The Psychological-Educational Service's operation in providing emotional and mental support in routine and during the Iron Sword War
- Human resources management within local authorities during emergency situations – the Iron Sword War



- The handling of public inquiries and complaints by local authorities in routine and during the Iron Sword War
- The Local Authorities' Preparedness for Fires – follow-up audit

Below is an overview of two of those chapters.

- **The Handling of Special Populations During Emergencies by Local Authorities (that Were not Evacuated)**

Data from the Central Bureau of Statistics indicates that, in 2022, approximately 1.1 million individuals with various disabilities resided in Israel, constituting approximately 11.5% of the total population. Additionally, there were around 1.2 million senior citizens (aged 65 and over), accounting for approximately 12.5% of the total population in Israel.

The Iron Sword War has an impact on all citizens within the nation, particularly impacting the aforementioned special populations, who already face complicated challenges under ordinary circumstances and rely on outside support from both central and local government entities. The challenges various government bodies tasked with the welfare of these special populations and their assistance in emergency contexts faced at the onset of the war resulted from, among other factors, the complexities associated with identifying all populations requiring aid, rather than solely those recognized by the social services of local authorities during routine. In emergencies, it becomes imperative to rapidly assess and map the needs of these populations, and to provide an accessible information and suitable services. This need arises from both the disruption of the continuity of assistance typically afforded to them in routine and the diverse emergency needs. The procedures for establishing regulations designed to set mechanisms for providing essential services to people with disabilities during emergency situations must be finalized. It is recommended that government ministries collaborate with representatives from local authorities to identify the emergency kits necessary for addressing the needs of special populations in emergencies, as well as to delineate responsibilities for their establishment and maintenance.

A public participation process involving special populations within a non-representative national sample of 111 local authorities concerning the care provided during the war indicated that satisfaction levels among these populations regarding the assistance received from authorities were low.

The public participation process further underscored the critical importance of establishing proactive communication with special populations during emergencies, as well as the essential need to enhance their care and improve the accessibility of services designated for them during such times, by the relevant government ministries and local authorities.



Given the vulnerability of special populations during wartime, it is imperative for government ministries and local authorities to engage in proactive preparations for locating these populations, identifying and assessing their needs, and establishing appropriate responses. Such measures are essential for enhancing their preparedness for emergency situations and for reducing response times in the provision of assistance. In light of findings derived from the public participation process, some of which diverge from the results of the audit of the examined local authorities, the local authorities must intensify efforts to proactively establish communication with special populations and to address their needs during emergencies, in order to improve the services provided to these populations and to fulfill the commitments made to them, particularly in times of war.

- **The Psychological-Educational Service's Operation in Providing Emotional and Mental Support in Routine and During the Iron Sword War**

The Psychological-Educational Service (PES) represents the sole mental health system capable of reaching every child within the State of Israel, thus fulfilling a crucial function in the identification and prevention of mental distress among children and adolescents. The outbreak of the COVID-19 pandemic in 2020 precipitated a pronounced escalation in the prevalence of distress, depression, and other psychological difficulties among youth. The terrorist attack of October 7, 2023, alongside the Iron Sword War, primarily affected populations residing in areas of direct impact, yet also affected all children and adolescents throughout Israel, subjecting them to varying intensities of missile attacks and consequent psychological ramifications during the war. The audit indicated that approximately 53% of students in grades 7–12 reported experiencing psychosomatic symptoms at least once daily during the months of October 2023 to January 2024. Furthermore, around 30% of parents within the Jewish community of children aged 3 to 18 were unfamiliar with the services offered by the Psychological-Educational Service within their respective local authorities. The average wait time for initial service provision from the PES was approximately 54.6 days, juxtaposed with an average of 89.7 days in HMOs and 36.7 days for private therapists. A study conducted in 2021 indicated that the economic burden on Israeli society resulting from the public's inability to access available and appropriate professional mental health care is estimated to range between NIS 51 and 61 billion.

