



State of Israel

STATE COMPTROLLER OF ISRAEL

Local Government Audit Report

JERUSALEM
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ABSTRACTS

State Comptroller of Israel

Local Government Audit Report | 2025

A b s t r a c t s



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Foreword

This report outlines the findings of the audit on local government conducted during the Swords of Iron 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 spokesmanship, 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 Swords of Iron 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 Swords of Iron War:

- Taking care of special populations by (non-evacuated) local authorities during emergencies
- Activity of the Educational Psychology Service for Emotional and mental support – in routine times and during the Swords of Iron War
- Manpower in emergency situations in local authorities – Swords of Iron war War



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

Below is an overview of two of those chapters.

• *Taking Care of Special Populations by (non-Evacuated) Local Authorities During Emergencies*

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 Swords of Iron 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 public participation process conducted by the Office of the State Comptroller involving 380 individuals with disabilities and senior citizens from 111 local authorities across the country indicated that the local authorities failed to adequately address the needs of these special populations within their jurisdictions and did not contact them as required. Furthermore, it was found that the satisfaction levels of these populations with the assistance received from the authorities during the war were notably low. The data derived from this nationwide public participation process underscores 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.

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.

- **Activity of the Educational Psychology Service for Emotional and Mental Support – in Routine Times and During the Swords of Iron 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 Swords of Iron 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 Swords of Iron 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.

- Treatment of At-Risk Youth by 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 Swords of Iron 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' Management of Wild Boar and Jackal Populations 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, Nesher, 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:

- **Dealing with 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 Swords of Iron 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.

- 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 Swords of Iron 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 communities against fires, that are essential for saving lives.

○ Local Authorities' Handling of Dangerous 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 Swords of Iron 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 Swords of Iron 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 stories, 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



Foreword

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 and Landfill of Waste in Local Authorities; Electricity Supply at the 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

Jerusalem, July 2025



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Chapter One

Financial Audit



State Comptroller of Israel | Local Government
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Conduct During Emergencies and the
Swords of Iron War

**Taking Care of Special
Populations by (Non-
Evacuated) Local
Authorities During
Emergencies**



Taking Care of Special Populations by (Non-Evacuated) Local Authorities During Emergencies

Background

The Swords of Iron War has had a profound impact on all the citizens of the state, and particularly on special populations, including persons with disabilities and senior citizens, who encounter multifaceted challenges even in routine times and rely on external support from both central and local governmental entities. The challenge faced by various governmental bodies tasked with providing care for these special populations and assisting them during emergencies has arisen, among other factors, from the intricacies involved and the difficulties in identifying all populations requiring aid, as opposed to merely those recognized by the local authorities' social services in routine times. In an emergency scenario, the immediate assessment of the needs of these populations is challenging and necessitates the accessibility of extensive information and tailored services, following disruption to the routine care administered to them in normal times and the diverse emergency needs arising.

Local authorities assume a pivotal role in all aspects concerning the care of residents during emergencies, being the governmental entities that maintain direct engagement with the population within their jurisdictions. These local authorities, which cater to the needs of residents during periods of stability, are expected to sustain their provision of support during emergencies while also undertaking additional responsibilities necessitated by the situation. This encompasses, among other tasks, ensuring the delivery of essential services, attending to the needs of vulnerable populations, disseminating information to the public, awareness-raising and media relations, and preparing for the evacuation of residents to designated displacement centers.

According to data from the Central Bureau of Statistics, in 2022 approximately 1.1 million persons with various disabilities resided in Israel, constituting nearly 11.5% of the nation's total population, alongside approximately 1.2 million senior citizens (aged 65 and above), who constitute approximately 12.5% of the overall population in Israel.



Key Figures

1.1 million

Number of persons with various disabilities living in Israel in 2022 (approximately 11.5% of the total population)

1.2 million

Number of senior citizens, aged 65 and over, living in Israel in 2022 (approximately 12.5% of the total population)

14,724

Total population of persons with disabilities and senior citizens who may need assistance in an emergency in the local authorities examined (1,003 – in **Hatsor HaGlilit**; 1,004 – in **Nahariya**; 3,454 – in **Bat Yam**; 3,838 – in **Rishon LeTsiyon**; 5,425 – in **Be'er Sheva**)

665

Total number of vibrating bracelets that the local authorities examined have distributed to hearing-impaired people, at a total cost of NIS 144,100

70%

of the respondents in the public participation survey that took place across 111 local authorities nationwide stated that the local authorities did not address their needs during the war

69%

of the respondents in the public participation survey that took place across 111 local authorities nationwide stated that they did not know where they would have to go in the event of a decision to evacuate to protected areas within the locality

52%

of the respondents in the public participation survey that took place across 111 local authorities nationwide, did not view the local authority as a recourse for receiving assistance on matters related to the war



Audit Actions

 From January to September 2024, the Office of the State Comptroller conducted an examination of the treatment of special populations by local authorities during the state of emergency arising from the Swords of Iron War. The audit encompassed five local authorities that had not been evacuated as a result of the war: the municipalities of **Be'er Sheva, Bat Yam, Nahariya, and Rishon LeTsiyon**, and the **Hatsor HaGilit** Local Council. Other reports by the Office of the State Comptroller have addressed in depth local authorities that were evacuated; hence, this report specifically targets authorities that were not evacuated. The audit involved an assessment of the actions undertaken by the five local authorities at three distinct points in time: on the eve of the war, during the initial weeks of the war, and throughout the war. The audit focused on the identification and mapping of special populations, the preparation of an updated database of these populations, the identification of needs and provision of aid, awareness-raising activities and the dissemination of supporting information and emergency guidelines, and the arrangements made for the evacuation of areas within the jurisdictions of the local authorities and the preparation of power generation centers within them. Supplementary examinations were conducted at the Ministry of Welfare and Social Affairs and the Ministry of Health.

Public Participation Survey – In October and November 2024, the Office of the State Comptroller conducted via an external organization a public participation process among special populations, utilizing a non-representative national sample of 111 local authorities. This process did not specifically address the local authorities examined, but focused on the treatment received by the participants during the war. The public participation survey was conducted through the distribution of an online questionnaire targeting persons with disabilities aged 18 and older, as well as senior citizens. The survey was distributed by means of text messages, group and individual WhatsApp messages, and advertisements on social media platforms. The questionnaire included both closed and open-ended questions relating to the actions taken by the local authority during the war to identify and address the needs of the respondents, to raise public awareness and disseminate pertinent information relating to the emergency situation and to prepare for the evacuation of areas within the jurisdiction of the authority. An analysis of the open-ended responses was conducted with the aid of artificial intelligence (AI).



Key Findings



👎 Significant Deficiencies in Addressing the Needs of Special Populations –

Public Participation Survey – The public participation survey conducted by the Office of the State Comptroller across 111 local authorities, revealed that the needs of the majority of respondents (70%) had not been addressed by the local authority during the war. The majority of respondents (52%) – including individuals receiving services from the Department of Social Services (DSS) (46%) – did not even perceive the local authority as a viable source of assistance regarding war-related issues; 36% of respondents and 46% of DSS service recipients expressed complete dissatisfaction with the support provided by their local authority in relation to wartime matters. Additional grievances were reported regarding the local authorities' inadequate responses to gaps in protection measures, the availability of accessible protected spaces, and the necessity for emotional support services that include activities aimed at stress relief, alleviation of loneliness, and referrals to professionals.



👎 Regulation of Assistance in Emergencies for Special Populations by the

Central Government – As of the audit end date, over six years had elapsed since the deadline established by the Equal Rights Law for the enactment of the Equal Rights for Persons with Disabilities (Critical and Essential Needs in an Emergency) Regulations (the Essential Needs Regulations) (May 2018), yet the Ministry of Defense had not enacted these regulations. Furthermore, despite a year having passed since the onset of the Swords of Iron War, which underscored the critical necessity for emergency preparedness across the entire population and intensified the need for the promulgation of these regulations, the enactment process for the aforementioned regulations remained incomplete. In the absence of these regulations, no clear directives exist mandating local authorities to ensure the accessibility of a range of critical and essential services during emergencies.

Additionally, it was found that while the Department of Social Services was obligated to respond to all special populations within the local authority's jurisdiction during emergencies, supplementary guidelines regarding service provision for all special populations, including those not receiving services during routine times, were only published by the Ministry of Welfare at the onset of the war. It was further found that a draft procedure mandated by the Equal Rights for Persons with Disabilities (Accessibility of Population Evacuation and Intake Operations in an Emergency) Regulations, 2022 (the Population Evacuation Accessibility Regulations), was distributed by the Ministry of Health only in March 2025, addressing coordination with both the Federation of Local Authorities and the Israel Regional Government Center.



👎 Identifying and Mapping Populations in Need of Assistance –Actions of the Federation of Local Authorities to Establish an Emergency Database – It was found that despite the stipulations prescribed in the Equal Rights for Persons with Disabilities Law, 1998, which mandated that the Minister of Defense enact the regulations for accessibility in emergencies by May 2018, only in August 2024 did the Minister of Defense approve the Equal Rights for Persons with Disabilities (Database for Assistance to Persons with Disabilities in an Emergency) Regulations (the Database Regulations), which entered into effect in December 2024. It is also pertinent to note that at the onset of the Swords of Iron War, the enactment of the Database Regulations had not yet been finalized.

It was also found that, as at the audit end date, the legal framework for establishing a database specific to senior citizens had not yet been developed, and the database itself had not been established. This was so despite prior recommendations from the State Comptroller and the response of the Ministry of Welfare made in January 2024 at the joint meeting of the State Audit Affairs Committee and the Special Committee on the Treatment of Holocaust Survivors.

👎 Local Authorities' Utilization of Locked Vault Data Provided by the Ministry of Welfare – Despite the fact that the limitations of the Locked Vault¹ in identifying the entire population likely to require assistance during emergencies were known prior to the onset of the war, and notwithstanding that the Office of the State Comptroller had pointed out as early as 2021 the absence of a unified and updated database pertaining to persons with disabilities, on the eve of the war the Ministry of Welfare lacked a comprehensive and complete database of individuals likely to require assistance in emergencies.

👎 Identifying and Mapping Populations in Need of Assistance – The audit found that on the eve of the war, none of the local authorities examined (the municipalities of **Be'er Sheva, Bat Yam, Nahariya, and Rishon LeTsiyon**, and the **Hatsor HaGilit** Local Council) possessed a thorough and updated database concerning persons with disabilities and senior citizens who might need aid during emergencies. Notwithstanding, these local authorities did at that time maintain databases containing information on persons with disabilities and senior citizens receiving services from DSSs and they utilized some of the information sources at their disposal, including data from collection departments, calls made by residents to the local authority's hotline, and information from welfare frameworks and day care centers, to compile a comprehensive and updated

1 The Locked Vault is a database managed by the Ministry of Welfare whose purpose is to assist the DSSs in identifying the population within the jurisdiction of the local authority that needs special attention in times of emergency. In order to create the Locked Vault, the Ministry of Welfare receives monthly data from the National Insurance Institute on recipients of certain benefits, processes them by segmentation according to local authorities, and in times of emergency securely transmits to each DSS the list of residents of the local authority included in the database.



database, with no uniformity in information sources – each local authority employing a different database.

Identifying and Mapping Populations in Need of Assistance – Due to disparities between the databases of the Locked Vault and the recipients of services from the Department of Social Services at the onset and during the war, such as a nearly two-fold disparity at the onset and during the war in the **Be'er Sheva** Municipality, a nine-fold disparity during the war in the **Bat Yam** Municipality, a 3.5-fold disparity at the onset and 2-fold disparity during the war in the **Rishon LeTsiyon** Municipality, and an approximate three-fold disparity at both the onset and during the war in the **Hatsor HaGlilit** Local Council, the DSSs within the local authorities examined (**Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon** municipalities, and **Hatsor HaGlilit** Local Council) were compelled to invest valuable time in identifying vulnerable populations under wartime conditions, despite the limitation of resources within the local authorities at the time.

Community Supporter – The role of the community supporter is to enhance and reinforce the professional staff in the Departments of Social Services during emergency situations, in order to meet the needs of persons with disabilities and senior citizens. The task of the community supporter is to identify senior citizens and persons with disabilities in the community, regardless of their prior association with the DSSs, assess their needs, and suggest appropriate solutions as required. Since the outbreak of the war, community supporters have been engaged temporarily, with funding from the Joint-Eshel organization, in collaboration with the Ministry of Welfare. At the onset of the war, the Ministry of Welfare designated 67 community supporter positions to the DSSs in 46 local authorities situated within 2 kilometers of the northern border or within 40 kilometers of the Gaza Strip border, along with 6 local authorities receiving evacuees. During the war, in April 2024, the operational framework for community supporters was expanded to include 72 local authorities within 40 kilometers of the northern border; community supporter positions were not in practice assigned but frozen agreements pertaining to them were reached between the local authorities and the Joint organization. For instance, an agreement was signed with the **Nahariya** Municipality in July 2024, but was put into effect only on September 24, 2024, well after the outbreak of the war. The deployment of community supporters in local authorities within 40 kilometers of the northern border only at the end of a year of conflict prevented them from accompanying the process of outreach and identification of special populations, and precluded the expansion of the scheme when these populations most required it.

It was further found that the Ministry of Welfare had not taken measures in routine times to train community supporters for emergency situations, despite the important role of identifying special populations unknown to social services who may require aid during emergencies. In addition, it was found that, notwithstanding the de facto state of war prevailing in Israel, particularly in the northern region, the Ministry of Welfare had not



taken measures to incorporate community supporters into the DSSs at the onset of the state of emergency.

👎 Presentation of Special Population Data Utilizing the Local Authority's Geographic Information System (GIS) – It was found that the **Rishon LeTsiyon** Municipality and the **Hatsor HaGlilit** Local Council lacked a special population layer in the GIS, contrary to the provisions of Ministry of Welfare's operational doctrine for emergency and crisis situations. Conversely, the municipalities of **Be'er Sheva**, **Bat Yam**, and **Nahariya** successfully incorporated a special population layer within their GIS frameworks.