The Ministry of Education must adjust the human resources of the Psychological Educational Services to meet the emerging needs identified in the field, establish standards for both the physical and digital environments in which educational psychologists operate, and prioritize the development of coordinated information systems to provide an accurate assessment of the state of the service nationwide. To ensure the effective and professional functioning of the Psychological Educational Services during future emergency situations, it is recommended for the Ministry of



Education, in collaboration with local authorities, to conduct a thorough and systematic process of drawing lessons from the experiences gained during the Iron Sword War.

The Psychological-Educational Service is responsible for safeguarding the mental health of future generations in the State of Israel, thereby ensuring its sustainability. Any impairment or inefficient functioning of this service negatively impacts hundreds of thousands of Israeli students and their families, infringing upon their fundamental right to equitable and accessible health and educational services. The implementation of the recommendations presented in this chapter could facilitate the establishment of robust and high-quality psychological-educational services in the State of Israel, both during routine and in response to the challenges posed by recurrent emergency situations.

In conjunction with the audit pertaining to the war, our office continued to fulfill its role and conducted audits regarding other topics. The chapters of this report present significant audit findings that are central to the operations of local authorities, encompassing a diverse range of areas, including societal issues, ethical considerations, proper governance, and the public sphere. An overview of select chapters follows.

- **The Handling of At-Risk Youth by the Social Services Departments**

The designation "youth on the continuum of endangerment' risk, and disconnection" refers to a heterogeneous adolescent demographic characterized by varying degrees of distress and exposure to risk-inducing situations. Accurate estimation of this phenomenon's scope in Israel is challenging due to the absence of a unified definition and current official data. However, there was a marked increase in reports of at-risk situations from 2020 to 2022, when in 2022, approximately 440,000 children and youth were registered with the social services, accounting for around 14% of the total youth population in Israel. That year alone, about 60,000 new reports concerning minors were referred to social workers, among other reasons, due to physical abuse (20%), neglect (17%), and sexual abuse (11%). Data and assessments of professionals in the field suggest that during the Iron Sword War, the prevalence of at-risk youth continued to rise, with risk situations becoming more pronounced, varied, and severe.

The Ministry of Welfare and local authorities are encountering challenges in delivering appropriate responses aimed at ensuring the safety of youth in situations of risk, danger, and disconnection, as well as in mitigating the extent and seriousness of such situations. The escalating needs juxtaposed with a scarcity of resources, exacerbated by the aftermath of the war, raise significant concerns regarding the capacity of social services departments to establish a necessary network of services for at-risk youth.

The audit findings deliver alarming insights regarding the treatment of this population. While they represent approximately 14% of youth in Israel, less than 2% of those experiencing the most acute conditions receive support from social services. The report



also raises gaps between the 360° National Program for the Treatment of Youth at Risk and the Ministry of Welfare's "Community-Focused" policy – and the disconcerting reality among local authorities. Issues identified include: the lack of a standardized definition and terminology across ministries concerning at-risk youth, insufficient data and situational mapping regarding the extent of this demographic, a significant shortage of personnel, inadequate facilities for activity, and a dearth or shortage of community treatment programs within local authorities. This scarcity has led to a tendency to favor out-of-home placements for youth, contrary to the preferred policy of minimizing home removals and promoting care within community settings.

The audit findings underscore the necessity for coordinated efforts among central government entities and between them and local government bodies. The local authorities must ensure they coordinate their actions for identifying and locating at-risk youth, preventing risky behaviors among this population, and addressing their needs across multiple dimensions, while also engaging in regular discussions on these matters with treatment agencies. Situation wherein numerous youths on the risk continuum – often a majority in certain local authorities – remain unrecognized by local authorities, is unacceptable. The Ministry of Welfare and local authorities are obligated to strategize and implement proactive identification initiatives targeting at-risk youth in both physical and virtual domains. Furthermore, they must gather and analyze data on identified youth and strive to broaden the assistance provided to them, ensuring that such support is customized to their needs, characteristics, and evolving risks, while also fostering their engagement in the process.