👎 Regulation of Emergency Assistance for Special Populations by Local Government – Although the emergency master plan mandated that a local authority formulate a procedure to regulate the provision of assistance for special populations during emergencies, thereby conserving crucial organizational time and enhancing care for these populations during emergency situations, the **Nahariya** Municipality and the **Hatsor HaGlilit** Local Council did not have procedures regarding assistance for special populations during emergencies. However, both local authorities developed relevant procedures at the onset and during the war. On the eve of the war, the municipalities of **Be'er Sheva**, **Bat Yam**, and **Rishon LeTsiyon** had such procedures, but those in **Be'er Sheva** and **Bat Yam** referred only to recipients of services from the Department of Social Services and did not address the needs in emergencies of special populations not known to the DSS. Furthermore, while the emergency procedures of the **Hatsor HaGlilit** Local Council were supposed to address all facets of the emergency situation, they dealt only with the aspect of evacuation of special populations. The municipal procedures of the **Nahariya** Municipality did not set guidelines for communicating with special populations during emergencies.

👎 Formulation of Situational Assessment of Needs and Responses – There is significant variability among the local authorities examined (the municipalities of **Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon**, and the **Hatsor HaGlilit** Local Council) regarding the approach taken to establish a situational assessment of the needs of special populations within their jurisdictions and the requisite responses, including the timing of situation assessments, their frequency and documentation. For instance, the **Be'er Sheva** Municipality's Department of Social Services compiled an initial list of residents' needs, identified in the course of its work during the first two days of the war, which included the targeted evacuation of senior citizens to retirement homes; the organization of respite care facilities for persons with disabilities residing in non-protected housing; the provision of respite for senior citizens and persons with disabilities; food assistance; and transportation for urgent necessities (health clinic and pharmacy visits). The **Bat Yam** Municipality's DSS made a daily situational assessment that included identifying the needs of residents, such as lack of occupation and routine activities for persons with disabilities lacking familial and social support; insufficient recreational frameworks for senior citizens; challenges for hearing-impaired individuals in hearing



sirens; difficulties faced by severely disabled individuals in reaching protected spaces; heightened anxiety levels; and an increase in requests for food assistance from senior citizens. At the onset of the war, the **Nahariya** Municipality made three daily situational assessments with its staff, focusing on special populations. The **Rishon LeTsiyon** Municipality made a situational assessment of needs based on calls from residents to the municipal hotline and outreach calls made on its behalf to residents. The **Hatsor HaGlilit** Local Council made daily situational assessments at the outbreak of the war, during which the activities of the DSS were examined. Following the general situation assessment, an additional evaluation was carried out at the DSS, which included an identification of the needs of special populations, particularly in terms of stress relief activities, as well as the identification of deficiencies in the responses provided. No documents were found at the **Nahariya** Municipality pertaining to situation assessments regarding the needs of special populations as a result of the war, despite the recommendations of the Office of the State Comptroller made in a 2021 report concerning "The Local Authorities' Conduct During the COVID-19 Pandemic".



Addressing the Needs of Special Populations – Gaps in Protection Measures –

The municipalities of **Be'er Sheva** and **Bat Yam** did not map the gaps in protection measures among the special populations within their jurisdiction following the outbreak of the war; the Nahariya Municipality undertook an examination of these gaps, but did not prepare accurate documentation of them.

The public participation survey conducted by the Office of the State Comptroller across 111 local authorities nationwide revealed complaints concerning inadequate responses by local authorities to gaps in protection measures, resulting in persons with disabilities and senior citizens being denied access to protected buildings during siren activations. Additionally, emphasis was placed on the unique need of special populations for accessible protected spaces, as well as on security measures.



Meeting the Needs of Special Populations – Emotional Support –

The municipalities of **Bat Yam** and **Nahariya**, along with the **Hatsor HaGlilit** Local Council, failed to maintain accurate records and did not systematically document their activities related to emotional support for special populations in their jurisdiction. This lack of documentation extended to the number and identities of service recipients, inhibiting the capacity for regular monitoring of treatment processes and assistance provided. The public participation survey conducted across 111 local authorities nationwide revealed that emotional support was the most significant need among special populations following the war. This population wishes and expects local authorities to offer emotional support, including activities aimed at alleviating stress, reducing loneliness, and referring people to professionals.



👎 Meeting the Needs of Special Populations – Occupational Frameworks for Persons with Disabilities and Day Centers for Senior Citizens – It was found that the number of service recipients in day centers did not increase following the outbreak of the war, despite the needs of senior citizens disclosed by the public participation survey conducted across 111 local authorities nationwide and the outreach measures taken by the local authorities examined (the municipalities of **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon**, and the **Hatsor HaGlilit** Local Council).

👎 Meeting the Needs of Special Populations – Designated Emergency Kits – It was found that as of the end of the audit, the Ministry of Defense had not yet enacted the Essential Needs Regulations, which were meant to regulate mechanisms for providing necessary services for persons with disabilities in emergencies, enabling local authorities to take relevant measures in advance. Therefore, neither prior to the outbreak of the war nor in the course of it, has the Ministry of Defense established by law a detailed definition of accessibility kits for persons with disabilities. As a result, in emergency situations local authorities are likely to lack the appropriate dedicated infrastructure to address the generic needs of special populations in a variety of areas highly likely to require their actions, such as specialized protection and evacuation measures; adaptations for stays outside the home; personal kits for vehicles and workplaces, and dedicated equipment for rescuers and rescued persons. Moreover, the local authorities examined (the municipalities of **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon**, and the **Hatsor HaGlilit** Local Council) do not possess dedicated emergency kits, providing assistance on an ad hoc basis during the war, according to specific needs identified by the local authorities among the special populations.

👎 Meeting the needs of the Hearing-Impaired – The municipalities of **Be'er Sheva, Bat Yam, Nahariya, and Rishon LeTsiyon** initiated the distribution of 665 vibrating bracelets to hearing-impaired residents, to the sum of NIS 144,100, while addressing the whole of this population within their jurisdictions. The **Hatsor HaGlilit** Local Council did not distribute such bracelets at all, despite the inclusion of hearing-impaired individuals among its residents. Additionally, the **Be'er Sheva** Municipality did not verify the compatibility of the bracelets for use with the Home Front Command app prior to distribution. The public participation survey conducted within a non-representative national sample, which did not specifically focus on the local authorities examined, revealed that the overwhelming majority of respondents identifying as hearing-impaired (43 out of 44) reported not having received from the local authority a vibrating bracelet that indicates Home Front Command alerts.

👎 Lessons Learned – The municipalities of **Bat Yam** and **Nahariya**, along with the **Hatsor HaGlilit** Local Council, did not implement a systematic and documented process for drawing lessons concerning the treatment of special populations during the war.



👎 Awareness-Raising and Dissemination of Information to Special Populations during Emergencies – The **Bat Yam** Municipality and the **Hatsor HaGilit** Local Council failed to publish information and specific directives for special populations within their jurisdiction regarding states of emergency.

👎 Operating an Accessible Municipal Hotline in an Emergency – From the onset of the war, it has not been possible to contact the municipal hotline via text message in the municipalities of **Be'er Sheva, Nahariya, Rishon LeTsiyon**, and the **Hatsor HaGilit** Local Council, despite it being one of the communication methods stipulated in the Equal Rights for Persons with Disabilities (Service Accessibility Adjustments) Regulations, 2013. However, these authorities allowed communication through other means, including email, WhatsApp, and online contact via their websites.

👎 Training Employees at the Municipal Hotline to Provide Accessible Service – The **Nahariya** Municipality and the **Hatsor HaGilit** Local Council did not provide for hotline employees specialized training in the delivery of accessible public service to individuals with disabilities, as required.

👎 Preparations to Meet Needs within Facilities under the Local Authority's Jurisdiction – Ensuring the Accessibility of Local Intake Facilities – Despite reports from the municipalities of **Bat Yam, Rishon LeTsiyon**, and the **Hatsor HaGilit** Local Council that the schools designated to function as intake facilities within their jurisdictions were accessible, no certification was found within them verifying that these schools had undergone an examination for compliance with the accessibility provisions pertinent to intake facilities. Furthermore, the accessibility certificates presented by the **Nahariya** Municipality assert that the building complies with the accessibility regulations governing educational institutions; however, the accessibility requirements delineated in the Population Evacuation Accessibility Regulations are different, and the municipality bears the responsibility to ensure that the buildings also adhere to the accessibility requirements prescribed by these regulations. Additionally, it was found that the intake facility classified as accessible within the **Hatsor HaGilit** Local Council is a private institution and is not under ownership of the Council.

👎 The Establishment of a Power Generation Center as Part of the Readiness for a 'Blackout' Scenario – One anticipated emergency scenario necessitating state authorities' preparedness involves the potential for substantial damage to national energy facilities, leading to extended power outages across extensive regions of the country. This scenario became increasingly pertinent following the Swords of Iron War and the National Emergency Management Authority's extreme scenario (Blackout Scenario). It would have been prudent for the Ministry of Health's evacuation procedures for patients with special medical needs, in accordance with the Population Evacuation Accessibility Regulations, to address the implications of prolonged power outages as well. The examination found that in January 2024, shortly preceding the publication of the



Blackout Scenario, the Ministry of Health commenced engagement with local authorities concerning this issue. In February 2024, the Ministry disseminated a draft circular from the Director General regarding "Preparation of the health system to provide a response to patients who require electricity for life-sustaining medical equipment during extended power outages". This draft was circulated to hospitals and HMOs, instructing them to adhere to the draft guidelines should an incident as described in them occur prior to the circular's coming into force. It is noteworthy that in July 2024, the Ministry of Health published the procedure as Director General's Circular 4/2024, delineating the health system's readiness for the Blackout Scenario, including the evacuation of patients with specific medical requirements reliant on electricity for life-sustaining medical devices. The audit found that as of the audit end date, there were no power generation centers in the **Bat Yam** Municipality and the **Hatsor HaGilit** Local Council. Furthermore, the municipalities of **Be'er Sheva** and **Rishon LeTsiyon** had not yet practiced operating these centers.

The public participation survey conducted with a non-representative national sample of 111 local authorities, which did not specifically focus on the authorities examined, revealed that an overwhelming majority of patients with special medical needs (96% – 70 out of 73) utilizing electrical medical equipment, were unaware of the locations of power generation centers that could offer charging services during prolonged power outages. Additionally, participants were asked if they knew where they would have to go in the case of evacuation to protected areas within their locality, and the majority (69% – 260 out of 375) responded that they did not know.



Identifying and Mapping Populations in Need of Assistance – During the preparation of their database, all the local authorities examined (the **Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon** municipalities, and the **Hatsor HaGilit local council**) took measures at the onset of the war to reach out and identify populations potentially requiring emergency assistance, initiating phone calls and various other measures.

Meeting the Needs of Special Populations – Providing Food and Medicine – At the commencement of the war, all the local authorities examined (the **Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon** municipalities, and the **Hatsor HaGilit local council**) assisted in the provision of food and medicine to special populations, wherever needed.



Key Recommendations

- 💡 The Ministry of Defense should expeditiously finalize the enactment of the Equal Rights for Persons with Disabilities (Critical and Essential Needs in an Emergency) Regulations.
- 💡 The Ministry of Welfare should promptly initiate efforts to establish a database as required by the Database Regulations, in order to adhere to the timeline for transferring the database to local authorities by June 2026. This is necessary for communicating with persons with disabilities and providing necessary assistance during the Swords of Iron War and in any other emergency. Additionally, it is recommended that the Ministry of Welfare promote a legal framework for the creation of a database of senior citizens who may require assistance during emergencies. Following the establishment of the legal framework, it is recommended to regulate the formation of the database and to facilitate the adaptation of the provisions outlined in the Database Regulations to the senior citizen demographic as well. This approach will enable communication with senior citizens in need of assistance and the provision of aid during the war and in other emergency situations. It is further recommended that until it finalizes the establishment of the database pursuant to the Database Regulations, the Ministry of Welfare should update the Locked Vault database and ensure that it encompasses all relevant details of the population likely to require special attention and assistance in times of emergency.
- 💡 The local authorities examined (the **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit Local Council**) should make sure to maintain at all times a comprehensive and current database of all persons with disabilities and senior citizens within their jurisdictions who may require assistance during emergencies, in accordance with the provisions of the emergency master plan.
- 💡 It is advisable that the Ministry of Interior, as the regulator of local authorities, and in cooperation with the Ministry of Welfare, which is responsible for the data of the Locked Vault, provide guidance to local authorities concerning the sources of information utilized for constructing and updating the databases of special populations within their jurisdictions during both routine and emergency situations, in a manner aimed at ensuring extraction of the most comprehensive and current information. Such measures are intended to establish consistency among local authorities regarding the methodologies employed in the construction, management, and updating of their databases. Furthermore, all the local authorities examined (the **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit Local Council**) should annually update the databases concerning special populations within their jurisdictions, leveraging various existing sources such as the collection department, the municipal hotline, welfare frameworks, and day centers, to enhance the completeness and accuracy of the database.



-  It is recommended that the Ministry of Welfare implement, even partially, the employment of community supporters in all local authorities, not only in times of emergency but during routine times as well. This approach should be adopted both for preparing the supporters for action during emergencies and in light of the importance of their role in identifying special populations that may not be known to the Departments of Social Services and may require assistance during emergencies. This necessity is underscored by the difficulties encountered in staffing and training personnel during the war due to the need to recruit staff in the course of the war and the candidates unwillingness to fill temporary positions for half a year, which demanded hard work, a lot of running around and dealing with the skepticism of the target population.
-  The **Rishon LeTsiyon** Municipality and the **Hatsor HaGlilit** Local Council should establish a layer within the municipal GIS to identify special populations, simultaneously addressing issues of information confidentiality from both technological and legal perspectives. This should be executed in accordance with the operational principles doctrine established by the Ministry of Welfare for emergency and crisis situations and in order to take advantage of the system's merits for providing optimal assistance to special populations during emergencies.
-  Within the framework of the procedure for meeting the needs of special populations in times of emergency, the **Nahariya** Municipality should regulate the manner of contacting these populations. The **Hatsor HaGlilit** Local Council should formulate a procedure for regulating all aspects of assistance for special populations, not just evacuation measures. In addition, the municipalities of **Be'er Sheva** and **Bat Yam** should draw up procedures that regulate assistance during emergencies for all special populations, not just those known to the DSS, ensuring that their needs are met fully in times of emergency, in accordance with the Social Work Regulations.
-  It is advisable for the Ministry of Welfare to regulate the actions local authorities should undertake to formulate a situational assessment of the needs of special populations within their jurisdictions during emergencies, as well as how these authorities should effectively supervise and monitor the assistance they provide to these populations or that is provided through them.
-  As their duty requires, the municipalities of **Be'er Sheva** and **Bat Yam** should examine and map the existing gaps in protection measures among special populations within their jurisdiction, so as to meet their needs during emergencies. They should also guarantee that the needs of the entire population within their jurisdiction are met, as prescribed by the emergency master plan. The **Nahariya** Municipality should accurately document the gaps in protection measures affecting special populations so as to rectify these deficiencies. Furthermore, it is recommended that the local authorities examined (the **Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit** Local Council) consider the issue of protection for special populations, assessing both its existence and absence, prior to making a decision relating to it when considering advancing plans for urban renewal within their jurisdictions.



- 💡 It is proposed that the local authorities examined (the **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit** Local Council) thoroughly investigate the operation of day centers for senior citizens during emergencies and derive insights regarding the continuity of their operations and the provision of other options where necessary.
- 💡 It is recommended that the Ministry of Defense, together with the Ministry of Welfare and the Federation of Local Authorities, define in regulations or in any other manner the required emergency kits for treating special populations during emergencies, and to clarify the responsibilities for their establishment and maintenance. Additionally, the Federation of Local Authorities and the Center of Regional Councils should advance the standardization of these emergency kits and the equipping of local authorities with them, thereby enhancing preparedness for emergent responses to special populations within their jurisdictions. It is further advised that the Ministry of Defense, through the Home Front Command, disseminate guidelines and recommendations to local authorities regarding the type of vibrating bracelets that are compatible with its app and the manner in which they can be purchased. The relevant bodies should also consider the procurement and organized distribution of these bracelets.
- 💡 It is recommended that the **Hatsor HaGlilit** Local Council distribute vibrating bracelets to its hearing-impaired residents to enhance accessibility to alerts from the Home Front Command. The municipalities of **Be'er Sheva, Bat Yam, Nahariya, and Rishon LeTsiyon**, which have distributed such bracelets, should monitor their usage and provide assistance and guidance as necessary to support the hearing-impaired population during emergencies, thereby ensuring that expenditures are utilized effectively and do not result in waste.
- 💡 It is advisable for the **Bat Yam** Municipality and the **Hatsor HaGlilit** Local Council to publish comprehensive guidelines for special populations within their jurisdiction, akin to the guidelines issued by the other local authorities examined in the emergency information booklets.
- 💡 The Office of the State Comptroller points out that advancements in technology are prompting alterations in the modes of communication between residents and local authorities. For instance, facsimile machines, once prevalent for document transmission, are now infrequently utilized; thus, the communication methods laid down in Equal Rights for Persons with Disabilities (Service Accessibility Adjustments) Regulations, 2013, should be adapted to reflect these technological changes. It is recommended that the Ministry of Justice promote a draft aimed at updating the regulations for the Minister's endorsement and revise the list of measures required to ensure accessibility of telephone services at the emergency hotline.
- 💡 The **Nahariya** Municipality and the **Hatsor HaGlilit** Local Council should conduct specialized seminars for training the municipal hotline employees to deliver accessible

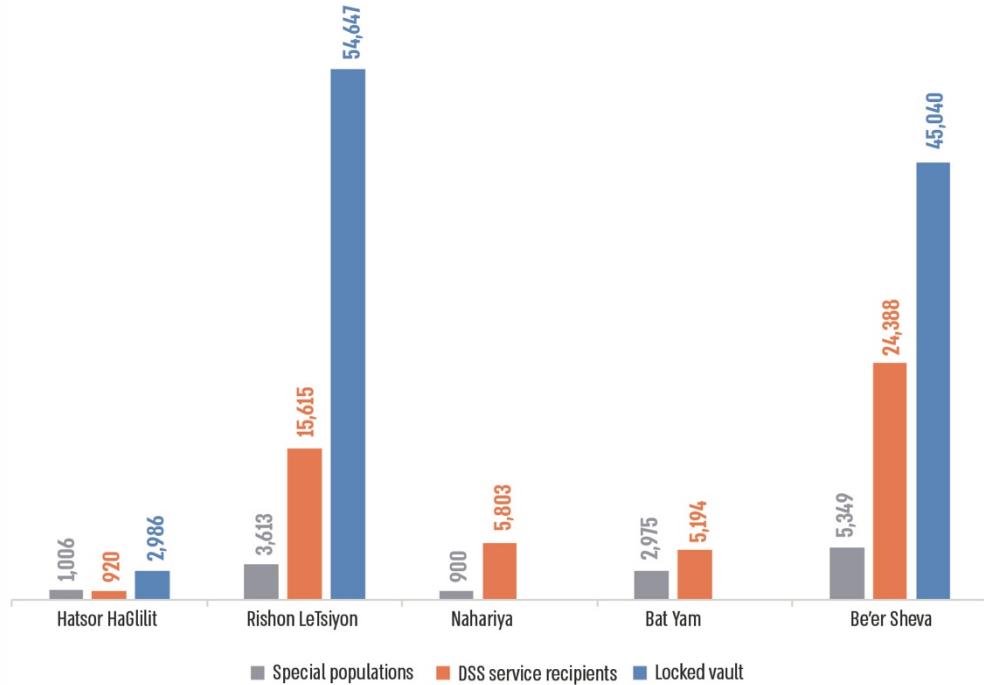


public services to persons with disabilities, as mandated by the Equal Rights for Persons with Disabilities (Service Accessibility Adjustments) Regulations, 2013. The municipalities of **Bat Yam**, **Nahariya**, and **Rishon LeTsiyon**, along with the **Hatsor HaGlilit** Local Council, should guarantee that their designated accessible intake facilities conform to the stipulations of the Equal Rights for Persons with Disabilities (Accessibility of Population Evacuation and Intake Operations in an Emergency) Regulations, 2022. Moreover, it is recommended that the **Hatsor HaGlilit** Local Council identify an accessible local intake facility within a property under its jurisdiction; should no such facility be available, assistance should be sought from adjacent local authorities to identify a suitable building.

- 💡 It is recommended that the Ministry of Health continue to engage with the local authorities in order to establish power generation centers within their jurisdictions or to coordinate with neighboring local authorities the operation of such centers for patients reliant on life-sustaining electricity during prolonged power outages.
- 💡 The **Bat Yam** Municipality should take measures to establish an available generation center within its territory or, at a minimum, collaborate with surrounding local authorities to provide emergency services to patients with special medical needs during extended power outages. The **Hatsor HaGlilit** Local Council should promptly finalize the preparation of the power generation center, in order to meet the needs of patients requiring life-sustaining electricity during protracted power outages.
- 💡 The public participation survey conducted across 111 local authorities nationwide disclosed limited awareness of the availability within local authorities of power generation centers, whose function includes providing energy solutions for patients with special needs during prolonged power outages. It is therefore recommended that subsequent to the establishment of power generation centers within the jurisdictions of these authorities, the authorities publicize their locations and the services provided therein for their residents. Furthermore, it is recommended that the Ministry of Health, in collaboration with the Federation of Local Authorities and the Israel Regional Government Center, endeavor to raise awareness on this matter and publicize the locations of the centers and the services they offer.



Numerical Data on the Special Populations in the Local Authorities Examined at the Beginning of the War*



According to the reports of the local authorities examined, processed by the Office of the State Comptroller.

* The **Bat Yam** Municipality did not have Locked Vault data from the beginning of the war; the **Nahariya** Municipality did not use the Locked Vault data; special populations include persons with disabilities and senior citizens, both those receiving welfare and those who do not; it should be clarified that all welfare recipients include additional people who do not fall into the categories of persons with disabilities or senior citizens.



Examples from the Public Participation Survey Conducted Across 111 Local Authorities Nationwide on the Issue of the Lack of Response and Treatment During the War



I have no access, not during war and not when there isn't a war. There is no awareness of accessibility for the hearing-impaired, there is no understanding of the handicap.



Accessible 'miguniot' (concrete protective shelters) must be installed and the homes of senior citizens must be made safe.



Sleeping arrangements in public shelters must be arranged for senior citizens or persons with disabilities who do not have protection.



I expect the municipality to contact and check on us and see what we need, as well as send a social worker to see what's going on with us.



I expect to receive, at least, a phone call inquiring about our needs and how we are coping.



It wouldn't harm to check to see if we are alive.



Summary

In 2022, approximately 1.1 million persons with various disabilities resided in Israel, constituting roughly 11.5% of the total population, alongside 1.2 million senior citizens aged 65 and over, representing about 12.5% of the total population. The challenges encountered by these groups during regular times become more complex during emergencies. Additionally, specific populations, such as hearing-impaired individuals and senior citizens taking medication, may not require continuous assistance under normal conditions, yet require such support in times of crisis. Local authorities are pivotal in addressing the needs of these populations and ensuring their safety and continued functioning during wartime.

The audit revealed that prior to the onset of war, the Ministry of Defense had not finalized the enactment of the Equal Rights for Persons with Disabilities (Database for Assistance to Persons with Disabilities in an Emergency) Regulations, 2024. Furthermore, as of the audit end date, the Ministry had yet to complete the enactment process for the Equal Rights for Persons with Disabilities Critical and Essential Needs in an Emergency) Regulations, which were designed to establish protocols for delivering essential services to persons with disabilities in emergency situations and enable the local authorities to make relevant arrangements in advance. Deficiencies were identified concerning the establishment of a comprehensive and updated database by the Ministry of Welfare regarding the population that may require assistance during emergencies. This inadequacy persisted despite the fact that the limitations of the Locked Vault had already been known prior to the war, and as early as 2021 the State Comptroller had pointed out the absence of a unified and up-to-date database on persons with disabilities. Consequently, the development of such a database by local authorities at the war's outset required the various sources, and supplement missing information – a process requiring time and human resources, both of which are in any case limited in emergency situations.

Deficiencies were also identified pertaining to the regulation of emergency assistance for special populations prior to the war (the **Nahariya** Municipality and the **Hatsor HaGlilit** Local Council); an absence of references in municipal procedures to special populations not known to the Departments of Social Services (the **Be'er Sheva** and **Bat Yam** municipalities) and the manner of contacting them (the **Nahariya** Municipality); the mapping of gaps in protection measures for special populations (the **Be'er Sheva** and **Bat Yam** municipalities); a lack of organized documentation pertaining to the emotional support provided by the authorities (the **Bat Yam** Municipality and the **Hatsor HaGlilit** Local Council); and an absence of records indicating the existence of a lessons-learned process (the **Bat Yam** and **Nahariya** municipalities, and the **Hatsor HaGlilit** Local Council).

Notably, all the local authorities examined (the **Be'er Sheva**, **Bat Yam**, **Nahariya**, **Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit Local Council**) undertook efforts at the onset of the war to complete the Locked Vault data and to develop an updated database



concerning special populations, as well as to identify populations in need of assistance and establish contact with them. Since the outbreak of the war, the local authorities have sought to assess the needs of special populations and to address them in areas such as protection, emotional support, occupational and leisure frameworks, food and medical aid, and the distribution of vibrating bracelets for individuals with hearing impairments. However, the solutions offered during the war by the local authorities have been on an ad hoc basis, addressing specific needs identified among the special populations.

According to the majority of respondents in the public participation survey undertaken by the Office of the State Comptroller amongst 380 persons with disabilities and senior citizens, who were not a representative sample, from 111 local authorities, the local authorities had failed to adequately address the needs of the special populations in their jurisdictions (70%) and had not made sufficient contact with them (78%). Additionally, it was demonstrated that the satisfaction level of the special populations regarding the assistance received from the authorities during the war was low. The data collected from this nationwide public participation survey underscores the significance of addressing the needs of special populations and the imperative for the relevant government ministries and local authorities to enhance their treatment, exposure, and accessibility of services to these populations during emergencies.

Given the vulnerability of special populations during wartime, it is highly important that government ministries and local authorities take measures in advance for identifying these populations, assessing their needs and preparing appropriate responses. Such measures are required to improve preparedness for emergencies and reduce response times in offering assistance. The Ministry of Welfare should initiate the establishment of a comprehensive database to comply with the timelines outlined in the Database Regulations, thus facilitating contact with persons with disabilities and assisting them during emergencies. Furthermore, it should expeditiously evaluate the existence of a legal framework necessary for the creation of a database of senior citizens who may require assistance in such situations. Additionally, the Ministry of Welfare should regulate how local authorities assess and address the needs of special populations in their jurisdictions during emergencies, as well as how they supervise and monitor the efficacy of the responses provided to these populations, either directly or through intermediaries. It is advisable for the Ministry of Welfare to centralize all pertinent and current information required by the Departments of Social Services for optimal operation during emergencies, including data on individuals with specific medical needs, and ensure its continuous availability. The Ministry of Defense should finalize the formulation of the Essential Needs Regulations intended to establish frameworks for delivering necessary services to persons with disabilities during emergencies. Moreover, it is recommended that the Ministry of Defense, in collaboration with the Ministry of Welfare and the Federation of Local Authorities, delineate the emergency kits requisite for addressing the needs of special populations during emergencies and define the responsibility for their creation and upkeep.