- **Shading of Urban Public Spaces**

The promotion of shading in urban public spaces has become critically important in anticipation of the projected warming trends by the end of the century. Such trends are expected to result in an increased frequency and severity of heat waves, alongside a significant rise in the number of days characterized by elevated temperatures. It is estimated that the average temperature in Israel may increase by approximately 3.5 degrees Celsius by the conclusion of the 21st century, compared with the average recorded over the past two decades. Under these conditions, walking activity in urban environments will likely become increasingly challenging, with a heightened urgency for individuals to seek refuge in areas with more moderate temperatures. Given the predominance of concrete and asphalt in urban settings, cities are anticipated to experience more severe heat effects compared to surrounding regions. Currently, no binding shading guidelines exist in Israel concerning the planning or construction of streets and open public spaces, and the measurement of shading within urban public spaces is not sufficient. Existing standards and policy documents do not provide systematic and computational guidelines regarding the necessary shading rates required in public areas.



Despite the numerous benefits of urban forests in general and street trees in particular, there is a lack of street trees in many cities in Israel, and approximately 90% of urban areas in Israel is characterized by a significant lack of shade. This lack significantly affects quality of life in the urban environment. Street trees represent one of the most effective mechanisms for cooling urban spaces, and the shading they provide can substantially mitigate the adverse effects of the climate crisis while enhancing thermal comfort in public spaces within Israeli cities. Given that the benefits associated with trees manifest approximately a decade post-planting, in order to achieve the objectives stated in the government's shading resolution (Resolution 1022) by 2040, it is imperative to carry out the actions proposed therein, in the short term. Local government serves as a pivotal entity with the capacity to establish local climate resilience. The dense nature of urban living exacerbates vulnerability to climate change consequences, necessitating that local authorities undertake dedicated preparations. In anticipation of rising temperatures, it is recommended for local authorities to promote actions within their jurisdiction that will facilitate the adoption of policies to confront the challenges resulting from extreme heat.

The Minister of Finance, the Minister of Construction and Housing, the Minister of Environmental Protection, the Minister of Agriculture and Food Security, the Minister of Interior, the Head of the National Economic Council, and the Head of the Planning Administration, all of whom hold responsibilities for implementing Government Resolution 1022 concerning shading, should take proactive measures to advance and execute this resolution in accordance with their designated areas of responsibility, while considering the findings and recommendations raised in this chapter.

- **Local Authorities' Handling of Wild Boars and Jackals Within Their Jurisdictions**

The incursion of wild boar and jackals into urban and agricultural environments and the increased collisions between wildlife and humans has led to significant adverse consequences, impacting both humans and the environment, whether it is economic damage due to harm to agricultural crops, damage to public and private gardens, foraging in bins and scattering waste, or damage caused to persons and property in urban areas. In the United States, the estimated financial impact of wild boars on agricultural crops and the environment is estimated at approximately \$1.5 billion. Furthermore, the escalating collisions between these species and human populations raises concerns regarding the potential transmission of zoonotic diseases to humans, livestock, and domestic animals. The audit found that between the years 2019 and 2024, the local authorities Haifa, Jerusalem, Neshet, and Kiryat Tivon, received from residents a cumulative total of 385–24,620 inquiries, respectively, pertaining to wild boars. Despite the extensive nature of this phenomenon both in Israel and globally, effective solutions remain elusive. The audit findings underscore the absence of specific legal regulation framework governing the management of invasive species such as wild boars and jackals within local jurisdictions in Israel. In the absence of formal regulation, the degree of



cooperation between local authorities and the Nature and Parks Authority (NPA) is what dictates the approach taken to address wild boars and jackals in each local authority; however, the nature of the approach is contingent upon the discretion exercised by the leadership of each local authority.