The Office of the State Comptroller advises that the Ministry of Interior, as the overseer of local authorities, in conjunction with the Ministry of Welfare, which is responsible for the Locked Vault data, provide guidance to local authorities on the sources of information that



will enable the establishment and updating of databases regarding special populations in their jurisdiction both during regular times and emergency situations, ensuring that comprehensive and updated information may be extracted. It should also instruct all local authorities to consider utilizing Geographic Information Systems (GIS) as a tool for making decisions relating to the geographical distribution of measures at their disposal for assisting special populations during emergencies.

The local authorities examined (the **Be'er Sheva, Bat Yam, Nahariya, Rishon LeTsiyon** municipalities, and the **Hatsor HaGlilit** Local Council) should rectify all the deficiencies disclosed in this report, to enhance their preparedness for emergency situations and to reduce their response times in assisting special populations within their jurisdictions during emergencies. They must also implement systematic documentation of their actions, including the recording of the number of individuals receiving assistance and the scope and costs associated with the aid provided, thereby allowing for regular oversight of treatment and support processes.

In light of the findings generated from the nationwide public participation survey, some of which do not align with the findings of the audit of the local authorities examined, these authorities should intensify their efforts to proactively engage with special populations and address their needs during emergencies, thereby improving the quality of service rendered to these populations and fulfilling their obligations to them, particularly in wartime.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Conduct During Emergencies and the
Swords of Iron War

**Activity of the
Educational
Psychology Service for
Emotional and Mental
Support – in Routine
Times and During the
Swords of Iron War**



Activity of the Educational Psychology Service for Emotional and Mental Support – in Routine Times and During the Swords of Iron War

Background

The emotional well-being and mental health of children and adolescents form the foundation for optimal development and learning in all its aspects: emotional, cognitive, behavioral, and social¹. Kindergartens and schools are the settings in which students' needs for support often become evident, and where there is an opportunity to positively influence their emotional and social development. Therefore, these settings play a critical role in identifying children in need of support. Failure to receive timely mental health assistance may significantly and negatively affect students' development and academic achievement².

Psychological treatment is a highly effective tool for preventing severe mental illness, reducing human suffering, lowering the use of healthcare services, improving functioning, and strengthening emotional resilience³. Immediate intervention for children experiencing psychological distress is critical, as the time window for effective therapeutic intervention is limited. Timely support can prevent or mitigate the development of emotional difficulties that may otherwise lead to prolonged, chronic mental health conditions⁴. In the literature, early diagnosis and early intervention are referred to as a "window of opportunity" for addressing emotional and psychological difficulties among children and adolescents, an opportunity considered irreversible⁵.

The Educational Psychology Service (EPS), operating within the education departments of local authorities, plays a vital role in providing emotional and mental support to children and adolescents. As the only mental health framework capable of reaching every child in Israel, it

- 1 According to the Circular of the Ministry of Education Director General, "Framework for Educational Psychological Services", Directive 0332 (August 2022) (Director General's Circular 0332 of the Ministry of Education).
- 2 Rational Institute, "Economic and Strategic Projects" **Public Psychology in Israel**, Economic Position Paper (July 2021), pp. 6, 12. P. Fusar-Poli, "Integrated Mental Health Services for the Developmental Period (0 to 25 Years): A Critical Review of the Evidence," **Frontiers in Psychiatry**, Vol. 10, p. 355 (2019). <https://pubmed.ncbi.nlm.nih.gov/31231250/>
- 3 Forum of Organizations for Public Psychology, Position Paper Submitted to the Knesset Health Committee, presented on May 29, 2023.
- 4 Rational Institute, "Economic and Strategic Projects" **Public Psychology in Israel**, Economic Position Paper (July 2021), p. 6.
- 5 P. Fusar-Poli, "Integrated Mental Health Services for the Developmental Period (0 to 25 Years): A Critical Review of the Evidence," **Frontiers in Psychiatry**, Vol. 10, p. 355 (2019). <https://pubmed.ncbi.nlm.nih.gov/31231250/>



holds a critical position in identifying and preventing psychological distress among children. The service operates in schools and kindergartens, assisting in identifying students' difficulties, providing assessments and diagnoses for students in both regular⁶ and special education, offering counseling to educational staff, providing psychological support through therapeutic interventions for children and parents, responding to crisis situations, and contributing to the formulation of educational policy related to children's mental well-being⁷.

⁶ Regular education in Israel refers to official state education – either secular (*mamlacht*) or state-religious (*mamlachti dati*). Educational institutions within this framework are operated by the state or by local authorities. Teachers in this system are state employees, and the institutions' activities are funded by the state and local authorities.

⁷ Among other means, through participation in local authority teams and municipal committees.



Key Figures

43%

Rate of increase in the number of treatments conducted by Ministry of Education educational psychologists for students at risk of suicide between the year of the COVID-19 pandemic (2020) and the year of gradual emergence from the pandemic (2021). In these years, there was a parallel increase of approximately 10% in suicide risk assessments conducted for students, and an increase of approximately 122% in systemic interventions by educational psychologists concerning students experiencing suicidal distress⁸

53%

Percentage of students in grades 7–12 who experienced psychosomatic symptoms⁹ at least once a day or almost daily during the months of October 2023 to January 2024¹⁰

72%

Proportion of parents of children aged 3 to 18 who reported emotional difficulties in their children, out of all parents who reported difficulties in one of their children, as indicated in a parent survey distributed by the State Comptroller's Office. These were parents whose child experienced emotional, social, or academic difficulties during the five years preceding August–September 2023

30.1%

Among Jewish parents of children aged 3 to 18 who experienced emotional, social, or academic difficulties in the five years preceding August–September 2023, are unaware of the services provided by the local Educational Psychology Service (EPS). Approximately 62.3% of parents of children with difficulties in the Arab sector, and approximately 54% of such parents in the ultra-Orthodox sector, reported not being familiar with the EPS

⁸ National Council for the Child, **Children in Israel 2022 – Statistical Yearbook: Selected Data** (2022).

⁹ Somatic symptoms influenced by psychological factors.

¹⁰ School of Education, Bar-Ilan University, Preliminary findings from the "Finger on the Pulse" survey: The impact of the Swords of Iron War on Israeli adolescents (February 2024).



NIS

**51–61
billion**

Estimated annual burden on Israel's economy resulting from the general public's lack of access to professional, timely, and accessible mental health care¹¹

**1 per
1,000**

A single educational psychologist position is allocated for every 1,000 students in grades 2 through 12 in the regular education system, according to the Ministry of Education's staffing standards. For children in preschool through first grade, the ratio is 1 to 500

**More than
35 years**

have passed since the Ministry of Education set the staffing standard for the ratio of educational psychologists to students

54.6 days

The average waiting time for receiving initial service at Educational Psychology Services (EPS), compared to approximately 89.7 days at health maintenance organizations (HMOs) and approximately 36.7 days with a private therapist¹²

47%

Estimated increase in staffing required, according to heads of Educational Psychology Services (EPS), to the 3,370 positions (as of November 2022), in order to provide an optimal response to the needs of the EPS

**96%
and 34%**

Coverage rates in 2023 in the Educational Psychology Services (EPS) of the **Lod** and **Tayyiba** municipalities, respectively

112.3%

Increase in amount of deliberations held in the Special Education Committees from 2017 – prior to the implementation of Amendment 11 to the Special Education Law – until 2023 (from 105,541 discussions in 2017 to 224,024 in 2023). This situation, along with staffing standards that have not been updated for decades, may impair the support that educational psychologists provide to students, parents, and educational staff

**Only
32%**

Proportion of psychologists for whom confirmation was received regarding the absence of convictions for sexual offenses, in accordance with the Prevention of Employment of Sex Offenders Law, 2002: 9 out of 28 educational psychologists employed in the EPS offices audited in the years 2019–2023

11 Rational Institute, "Economic and Strategic Projects" **Public Psychology in Israel**, Economic Position Paper (July 2021).

12 According to data from a parent survey conducted by the State Comptroller's Office.



Audit Actions

 From June 2023 to November 2024, the State Comptroller examined the activities of the Educational Psychology Services (hereinafter-EPS) in local authorities in the years 2019–2023 under routine conditions, and in the years 2023–2024 in emergency conditions due to the Swords of Iron War. An in-depth audit of routine EPS operations was conducted in seven local authorities: the municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, **Lod**, and **Netanya**, and the regional councils of **Eshkol** and **Mateh Asher** (hereinafter – the audited local authorities or EPSs). The audit of EPS emergency operations was conducted in five local authorities (hereinafter – the emergency-audited local authorities or EPSs): three authorities whose populations were evacuated – the municipality of **Ashkelon** and the regional councils of **Eshkol** and **Mateh Asher** (hereinafter – the evacuated authorities); and three that absorbed evacuees – the municipalities of **Tiberias** and **Netanya** and the regional council of **Mateh Asher**¹³ (hereinafter – the absorbing authorities). Supplementary examinations were conducted at the Ministries of Education and Health and at the Federation of Local Authorities in Israel.

The audit examined various aspects of the organizational preparedness of the Educational Psychology Services (EPS), including workforce standards for educational psychologists, the recognition of EPS units as institutions for internships in educational psychology, the prevention of employment of sex offenders, and the impact of amendments to the Special Education Law, 1988, on the work of educational psychologists. Additional issues reviewed included the basket of services provided by EPSs, their work plans, their operational interfaces with local authority leadership, and the extent of support provided by the authorities. The audit also assessed performance of EPSs following the outbreak of the Swords of Iron War. As part of the audit relating to emergency situations, the State Comptroller examined, *inter alia*, the Ministry of Education's performance following the outbreak of the Swords of Iron War. This included the collection and management of information regarding the functioning of the Educational Psychology Services, the manpower the Ministry provided to the EPSs in response to increased demand for services, and the responses given to inquiries from EPSs and educational psychologists, who had to cope with complex professional challenges as a result of the war. In addition, as part of the follow-up to findings from the 2021 audit report on local authorities' preparedness to treat individuals suffering from acute stress in emergencies (hereinafter – the previous report), the establishment of a computerized system by the Ministry of Education for managing EPS work was examined.

As part of the audit, the State Comptroller's Office distributed two questionnaires, one to service recipients and one to service providers: a nationwide questionnaire distributed

¹³ Some localities in the Mateh Asher Regional Council were evacuated during the war; however, the council also absorbed residents from other local authorities.



in August–September 2023 among 891 parents of children aged 3 to 18 (the Parents' Survey)¹⁴, the results of which were received before the outbreak of the Swords of Iron War; and a nationwide questionnaire distributed in September–November 2023 to directors of the Educational Psychology Services, aimed at examining the challenges faced by educational psychologists and EPS directors across the country (the EPS Directors' Survey)¹⁵.

Key Findings



Parents' Awareness of the EPS – In the Parents' Survey conducted by the State Comptroller's Office, 61.4% of all parents whose children experienced difficulties reported that they did not contact the EPS following the emergence of their child's difficulties. The main reason (44.6%) for not reaching out to the EPS was lack of awareness of the service¹⁶. This response rate was significantly higher than that of other reasons cited in the survey. Other reasons included: not being referred to the EPS by the educational staff (18%), and long wait times or unavailability of the EPS (12.5%). Among parents living in local authorities ranked 1–5 on the socioeconomic scale, 39.2% stated that they were not familiar with the service.



Human Resource Management in the EPS

- The Staffing Formula and Allocation of Educational Psychologist Positions by the Ministry of Education** – In order to maintain an educational psychology service in all local authorities, the Ministry of Education allocates psychologist positions to local authorities based on a staffing formula. The desired number of positions according to the existing formula – which takes into account the number of students in general and special education settings, by age group and type of educational framework – amounted to 3,343 positions as of December 2023. However, the total number of positions actually allocated by the Ministry in that month was only 2,429. Although the Ministry of Education had been aware since

¹⁴ The age range referenced pertains to the population that the Educational Psychology Service seeks to serve within the regular education system. The survey was conducted through self-completion of an online questionnaire, with telephone follow-up for respondents from the Arab sector.

¹⁵ It should be noted that the survey was distributed twice: the first time before the outbreak of the war, yielding responses from 60 heads of Educational Psychology Services (EPS); and the second time in November 2023, about a month after the war began, as part of a reminder sent to all EPS heads requesting responses from those who had not yet replied. Following this reminder, an additional 112 responses were received. It should be stressed that in the reminder that the survey questions referred to the state of the EPS prior to the outbreak of the war.

¹⁶ The Parents' Survey.



2010 of the growing workload of educational psychologists and of the gap between the number of positions provided under the existing formula and the actual needs, and although the demand for psychological services has increased in recent years, the Ministry had not updated the staffing formula for more than 35 years prior to this audit. In the five years preceding the current audit, following Amendment 11 to the Special Education Law in 2018, the Ministry of Education conducted a single review to assess the relevance of the existing staffing formula. According to this formula, the Ministry allocates one position for every 500 children in preschool (ages 3–6) and Grade 1; one position for every 1,000 students in Grades 2–12; and one position for every 300 students in special education. The review was conducted in only two local authorities, and based on its findings, the Ministry decided not to revise the staffing formula, citing the shortage of psychologists in the EPSs as the reason. However, this shortage was already known to the Ministry prior to the review and was not a conclusion drawn from it. Moreover, the allocation of psychologist positions for students eligible for special education services who are integrated into general education does not follow the existing staffing formula. As a result, data regarding the current staffing levels in EPSs do not accurately reflect the actual shortage of educational psychologists in the system.

- **Psychologist Staffing System for Managing EPS Positions and Personnel**
 - The Ministry of Education's staffing system, which manages data on the EPSs, contains outdated, inaccurate, duplicate, and misclassified information. The system does not provide reliable data on psychologists employed in the EPSs, their professional status, or EPS coverage rates. It does not issue alerts for anomalous data entries, and the Ministry of Education does not conduct regular oversight of the system. For example, following a sample review conducted during the audit, the Ministry corrected the employment classification (full/part time) for one psychologist whose records had been incorrect for approximately two years.
- **Job Requirements for EPS Directors** – Twelve psychologists (approximately 5% of all psychologists listed in the staffing system as EPS directors or station heads in 2023) did not meet the minimum eligibility criteria for appointment as an EPS director, as defined by the Ministries of Education and Interior. According to these criteria, the position of Educational Psychology Service director must be filled by a licensed educational psychology specialist, preferably one who is also a licensed supervisor. Over the years, the Ministry of Education did not verify whether its own directives – or those of the Ministry of the Interior – regarding the eligibility criteria for appointing EPS directors were being implemented, nor did it exercise oversight over the appointments themselves. Full responsibility for these appointments was left to the discretion of the local authorities.
- **Police Clearance Regarding Absence of Sexual Offense Convictions for EPS Employment** – The municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, **Lod**, and **Netanya**, as well as the regional councils of **Eshkol** and **Mateh Asher**, obtained police clearances for only 9 out of 28 male educational psychologists



employed in EPSs from 2019 to 2023 (approximately 32%). For an additional 7 psychologists (approximately 25%), clearances were obtained only as a result of the audit, and for the remaining 12 psychologists (approximately 43%), no clearance was provided. Many of the clearances were received years after the psychologists began working in the EPSs, ranging from about one year to over a decade after the start of employment. The municipalities of **Tiberias** and **Tayyiba** failed to fulfill their legal obligation to obtain police clearance prior to employing male psychologists in EPSs, in violation of the Prevention of Employment of Sex Offenders Law. Following the audit, **Tayyiba** submitted clearances for most of the psychologists, many years after they had been hired. In the case of the **Lod** municipality, no clearance was found for any of the psychologists employed there from 2019 to 2023. Some of these psychologists had ended their employment by the time of the audit, and for several others, the municipality provided only a general criminal record report, which does not serve as a substitute for the police clearance required under the law.

- **Recognized EPS Units for Internship, in Numbers** – A recognized Educational Psychology Service unit is one that has been officially approved as a training institution for internships in educational psychology. Despite the importance of such recognition for training future educational psychologists, in the years 2019–2023, the number of recognized EPS units increased by only nine, from 181 in 2019 to 190 in 2023. Apart from the Ministry of Education's initiative to establish "broad EPS units" and "EPS consortia," it has not undertaken any additional proactive measures with local authorities to expand the number of recognized EPS units. In the years 2019–2023, the Ministry of Health approved the establishment of only a few broad EPS units. As a result, while the share of EPS units operating under broad units or consortia and thus eligible to offer internships has increased over the years, in 2023 they accounted for only approximately 9% of all unrecognized EPS units. That means over 90% of unrecognized EPS units across the country remained without such training capability. For many years, a significant disparity has persisted between the number and proportion of unrecognized EPS units in Jewish local authorities (27 unrecognized units, equivalent to about 17.1% of the recognized EPS units in Jewish local authorities in 2023) and in non-Jewish local authorities (39 unrecognized units, constituting approximately 45.9% of the recognized EPS units in non-Jewish local authorities in 2023).
- **Actions by the Municipality of Tayyiba to Promote Recognition of the Tayyiba EPS Unit for Internship Purposes** – Among the seven EPS units examined, the EPS unit in **Tayyiba** is the only one not recognized for internship training. This is due, *inter alia*, to the absence of an EPS director and the failure of the facility in which the **Tayyiba** EPS unit operates to meet the Ministry of Health's requirements for recognition as a training institution in educational psychology.



- **Duration of Educational Psychologists' Internship** – The internship period for approximately 41.2% (615 psychologists) of the educational psychologists who received their professional certification in the years 2014–2023 lasted more than 6 and up to 10 years. About a quarter (23.8%, or 355 psychologists) completed the process over a period exceeding 10 years. Only a very small proportion of the psychologists who completed their internship in the years 2014–2023 did so within two to six years (523 psychologists, 35%). The primary reason for the prolonged internship period is the workload and field demands, which are not aligned with internship requirements. This extended duration undermines professional standards and creates organizational and systemic challenges, as many psychologists remain unauthorized by law to work independently.
- **Amendments to the Special Education Law and Their Impact on the Work of Educational Psychologists** – As a result of the amendments to the Special Education Law, additional types of committees were established to support its implementation, in which educational psychologists participate. This led to a 112.3% increase in the number of such committee meetings attended by educational psychologists from 2017 to 2023 (from 105,541 to 224,024 meetings), thus adding to their workload. This is in addition to regulations that have not been updated for decades, and the allocation of psychologist positions for students entitled to special education services integrated into regular education – an allocation that does not align with the directives of the circular of the Ministry of Education's Director General. These circumstances have exacerbated the sense of burnout among educational psychologists employed in EPSs and may accelerate their departure from public service, and thus compromise the quality and scope of services provided by the EPSs. This situation may also impair the support provided by educational psychologists to students, parents, and educational staff, as their working hours are increasingly diverted to preparing for and participating in special education committee meetings, without adequate compensation or support from the Ministry of Education to address the resulting workload and additional working hours.

 **Work Planning in Educational Psychology Services** – Although a work plan is a critical tool for an organization to achieve its objectives, the Ministry of Education Director General's Circular 0332¹⁷ does not instruct the EPS units to include in their work plans components that are meant to ensure the plan's effectiveness and enable monitoring of its implementation. None of the EPS units examined – in the municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, **Lod**, and **Netanya**, and in the regional councils of **Eshkol** and **Matcheh Asher** – determined a timeline or set milestones for achieving their goals in their respective work plans. With the exception of the EPS unit in the city of **Netanya**, the other units reviewed failed to assign responsibility for the achievement of goals to specific

¹⁷ According to the Ministry of Education Director General's Circular, "Framework for Educational Psychological Services", Directive 0332 (August 2022) (Director General's Circular 0332 of the Ministry of Education).



parties. The work plans of the EPS units in the city of **Lod** and the regional councils of **Eshkol** and **Matche Asher** included numerous objectives that were fully or partially copied from plans of previous years, without reference to performance indicators or to the extent to which those goals were met in the past year. The objectives defined by the EPS units in the cities of **Tiberias**, **Tayyiba**, and **Lod** and in the **Eshkol** Regional Council were general and not measurable. In addition, no structured process for approving the work plans was found in any of the Ministry of Education districts examined – Southern, Central, or Northern.



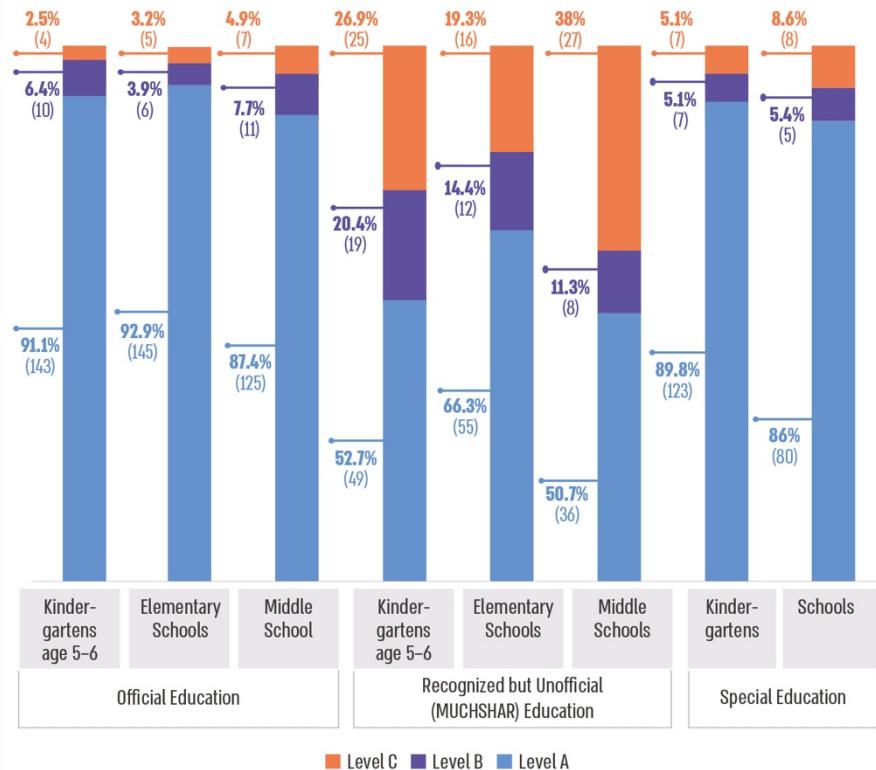
Service Composition of the Educational Psychology Services

- **Lack of Centralized Data on Service Levels** – Although the Ministry of Education serves as the regulatory authority for the work of the EPSs and is responsible for allocating staffing positions to the various units, it does not hold centralized information regarding the levels of service provided by each EPS unit across Israel. Nor is this information available to the regional psychologists in the Southern, Central, and Northern districts with respect to the EPS units under their supervision.
- **Lack of Uniformity in Service Provision** – It was found that in all EPS units reviewed, except for the **Tayyiba** municipality's EPS, Level A service is provided to students in official pre-primary and elementary education. In **Tayyiba**, however, these students receive only Level C service. For middle schools, Level A service is provided in all reviewed EPS units, except in the municipalities of **Tayyiba** and **Netanya**, where the service levels are C and B, respectively. In other words, in **Tayyiba**, psychological-educational services are provided to kindergartens, elementary schools, and middle schools only in emergency situations, while in **Netanya**, psychological-educational services for middle schools are limited to 8 hours per week. It was also found that the EPS units in the municipalities of **Ashkelon** and **Tiberias**, as well as in the **Eshkol** Regional Council, provide Level A service to pre-primary (kindergarten) and elementary schools in the recognized but unofficial education system (Hebrew acronym: **MUCHSHAR**). In contrast, the EPS units in the municipalities of **Tayyiba** and **Lod**, and in the **Matche Asher** Regional Council, provide only Level C service to institutions in that sector. The EPS unit in Netanya provides Level C service to pre-primary education in the **MUCHSHAR** system and Level B service to its elementary schools. In addition, the interpretation of service levels varies across local authorities, resulting in significant differences – even for the same designated level – in the frequency of school visits and in the number of hours allocated per visit. For example, although most EPS units reviewed appear to provide Level A service for most of the 5–15 age group as outlined in the Ministry circular, the weekly hours allocated for that service level vary widely. In the official education system, weekly hours ranged from one to three hours for kindergarten-aged children, and from four to twelve hours for elementary and middle school students. This variation was also found among special education



institutions, where special education kindergartens were allocated between 1.5 and 3 hours per week, while special education schools were allocated between 4 and 12 weekly hours.

Service Levels in EPS Units According to the EPS Directors' Survey



According to the EPS Directors' Survey conducted by the State Comptroller's Office.

- **Provision of Services for Early Childhood** – Despite the great importance of providing educational psychological services for infants and toddlers from birth to age three – given that this period represents a window of opportunity for healthy development – and although responsibility for this age group was transferred to the Ministry of Education approximately three years before the start of the audit, the Ministry has not addressed the need to provide EPS services to educational frameworks serving this population. The only exception is initial system-wide intervention in emergency or crisis situations, such as cases of harm or suspected harm to a child by a staff member, or other serious incidents in which a child is



severely injured. This situation leads to delays in identifying and detecting children with special or emotional needs, as well as delays in providing appropriate responses.

- **Provision of Psychological Services for Ages 3–4 and 16–18** – Although the Ministry of Education stated in Director General's Circular 0332 that its aspiration is to provide educational-psychological services to educational settings serving children aged 3 to 4 and 16 to 18 as well, and despite the importance of offering such services to these age groups, the circular specifies that "at this stage" the positions included in the Ministry's staffing standard are allocated solely for services to children aged 5–15 in general education and 3–21 in special education. As for the other age groups, the Ministry of Education states that the allocation of resources for them is to be determined jointly by the director of the EPS unit and the head of the local authority's education department.
- **Recognized but Unofficial¹⁸ (MUCHSHAR) Education** – The Ministry of Education's Director General's Circular does not address the recognized but unofficial education system (MUCHSHAR) in terms of resource allocation. Although the Ministry's policy is to allocate resources to MUCHSHAR institutions similarly to the official education system, a nationwide survey of EPS directors revealed that only approximately 57% of MUOCHSHAR institutions serving children aged 5–15 receive Level A services from EPS units, compared to approximately 91% of institutions in the official education system. The data show that Level C service is provided to elementary schools in the MUCHSHAR system by approximately 19.3% of EPS units, to pre-primary (kindergarten) settings by approximately 26.9% of units, and to middle schools by approximately 38% of units. This means that many students and educational staff in the MUCHSHAR system do not receive essential services such as counseling, guidance and support for educational frameworks, psychological evaluations and therapeutic interventions for children with special needs or at high risk, parental consultation and support, and school principal consultations (and, when necessary, guidance for the educational staff) three times a year.



Waiting Time for Receiving Services from EPS Units – According to a survey conducted by the State Comptroller's Office among parents of children aged 3–18, the average waiting time for receiving an initial service was approximately 54.6 days in EPS units, approximately 89.7 days through the health maintenance organizations (HMOs), and approximately 36.7 days with a private therapist. The private sector enables access to treatment in much shorter timeframes: among approximately 49% of parents who turned to private therapists, the waiting time was up to ten days, and approximately

¹⁸ Recognized but unofficial (MUCHSHAR) educational institutions are owned by public bodies, such as local authorities and corporations, or by private entities. Their teaching staff are not state employees, and the institutions enjoy a certain degree of autonomy in their curricula. This sector includes a variety of educational streams, such as Haredi (ultra-Orthodox) education, anthroposophic education, democratic education, private schools for the arts or sciences, and international schools. Some MUCHSHAR schools also serve national minority populations.