It is recommended for the Ministry of Environmental Protection and the Nature and Parks Authority to establish legislative framework concerning the management of wild boars and jackals that delineate the respective areas of responsibility and authority of each entity involved, while also ensuring the equitable distribution of budgetary responsibilities. Furthermore, it is recommended that the local authorities examined, adopt the integrated approach and maintain its implementation, alongside assessing the effectiveness of the actions undertaken as part of it. This is intended to mitigate conflicts between wild boars and jackals and the local authorities' residents, minimize damage to people, uphold the well-being of the residents, and enhance their quality of life, all while reducing adverse impacts on these animal species.

• Follow-Up Audits

The follow-up on the rectification of deficiencies identified in previous reports serves as a critical mechanism to ensure that the auditees have adequately addressed the deficiencies identified. This report presents the findings from five follow-up audits:

○ Addressing the Phenomenon of Spousal Violence

For over three decades, the State of Israel has engaged proactively in addressing the issue of domestic violence, including violence within spousal relationships. This commitment arises from the recognition of the state's responsibility at the national level to safeguard victims of domestic violence, provide treatment for both victims and perpetrators, and facilitate rehabilitation. Officials within central government agencies, in collaboration with their counterparts in local government, play an integral role in this effort, demonstrating significant dedication driven by a sense of public and personal obligation. The onset of the Iron Sword War in October 2023 has further compounded the challenges associated with addressing spousal violence.

In 2021, the Office of the State Comptroller published a report titled "Dealing with the Phenomenon of Spousal Violence". The current follow-up audit reveals that although certain deficiencies identified in the previous audit have been rectified, gaps persist that necessitate further action and ongoing rectification. Thus, initiatives aimed at enhancing the addressing of this phenomenon, which, as recommended in the previous report, were to be led by the National Plan for the Handling of Domestic Violence and the Permanent Inter-Ministerial Committee that is part of this plan, have not been implemented at all, or the deficiencies in the matter have only been partially rectified. An officially established definition of the



phenomenon of domestic violence has not been codified in legal provisions or other regulatory frameworks delineating the legal and professional foundations for addressing this issue. Furthermore, the necessary legislative amendments to facilitate the exchange of information between welfare providers and law enforcement bodies, which are crucial for ensuring continuity of treatment and coordination among these entities, have yet to be finalized. Furthermore, no new solutions have been proposed for released prisoners who do not meet the criteria for participation in community rehabilitation programs post-release or refuse to take part in them.

- **The Local Authorities' Preparedness for Fires**

Addressing significant and large-scale emergency situations within the civilian home front of the State of Israel, whether during military conflict or routine, necessitates proactive systemic and inter-organizational preparedness involving multiple entities and a consolidation of national resources. Since the onset of the Iron Swords War, the intersection of wartime and civilian emergency incidents has resulted in the destruction of approximately 200,000 dunams of forest and woodland in the northern region of the country within a year, inflicting extensive harm to nature reserves and adversely affecting both fauna and flora.

In 2018, the Office of the State Comptroller published a special audit report entitled "Local Authorities' Preparedness for Fires, Their Performance During the Fires outbreak in November 2016, Compensation for Those Damaged, and the Costs to the Economy". The follow-up audit, raised that certain deficiencies were not rectified, including the regulations pertaining to the protection of localities from forest fires remained unapproved, due to the absence of designated budgetary resources for their execution; Government Resolution 1091 of 2022 allocated funding for only nine of the 81 high-risk areas identified. Two of the local authorities examined – Haifa and Zichron Yaakov – have made efforts to address the deficiencies highlighted in the previous report. However, as of the follow-up audit end date, buffer zones had not been established in substantial areas designated as high risk for forest and woodland fires by the Fire Authority within the jurisdictions of both municipalities. The Yokneam Illit Municipality has not developed a fire protection plan, in contravention of directives issued by the Fire Authority. Furthermore, the Haifa Municipality has only facilitated an additional access route within a single enclosed neighborhood. Considering the critical significance of buffer zones in decelerating the progression of fire fronts, preserving life, evacuating residents, and alleviating property damage risk, it is imperative that the Ministry of National Security, the Fire Authority, the Haifa Municipality, and the Zichron Yaakov Local Council collaborate effectively to expedite the establishment of these buffer zones. Government ministries and all relevant entities, including the Ministry of National Security and the Ministry of Interior, must coordinate efforts to establish



the regulations regarding the protection of for communities against fires, that are essential for saving lives.