76% received the service within a month. In EPS units, only approximately 57% of parents received service within a month, and in the HMOs the figure was even lower – approximately 37%. In addition, the survey found that the waiting time for EPS services is sometimes perceived as long, which may lead to parents not turning to the EPS even when needed, or alternatively, to seeking paid treatment in the private sector.

Coordination with Local Authorities – According to findings from the survey distributed by the State Comptroller's Office to EPS directors, the latter reported significant challenges in the working relationship between EPS units and the local authorities in which they operate. These challenges are often related to how the EPS is perceived by municipal officials in terms of its role, the nature of its services, and its importance – factors that affect the day-to-day work of psychologists in the EPS units. The audit found variation in working conditions across EPS units, stemming from the extent of resources invested by local authorities in the EPS, and from the degree of flexibility they allow in the employment terms of EPS psychologists. This variation was observed both in the authorities included in the in-depth audit and on the national level, as reflected in responses from EPS directors to the survey conducted as part of the audit. For example, among the local authorities reviewed, the municipality of **Netanya** does not pay EPS psychologists for on-call hours. The **Tiberias** municipality pays on-call hours to the management team and two psychologists, while the **Tayyiba** municipality pays on-call hours only to licensed specialist psychologists. In the municipalities of **Ashkelon** and **Lod** and in the **Eshkol** and **Mateh Asher** regional councils, on-call hours are paid at varying levels, depending on the authority's decision and the professional status of the psychologist within the EPS unit. In addition, the municipalities of **Ashkelon**, **Lod**, and **Netanya**, as well as the **Eshkol** and **Mateh Asher** regional councils, covered vehicle maintenance expenses for all psychologists employed in their EPS units both before and after the outbreak of the Swords of Iron War. In contrast, the municipalities of **Tiberias** and **Tayyiba** reimburse vehicle expenses only for the director of the EPS unit, not for other psychologists. Furthermore, while the municipalities of **Ashkelon**, **Tayyiba**, and **Netanya** and the **Eshkol** and **Mateh Asher** regional councils allow flexible clock-in procedures for educational psychologists, the **Tiberias** municipality does not offer such flexibility, requiring psychologists to report in person to the EPS office to register attendance. It should be noted that while the **Lod** municipality did allow flexibility during the audit period, as of May 2025, it reported that such flexibility is no longer permitted.

Work Environment in EPS Units

- **Physical Condition of the EPS Units Reviewed** – The EPS units in the municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, and **Netanya**, as well as in the **Eshkol** Regional Council, suffer from maintenance issues including cracks and crumbling plaster, torn upholstery on furniture, and moisture problems. In the EPS units of **Ashkelon**, **Tiberias**, and **Tayyiba** and in the **Eshkol** Regional Council, safety hazards were also identified, including exposed electrical panels, broken electrical sockets, and exposed wires – posing a risk to both staff and visitors.



Activity of the Educational Psychology Service for Emotional and Mental Support – in Routine Times and During the Swords of Iron War

Electrical Hazards in EPS Units in Eshkol, Ashkelon, and Tiberias



Right – Eshkol EPS unit; Left – Tiberias EPS unit.



Ashkelon EPS unit.

Photographs taken by the audit team: Eshkol EPS – May 27, 2024; Ashkelon EPS – May 21, 2023; Tiberias EPS – February 15, 2024.



- **Definition of Physical Conditions in EPS Units** – Despite the impact that the physical conditions of EPS units have on both service providers and recipients, as well as on the quality of services delivered, the Ministry of Education has not formulated guidelines or recommendations regarding the work environment, physical working conditions, or the physical aspects of service provision in EPS units. The Ministry of Health has established standards regarding the physical conditions and required facilities in EPS units, as a prerequisite for recognizing them as accredited institutions for specialization in educational psychology. However, EPS units that are not officially recognized by the Ministry of Health are not obligated to comply with these standards.
- **Compliance of Reviewed EPS Units with the Ministry of Health's 2022 Recognition Procedures** – Although the EPS units in the municipalities of **Ashkelon, Tiberias, Lod, and Netanya**, as well as in the **Eshkol** and **Match Asher** regional councils are officially recognized for specialization in educational psychology, they do not fully meet the Ministry of Health's standards regarding the physical conditions and facilities required for recognition as accredited institutions. The EPS unit in **Tayyiba** is not recognized for specialization and is therefore not obligated to meet the detailed requirements outlined in the Ministry's recognition procedures. However, the building in which the **Tayyiba** EPS unit operates does not meet these requirements, and this is one of the reasons it cannot be approved as a recognized institution for specialization in educational psychology.
- **Protection and Safety of EPS Facilities** – The EPS units in the municipalities of **Tiberias, Tayyiba, and Netanya** and in the **Eshkol** Regional Council are not fortified. In the EPS units of the **Netanya** municipality and the **Match Asher** Regional Council, the existing protective solutions are inadequate, as the distance and time required to reach the protected space do not allow full protection for all staff and visitors, particularly those with disabilities.

Operation of EPS Units in the Digital Environment and Their Interface with the Ministry of Education and the Local Authority

- **Development of a Computerized System for Managing EPS Activities by the Ministry of Education** – The 2021 State Comptroller's report¹⁹ found that the Ministry of Education does not maintain a national database documenting the scope of EPS involvement with students, and that at the time of the audit, the Ministry was in the process of designing such a system. Nearly four years after the completion of the previous audit, and approximately three and a half years after the Ministry reported that it had addressed the deficiencies, the issue has still not been resolved. The Ministry of Education has yet to establish a computerized system for managing the work of the EPS units and remains in the planning stage. As a result, the Ministry does not collect or analyze critical data needed for monitoring

¹⁹ State Comptroller, Special Audit Report – Preparedness of Local Authorities for Treating Anxiety Victims in Emergency Situations (2021).



and oversight, decision-making, and policy development in the area of educational psychology services.

- **Information Management in the EPS Units Reviewed** – In three of the seven local authorities examined – the municipalities of **Tiberias** and **Tayyiba** and the **Eshkol** Regional Council – no dedicated computerized system exists. In three of the four EPS units where such a system is in place – in the municipalities of **Ashkelon** and **Netanya**, and in the **Matche Asher** Regional Council – information is fully documented, including the number of assessments and evaluations, interventions, and consultations. In one EPS unit, in the **Lod** municipality, information is only partially documented. However, the data collected through these dedicated systems does not allow for the extraction of information regarding all the students who received EPS services. Of the three EPS units lacking such a system, in **Tiberias** and **Tayyiba** no such documentation is carried out at all; and in **Eshkol** Regional Council, only partial documentation is maintained.
- **Data Security in EPS Units** – Despite the importance of having clear guidelines on information security and the retention of virtual records in both routine and emergency operations of EPS units, it was found that, apart from limited and general instructions issued by the Ministry of Education in 2014 regarding the retention of virtual records, and the guidance provided during the COVID-19 pandemic on the use of personal email accounts, the Ministry has not issued any updated guidelines on information security during remote work or on the documentation and retention of virtual psychological records in EPS units, whether in routine times or emergencies. Moreover, despite the unprecedented scale and geographic dispersal of the population evacuated from their homes, the Ministry of Education issued updated guidelines on safeguarding confidential information and saving digital files only approximately eight weeks after the outbreak of the Swords of Iron War.
- **Remote Work Infrastructure and Adherence to Information Security Procedures in the Local Authorities Reviewed** – The municipalities of **Tiberias**, **Tayyiba**, and **Lod**, as well as the **Eshkol** Regional Council, do not provide laptops to EPS psychologists. In **Tiberias**, most psychologists in the EPS unit are not even provided with desktop computers. As a result, educational psychologists rely on their personal laptops for routine work, and remote work is conducted without a connection to the municipal server. Furthermore, the municipalities of **Tiberias** and **Lod** have yet to establish information security procedures. In **Ashkelon**, **Netanya** and the **Eshkol** Regional Council, the existing procedures do not include guidance on the use of personal laptops for routine work. The Municipality of **Tayyiba** stated that it had prepared an information security procedure; however, as of the conclusion of the audit, this procedure had not yet been submitted to the State Comptroller's Office.



- **Use of Municipal Email Addresses** – It was found that, contrary to the directive prohibiting the use of private email accounts – and in violation of the Ministry of Education's instruction requiring the use of official municipal email addresses for both internal and external EPS correspondence – approximately 69% of the email addresses for EPS unit directors published on the Ministry's website were private accounts. This indicates that such addresses are used for routine communication between the Ministry and EPS directors, and that the Ministry's Psychology Division – which is responsible for enforcing the ban on private email use – is itself corresponding with directors via private accounts. In addition, the Municipality of **Tiberias** has not provided municipal email addresses to any of its EPS staff; the Municipality of **Tayyiba** has done so for only part of its staff; and the Municipality of **Lod** has provided them to only approximately one-third of the staff. This implies that educational psychologists in these authorities have no choice but to use their private email accounts for work-related communication. In the **Eshkol** and **Mateh Asher** regional councils, EPS staff also use their private email accounts for routine work, even though the local authorities have issued municipal email addresses.

Functioning of the Ministry of Education In Regard To EPS Units Following the Outbreak of the Swords of Iron War

- **Collection of EPS Data After the Outbreak of the Swords of Iron War** – The Ministry of Education collected data on the number of psychologists providing services in reception centers and on psychological interventions due to the emergency situation only for the first two months of the war, despite the fact that the number of evacuees remained high beyond that period. In the absence of a computerized system for managing the work of EPS units, data collection during those months concerning psychological interventions in response to the emergency was conducted via a survey distributed among psychologists. The survey was completed anonymously and without mandatory identification on a publicly accessible website operated by private entities. This method may have led to inaccuracies in the data collected and compromised the security of the information.
- **Expansion of Psychological Services in EPS Units** – During the Swords of Iron War, the Ministry of Education facilitated the expansion of psychological services in EPS units through two budgetary channels: the establishment of a reinforcement framework staffed by psychologists contracted through a Ministry-designated provider, with a budget of approximately NIS 21 million for the 2023–2024 school year (September 2023 – August 2024), and the expansion of EPS services via supplementary budget packages ("reinforcement baskets") totaling an additional planned budget of approximately NIS 16 million. It was found that only a limited number of local authorities made use of the reinforcement framework – six EPS units between October 2023 and January 2024, and eight in March 2024 – without the Ministry examining the reasons for its limited uptake in other local authorities. In addition, following the publication of the option to expand services through the reinforcement baskets, 164 out of 257 EPS units (64% of the total) submitted



requests. Despite the demonstrated need to expand services in light of the war, as reflected in the number of requests submitted, it was only about three months after the outbreak of the Swords of Iron War that most EPS unit directors were able to expand the support provided to students, parents, and education staff during the ongoing emergency through this channel.

- **Guidelines for Coordination Between EPS Units** – The Ministry of Education issued its first written guidelines on coordination between EPS units only eight weeks after the outbreak of the Swords of Iron War. These written guidelines did not include operational instructions for establishing the necessary connections between directors of receiving EPS units and those of evacuated ones, nor did they include supporting documents to facilitate coordination.
- **Psychological Support for EPS Staff** – Despite the critical importance of monitoring the mental health of psychologists and providing professional support when needed, the Director General's Circular of the Ministry of Education does not mandate the provision of psychological support for EPS staff, nor does it recommend it. In addition, it does not instruct EPS units to take initiative in identifying psychologists experiencing secondary traumatization²⁰, particularly during emergencies.



Level A Services in Most Official Educational Institutions for Ages 5–15 – A nationwide survey of EPS unit directors found that these educational institutions receive Level A services from approximately 91% of EPS units.

Changes to Internship Requirements – In December 2023, the Ministry of Health issued updated guidelines for internships in educational psychology, in order to reduce the gap between internship requirements and the needs of the education system, and to shorten the duration of the internship.

Group Support and Guidance Sessions for Educational Psychologists – In the first month following the outbreak of the Swords of Iron War, the Ministry of Education organized group support and guidance sessions, and also funded professional support for three EPS directors in the Gaza Envelope who faced large-scale population displacement. These efforts helped provide support, training, and guidance to address the psychological needs of EPS units as well.

Professional Support for EPS Psychologists – Beginning on the second day of the Swords of Iron War, the Ministry of Education held online lectures for EPS staff

20 A situation in which individuals who come into close contact with a victim of a traumatic event – such as parents, family members, teachers, caregivers, and members of the emergency or security forces – may experience emotional distress and, over time, become secondary victims themselves.



nationwide. In the first three months of the war, the Ministry conducted 24 lectures and learning sessions, with 4,593 psychologists participating.

Key Recommendations

-  The Ministry of Education, in collaboration with heads of education departments and EPS unit directors in local authorities, should develop strategies to raise awareness among parents and educational institutions about the existence of educational psychology services, the range of services they provide, and the procedures for accessing them. In addition, it is recommended that the Ministry of Education, together with heads of education departments and EPS unit directors in local authorities with Arab and Haredi populations, map the reasons for the particularly low level of awareness of EPS services among these groups, as indicated in the survey. Based on this mapping, the Ministry should formulate an action plan that includes goals, objectives, and performance indicators designed to increase awareness of EPS services, with a focus on encouraging these populations to seek assistance from their local EPS units when the need arises.
-  The Ministry of Education should work to formulate updated indicators and criteria for the allocation of educational psychologist positions for treating children and adolescents, in light of the current and expected increase in their emotional and mental health needs. It should also review the existing staffing formula based on these indicators and criteria. It is recommended that the staffing formula be updated according to the findings of this review, and thus enable the Ministry to obtain a reliable picture of the extent of understaffing relative to current and future needs. As part of this process, targets should be set for the staffing of positions, along with the means to achieve them, and maximum timeframes should be defined for reviewing the need to update the staffing formula. In addition, it is recommended that the Ministry of Education update the allocation of educational psychologist positions in accordance with the Director General's Circular, ensuring that the required staffing standard for students eligible for inclusion in general education settings is taken into account.
-  The State Comptroller admonishes the Ministry of Education for failing, over the years, to examine the implementation of its directives regarding compliance with the professional qualifications required for the appointment of EPS unit directors in local authorities. This failure may impair the professional quality of services provided to residents. The Ministry of Education should seek solutions to improve the professional qualifications of EPS managerial staff who do not meet the formal eligibility criteria for the position of EPS director. In light of these findings, it is recommended that the Ministry of the Interior issue a reminder to local authorities of the requirement that EPS unit directors must meet the mandated professional qualifications as a condition for their appointment.



-  It is recommended that the Ministry of Education expedite the completion of the specification and development process for the computerized system for managing EPS units. Such a system is essential for enabling the Ministry to obtain a reliable and up-to-date picture of EPS activities at any given time – particularly during emergencies – and to facilitate a rapid and effective response to evolving needs. A computerized system would also help improve decision-making and policy development, enhance oversight of EPS operations, and support institutional learning processes, as "what is not measured cannot be managed".
-  It is recommended that the municipalities of **Tiberias** and **Tayyiba**, as well as the **Eshkol** Regional Council, instruct the EPS units under their jurisdiction to compile data on their activities until the Ministry of Education develops and implements a dedicated information management system. This is essential for obtaining a reliable and up-to-date picture of EPS operations, enabling ongoing monitoring and oversight, drawing lessons at the end of each period, and optimally planning the use of resources as part of their annual work plans.
-  Recognition for internship programs affects the professional training of educational psychologists at all levels of certification, as well as the scope and quality of services provided by EPS units. It is recommended that the Ministries of Education and Health, in collaboration with local authorities, formulate a joint work plan that includes clear objectives, timelines, and success indicators for advancing recognition of EPS units that are not currently accredited for internship. In parallel, it is recommended that both ministries continue advancing efforts and developing solutions for the recognition of non-accredited EPS units, while also promoting alternative frameworks for collaboration between accredited and non-accredited units. These alternatives would help support EPS units that currently fall outside the existing recognition structures; namely, regional EPS units or EPS consortia. It is further recommended that local authorities operating EPS units without internship recognition remove any barriers preventing them from meeting the Ministry of Health's requirements for recognition as internship institutions in educational psychology. Where such barriers cannot be removed, the authorities should allow these EPS units to operate within the available alternative recognition frameworks.
-  The Municipality of **Tayyiba** should complete the appointment approval process for the selected EPS unit director, recruit a professional management team for the unit, and make the necessary physical adjustments to the EPS facility in order to meet the Ministry of Health's requirements for recognition as an accredited internship institution in educational psychology.
-  It is recommended that the Ministry of Education stipulate in the Director General's Circular the need to provide educational psychology services to educational settings serving children up to the age of three as well. It is further recommended that the Ministry require that such services be delivered regularly and consistently to children in preschool and pre-kindergarten settings, in order to enable early psychological



intervention at the onset of symptoms and difficulties – an approach that may help prevent or mitigate the development of mental health disorders at later stages. It is also recommended that the Ministry of Education mandate the provision of regular and ongoing psychological services to upper secondary schools, given that adolescence is marked by numerous developmental challenges and risk factors.

- 💡 In addition, the Ministry should update the allocation of educational psychologist positions in accordance with Director General's Circular 0332, ensuring that the allocation reflects the staffing standard required for students eligible for inclusion in general education settings. The Ministry should also ensure that the scope of tasks assigned to educational psychologists aligns with the available workforce in EPS units, particularly in light of the growing number of special education placement committees following legislative amendments, the increased resources allocated to their operation, and the resulting impact on educational psychologists' workloads.
- 💡 All local authorities must comply with the provisions of the law and ensure that, as a prerequisite for applying for educational psychologist positions through personnel tenders, candidates present police confirmation that there is no legal impediment to their employment under the Law for the Prevention of Employment of Sex Offenders. The municipalities of **Tiberias**, **Tayyiba**, and **Lod** must act without delay to obtain such confirmation for all psychologists currently employed in their EPS units. The municipalities of **Ashkelon** and **Netanya** and the **Eshkol** and **Mateh Asher** regional councils must ensure that male psychologists submit this confirmation prior to hiring and before beginning work involving the treatment of children and adolescents. It is recommended that the Ministries of Interior and Education, as well as the Ministry of National Security and the Israel Police, instruct all local authorities to act in accordance with the law and monitor compliance in institutions serving vulnerable populations, such as EPS units and educational institutions, in addition to the information already published on the Israel Police website.
- 💡 It is further recommended that the Ministry of Education establish maximum wait times for initial responses from EPS units. The Ministries of Education and Health should work to reduce wait times in both EPS units and health maintenance organizations (HMOs), to ensure that children from low-income families can also receive optimal mental health care.
- 💡 It is recommended that the municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, **Lod**, and **Netanya**, as well as the **Eshkol** and **Mateh Asher** Regional Councils, conduct a comprehensive mapping of the employment conditions of all psychologists in their respective EPS units. This mapping should be based on their defined role and professional status, scope of employment, seniority at the workplace, required availability, and assigned responsibilities. It is further recommended that the local authorities address the disparities identified through this assessment and allocate additional resources to support the operation of educational psychology services, in alignment with the psychologists' actual duties and workload.



It is recommended that the Ministry of Education, in collaboration with the Ministry of Health, establish official standards for the working conditions of psychologists, which local authorities would be required to meet. This is to ensure that EPS staff can offer the public a respectable setting that safeguards their privacy. It is further recommended that the municipalities of **Ashkelon**, **Tiberias**, **Lod**, and **Netanya**, as well as the **Eshkol** and **Mateh Asher** Regional Councils – where accredited EPS units operate – adjust the physical conditions of their EPS units to comply with the standards set out in the recognition procedure and to maintain the units' accreditation. The Municipality of **Tayyiba** is advised to implement the physical adjustments required by the recognition procedure in order to obtain accreditation.



The Ministry of Education should update its written guidelines concerning information security, remote work, the retention of digital psychological records, and the transfer of such records between parties both within and outside EPS units during routine times and emergencies. It is recommended that local authorities update their information security procedures with regard to these matters and ensure that their guidelines are implemented. The municipalities of **Tiberias**, **Tayyiba**, and **Lod** should develop information security procedures that include work processes designed to protect the personal and medical data of those seeking services from the EPS unit, and municipal management should ensure their implementation. It is further recommended that the municipalities of **Ashkelon**, **Tiberias**, **Tayyiba**, **Lod**, and **Netanya**, as well as the **Eshkol** Regional Council, include in their information security procedures specific instructions regarding the use of personal laptops for routine work.



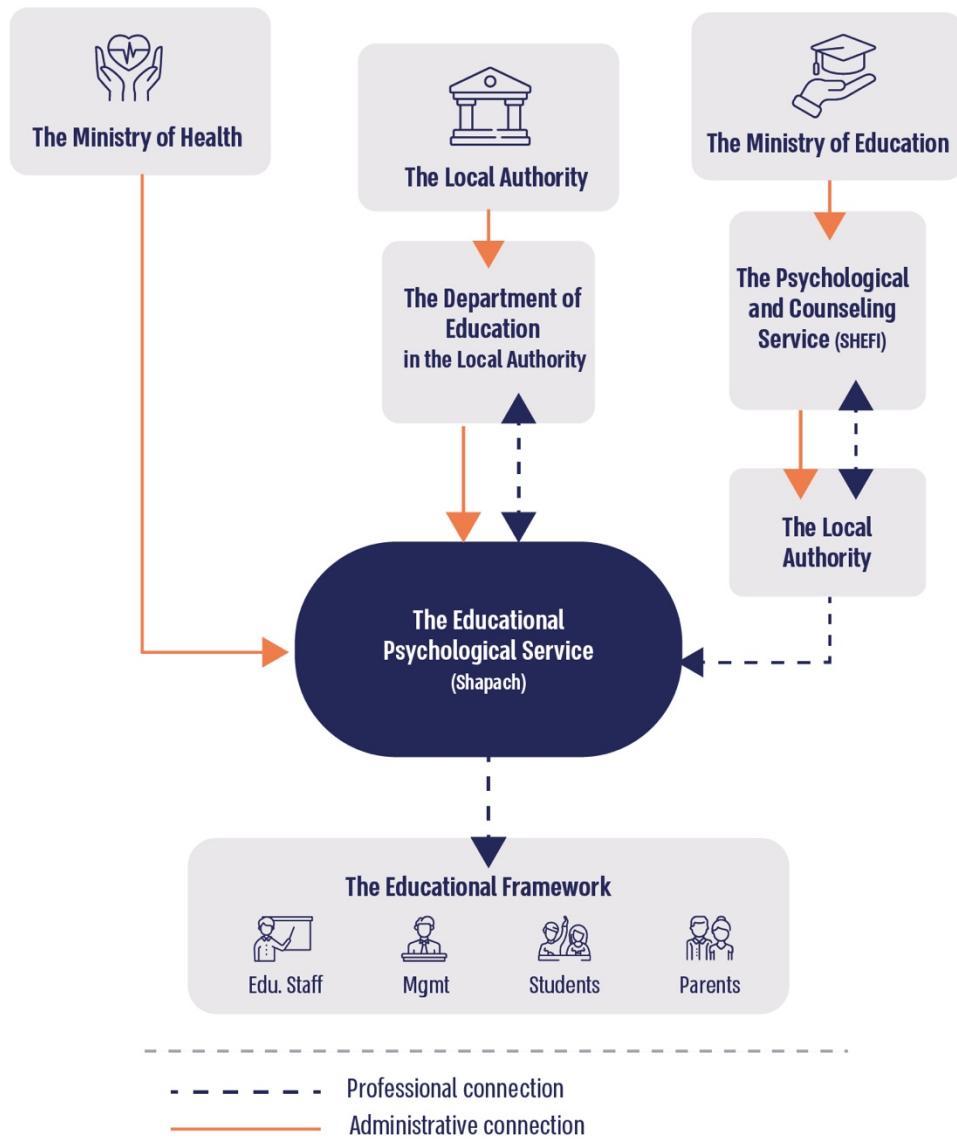
All local authorities – and particularly the municipalities of **Tiberias**, **Tayyiba**, and **Lod** – should provide an official municipal email account to all EPS psychologists, for their exclusive use in routine work. They should also instruct all EPS staff to comply with guidelines regarding the use of municipal email addresses. EPS unit directors in local authorities must enforce these guidelines. The Ministry of Education should ensure the implementation of the directive on exclusive use of municipal email accounts and enforce it by updating the contact details of EPS directors with their official municipal email addresses and by using these addresses in its routine communications with them.



It is also recommended that the Ministry of Education establish appropriate mechanisms for proactively identifying cases of secondary traumatization among educational psychologists and for providing individualized psychological support when needed. Safeguarding the mental health of educational psychologists is in the public interest, as they are responsible for supporting the psychological resilience of educators, students, and their families.



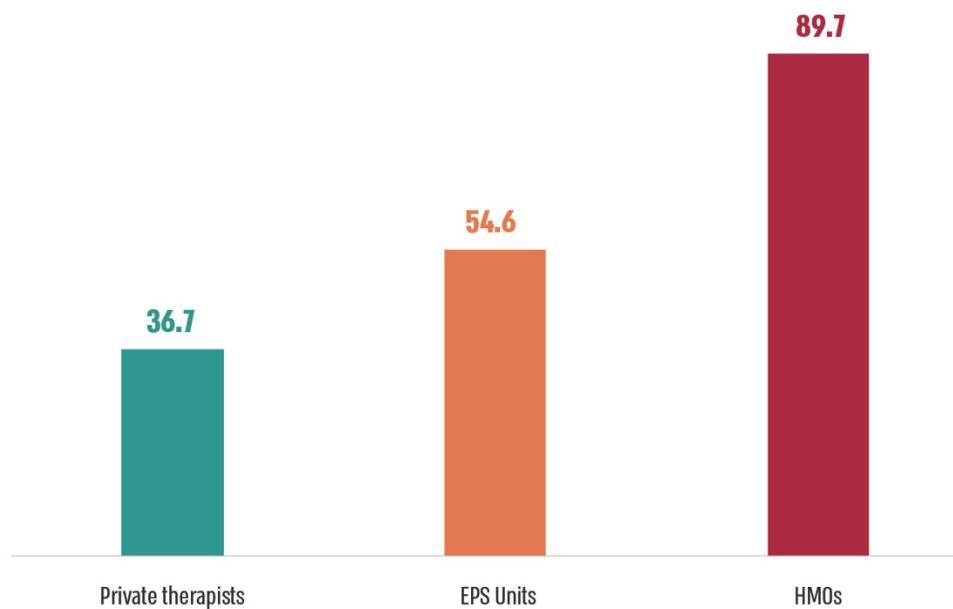
Interfaces of the Educational Psychology Service



Prepared by the State Comptroller's Office.



Average Waiting Time (in Days) Reported by Parents Seeking Emotional Treatment for Their Children Until Receiving Initial Response, by Type of Service Framework, August–September 2023



According to data from a parent survey conducted by the State Comptroller's Office.



Summary

The Educational Psychology Service (EPS) is the only mental health framework available to every child in the State of Israel and therefore plays a critical role in identifying and preventing psychological distress among children and adolescents. The COVID-19 pandemic, which broke out in 2020, led to a sharp increase in the number of children and adolescents experiencing distress, depression, and other mental health challenges. The events of October 7, 2023, and the Swords of Iron War primarily affected those directly harmed, but also impacted children and adolescents across Israel, who were exposed to varying levels of danger – including missile attacks – and experienced psychological effects during the war.

Given the critical role of the educational psychology service in addressing these difficulties, the Ministry of Education – together with heads of education departments and EPS unit directors in local authorities – should work to raise awareness among parents and educational settings of the emotional and psychological support the service provides and how to access it.