o Local Authorities' Handling of Hazardous Buildings

The failure to address hazardous buildings represents a significant risk to public safety, akin to a "ticking bomb" that threatens anyone in close proximity. This risk is particularly pronounced in Israel, a nation situated in a seismic zone vulnerable to severe earthquakes, compounded by ongoing military conflicts. During the Iron Sword War, missile attacks originating from the Gaza Strip, Lebanon, Yemen, Iran, Iraq, and Syria impacted vast regions of Israel. Data from Property Tax records indicates that, by the end of March 2025, there were 45,798 claims filed for direct damage incurred by buildings during the Iron Sword War. The management of the Property Tax Compensation Fund reported that approximately 95% of these claims resulted in compensation totaling approximately NIS 1.5 billion. As of the end of March 2025, the Compensation Fund's records identified 1,342 buildings that sustained significant damage. Estimates suggest there are about 80,000 buildings in Israel with three or more storeys, which house approximately 810,000 apartments constructed prior to 1980, none of which were built according to mandatory earthquake-resistance standards. The required treatment of these hazardous buildings aims to reinforce their structures in general, and enhance their resistance to earthquakes in particular. Furthermore, establishing optimal procedures for handling of hazardous buildings is crucial for effective rehabilitation following a war.

In 2022, the Office of the State Comptroller published a report on "The Local Authorities' handling of Hazardous Buildings". The findings of a follow-up audit, indicate a concerning situation. Despite the severe deficiencies identified in the previous report, and the acknowledgment by the Prime Minister's Office in 2021 of the existing vacuum in addressing this matter, as well as discussions held within the Knesset's State Control Committee amid the aftermath of the war that resulted in extensive structural damage – in some instances necessitating demolition – progress in addressing the issue remains stagnant. Although rectifications have been made regarding some deficiencies, numerous issues persist. The Prime Minister's Office and the Ministry of Interior, in collaboration with the Ministry of Construction and Housing, and the Ministry of Education should take prompt action to establish regulations governing the handling of hazardous buildings, thereby safeguarding human lives. The local authorities examined, namely the municipalities of Be'er Sheva, Bat Yam, and Kiryat Yam, alongside all local authorities throughout Israel, must undertake immediate measures to ensure the effective handling of hazardous buildings and demonstrate a judicious application of their authority to protect the lives of residents regarding this matter.



Follow-up audits were also conducted concerning **Collection of Waste and Landfill Disposal in Local Authorities; Electricity Supply in Druze Local Authorities in the Golan Heights.**

The report addresses diverse subjects; this introduction specifically pertains to select chapters included therein. Each chapter of the report provides insight to the public, including decision-makers, into the operations of local government in Israel, which significantly influence the quality of life, well-being of residents, and their economic and social conditions.

The preparation of the report required significant effort from the employees of the Local Government Division and those of the Staff Division within the Office of the State Comptroller, all of whom worked hard to prepare it with the highest standards of professionalism, thoroughness, integrity, and meticulousness, fulfilling their public responsibilities with a profound sense of true dedication. They have my gratitude.

The local authorities and the additional relevant audited bodies are obligated to promptly and effectively rectify the deficiencies outlined in this report, thereby enhancing public service within Israel and subsequently improving the quality of life for its residents. It is essential that all authorities examine the findings of the report and address the necessary rectifications within their jurisdiction.

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 the wounded, and for peaceful and quiet days.

Matanyahu Englman
State Comptroller and
Ombudsman of Israel

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