To ensure the provision of high-quality educational psychology services for all segments and populations in Israel, the Ministry of Education should align EPS staffing levels with actual needs on the ground, and establish standards for the physical and digital environments in which educational psychologists operate – with particular emphasis on the development of integrated and coordinated information systems that provide a reliable national picture of the service. In addition, the Ministry of Education and local authorities must strengthen the protection of sensitive patient information stored in EPS information systems and ensure the full implementation of their directives in this regard. Furthermore, local authorities must comply with the law regarding EPS staff recruitment, including obtaining police confirmation that no legal impediment exists to employing candidates under the Prevention of Employment of Sex Offenders Law as a prerequisite for applying to EPS psychologist positions. They must also work to promote recognition of non-accredited EPS units as internship institutions in educational psychology – or alternatively enable them to operate under one of the existing recognition frameworks – and position the EPS as a central agent in promoting students' well-being and mental health within the local authority.

To ensure the effective and professional functioning of educational psychology services in future emergencies, it is recommended that the Ministry of Education, in collaboration with local authorities, conduct a thorough and comprehensive lessons-learned process based on the experience gained during the Swords of Iron War. Based on the conclusions of this process, the Ministry should update its guidelines for the operation of educational psychology services in emergencies, develop practical tools for use by EPS directors and regional psychologists during such events, and incorporate their use into emergency preparedness drills conducted by the Ministry and local authorities.

The Educational Psychology Service is entrusted with safeguarding the mental health of future generations in Israel, and thus, the very future of the country. Harm to this service or its



impaired functioning affects hundreds of thousands of Israeli students and their parents, depriving them of their fundamental right to receive equal, free health and education services. Implementing the recommendations presented in this report may enable Israel's educational psychology services to operate effectively and resiliently, both in routine times and amid the recurring emergencies the country faces and the challenges they entail.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Conduct During Emergencies and the
Swords of Iron War

**Manpower in
Emergency Situations
in Local Authorities –
Swords of Iron War**



Manpower in Emergency Situations in Local Authorities – Swords of Iron War

Background

The local authority is defined as the "cornerstone for handling the home front" in emergency situations, given that it is the governmental entity in direct interface with the population residing within its jurisdiction, and because it meets the various needs of this population, both through its departments and in cooperation with government ministries and other bodies. For this purpose, it has at its disposal manpower resources and means which, in times of emergency, are an essential component in the provision of essential services. In emergency situations, significant changes may occur in the manpower structure of the local authority due to various external constraints. During routine times, the local authority must prepare for assigning extra workers as reinforcement and supplement to its emergency mechanisms and determine full staffing of the positions required for its functioning in an emergency, including the possibility of adding and mobilizing manpower if needed. In addition, the local authority must have a plan that designates manpower for the purpose of executing its duties in an emergency. The preparedness of the local authority and its mode of operation in an emergency are based on the principles specified in the "Master File for the Preparedness of the Municipality and Local Council for Emergencies" from 2021 (Emergency Master File). Based on the principles detailed in the Emergency Master File, each local authority must prepare a detailed emergency file tailored to its unique characteristics and needs. The Emergency Master File provides that the professional expertise of the authority's employees shall serve as the professional basis for their deployment in emergency situations.



Key Figures

0

The number of volunteers' trainings in **Shfar'am** Municipality from 2022 until the end of the audit period – the lowest among the audited authorities. **Rehovot** Municipality held 13 trainings during this period (the highest number, respectively).

472

The total number of alarms sounded in the six audited authorities from the beginning of the war until November 19th, 2024.

3.3

The number of designated employees in **Hadera** Municipality per 1,000 residents – the lowest rate among the audited authorities.

**338
(15%)**

The quantity and percentage of positions staffed in practice during an emergency out of all routine employees in **Hadera** Municipality – the lowest percentage among the audited authorities.

5.7

The average monthly overtime hours per employee in October and November 2023 in **Hadera** Municipality. In **Shfar'am** Municipality, the average was 2.5 hours

25

The number of registered volunteers per 1,000 people out of the total population living in the jurisdiction of **Be'er Ya'akov** Municipality. There are no registered volunteers in **Shfar'am**.

0.4%

The rate of registered volunteers among the population of **Rehovot** – the lowest rate among the audited authorities.

Audit Actions



From March to August 2024, the State Comptroller's Office intermittently examined the level of emergency preparedness of the local authorities before the outbreak of the Swords of Iron War. Furthermore, the authorities' functioning during the first months of the war was also examined in terms of manpower, including the emergency manpower standard, the volunteer framework in emergencies and training of manpower for fulfilling



roles in times of emergency. The audit was conducted in six local authorities¹: The municipalities of **Be'er Ya'akov**, **Hadera**, **Migdal Ha'Emek**, **Rehovot** and **Shfar'am** and the **Shlomi** Local Council² (audited local authorities). Supplementary examinations were conducted at the Ministry of Interior, at the Emergency Human Resources Division of the Ministry of Labor, and at the Federation of Local Authorities in Israel.

Key Findings



Emergency Manpower Standard and Approval – Although the local authority is supposed to prepare a report on designated employees, the audit revealed that the Emergency Master File or other directives on the subject did not include any specification by the national emergency authorities, including the Ministry of Interior, the Home Front Command (HFC) and the National Emergency Authority (NEA), regarding the number of local authority employees needed for its operation in an emergency in accordance with the type of authority, its needs and characteristics, and the professional training required to fulfill each of the roles in an emergency. Moreover, it was found that the emergency standard was determined by each local authority separately: In **Be'er Ya'akov**, the standard was set for 155 employees (21% of the number of employees in routine); in **Hadera** – 383 employees (17%); in **Migdal Ha'Emek** – 410 employees (84%); in **Rehovot** – 964 employees (26%); in **Shfar'am** – 570 employees (67%); and in **Shlomi** – 79 employees (39%). A significant disparity between the number of employees working during routine times and their number during emergencies may cause deficiencies in the functioning of the local authority in emergency situations.



The Number of Designated Employees in the Audited Authorities – Differences were found in the rate of designated employees meeting the emergency manpower standard out of the total number of employees during routine time – 15% in **Hadera** (338 employees out of 2,190); 21% in **Be'er Ya'akov** (155 employees out of 756); 25% in **Rehovot** (920 employees out of 3,682); 35% in **Shlomi** (70 employees out of 201); 66% in **Shfar'am** (561 employees out of 851); and 82% in **Migdal Ha'Emek** (402 employees out of 490). A low rate of employees during an emergency may make it difficult for the local authority to fulfill its roles during an emergency. The Ministry of Labor's Policy on Updating and Reporting stipulates that the Ministry shall check whether

- 1 The local authorities that were audited (with the exception of **Shlomi** Local Council) were not among the authorities that were evacuated or that accommodated a significant number of residents. The State Comptroller's Office will publish a report on the topic of **Evacuation and Absorption of the Population following the Swords of Iron war**.
- 2 In **Shlomi** Local Council, some aspects were examined given the security situation prevailing in the area and the evacuation of the population and some of the council's employees.



the standard set for a local authority enables it to deliver the outputs or services required from it in an emergency. However, the audit revealed differences among the audited local authorities with regard to the number of employees designated for emergency times, their percentage of the total number of employees and the position fill rate during emergencies.

👎 Managing the List of Designated Employees in the Audited Authorities – The lists of emergency employees provided by the audited authorities do not include all the details that are essential for contacting employees in various emergency situations, such as a phone number, email address and important details regarding employees' assignment. In addition, it was found that in the municipalities of **Be'er Ya'akov**, **Hadera**, **Migdal Ha'Emek**, **Rehovot** and **Shfar'am**, the lists of emergency manpower included employees who had left or reached retirement age, since the municipalities had failed to remove these employees from the lists or replace them with other employees. It was further found that the Ministry of Labor did not implement controls to identify employees who had passed retirement age and were still included in the list of designated workers submitted by the audited authorities.

👎 Frequency of Updating the Designated Employees Report – Although the Ministry of Labor's Policy on Updating and Reporting stipulates that employees' staffing data must be updated at the beginning of each calendar year, including unstaffed positions, manpower reduction and updating of officials, the audit revealed that the audited local authorities updated the designated employees report in various ways: the municipalities of **Be'er Ya'akov**, **Hadera**, **Rehovot** and **Shfar'am** and **Shlomi** Local Council updated the report periodically and not continuously; on the other hand, the municipality of **Migdal Ha'Emek** updated the report as needed all the time. The audited municipalities updated the designated employees report during the war (in 2024) and **Shlomi** Local Council updated its designated employees report in July 2023.

👎 Training of Director Generals, Cluster Managers and their Deputies in the Local Authorities – Despite the detailed directive in the Emergency Master File, according to which director generals, cluster managers and their deputies are required to undergo designated training by the Israel National Resilience Institute (the Resilience Institute), it was found that as of August 2024, the municipalities of **Be'er Ya'akov**, **Hadera**, **Migdal Ha'Emek**, **Rehovot** and **Shfar'am** had not trained all the senior officials in their emergency team as required, as follows: In **Be'er Ya'akov** two deputy cluster managers had not yet been trained; in **Hadera**, five deputy cluster managers, two cluster managers, and the municipality's director general had not yet been trained; in **Migdal Ha'Emek** three deputy cluster managers, a cluster manager, and the municipality's director general had not yet been trained; in **Rehovot**, two cluster managers and two deputy cluster managers had not yet been trained and in **Shfar'am**, six deputy cluster managers, six cluster managers, and the municipality's director general had not yet been trained.



👎 The Volunteer Framework in the Audited Local Authorities – It was found that in the municipality of **Be'er Ya'akov**, 330 volunteers had been added to the municipality's volunteers pool since the beginning of the Swords of Iron War; in the municipality of **Hadera**, 1,213 volunteers had been added; in the municipality of **Migdal Ha'Emek**, 375 volunteers had been added; in the municipality of **Rehovot**, approximately 600 volunteers had been added; no volunteers had been added in **Shfar'am** Municipality. The significant gaps in the number of volunteers recruited since the beginning of the Swords of Iron War in each of the audited local authorities indicate the differences in the perception of volunteering in the audited authorities and the extent of reliance on them. Despite the importance attributed to the establishment of a volunteer framework, its operation, and its continuous management during routine times – an importance that arises from the inter-ministerial policy, various documents published by the Home Front Command, the Ministry of Welfare and Social Affairs and the Emergency Master File – the audit showed that the various emergency bodies, including the National Emergency Authority, the Home Front Command, the Ministry of Welfare and Social Affairs and the Ministry of Interior, had not acted to regulate the operation of the volunteer framework in the local authorities and had not set mandatory criteria for operating the framework, including in ways that would assist the authorities in integrating the volunteer framework into their emergency manpower. Despite the importance of preparing a procedure for recruiting emergency volunteers in advance, **Shfar'am** Municipality had not prepared a procedure for absorbing emergency volunteers.

👎 Prevention of Sexual Harassment Training for Volunteers – It was shown that in all the audited authorities, there were gaps related to prevention of sexual harassment training for volunteers: **Be'er Ya'akov** Municipality claimed that the person in charge of preventing sexual harassment in the municipality had recently undergone training on the subject and that volunteers' training would be scheduled for 2025; the municipalities of **Hadera** and **Migdal Ha'Emek** asserted that no training had been provided and no actions taken on the subject. The municipality noted that in times of emergency, temporary volunteers were usually recruited, the majority being random volunteers who enlisted under a "call for applications" designated for a specific purpose. Rehovot Municipality stated that while it was not required to do so, in each volunteer project volunteers were given training, during which they received all the instructions relevant to that project.

👎 The Volunteer Framework in Shfar'am Municipality – Despite the fact that the Emergency Master File provides that the local authority shall establish a committee to coordinate volunteers led by the population cluster, it was found that Shfar'am Municipality had not established a volunteer unit nor appointed a designated manager in charge of it. It was further found that some of the volunteers in Shfar'am Municipality were managed by the head of the Welfare Department.

👎 Audits and Exercises Pertaining to Emergency Preparedness – The audit revealed findings that were consistent with the lessons learned in the exercises and



which had not yet been implemented by the time the audit was completed: **Be'er Ya'akov** Municipality had not appointed an HR cluster director with a professional affinity to HR; **Hadera** Municipality had not appointed a deputy HR cluster director; the HR cluster in **Migdal Ha'Emek** Municipality was not fully staffed; **Rehovot** Municipality had not prepared a pool of volunteers who would be ready to fulfill specific tasks in an emergency and **Shfar'am** Municipality had not established a volunteer framework, nor appointed an official to manage it.



Emergency Manpower Standard and Approval – The audited local authorities carried out the tasks assigned to them during the war, relying on the manpower at their disposal.

Wages and Overtime Pay during Wartime – It appears that the average overtime hours per employee in the audited local authorities did not exceed the quota of overtime hours allocated to local authority employees in under the temporary provisions and regulations published after the outbreak of the Swords of Iron War.

Recruiting Volunteers Following the Outbreak of Swords of Iron War – It was found that following the outbreak of the war, the municipalities of **Be'er Ya'akov**, **Hadera** and **Migdal Ha'Emek** reached out to their residents through their websites and social media, helped them register for the municipal volunteer database, arranged a pool of volunteers and assigned them in order to meet the needs.

Key Recommendations

- 💡 It is recommended that the Ministry of Labor and the Ministry of Interior, according to their defined responsibilities in routine times as detailed in the Emergency Master File, formulate a list of events requiring immediate update of the designated employees report, in addition to the annual updates.
- 💡 It is recommended that the Ministry of Labor implement additional controls of the lists of designated employees, as well as inspections to identify employees who have passed retirement age.
- 💡 It is recommended that the Ministry of Interior, in accordance with its routine responsibilities as detailed in the Emergency Master File, and in collaboration with the local authorities, define the scope of manpower required for the local authority in an emergency, according to the number of its employees and residents; the Ministry should also define the minimum manpower required to operate the local authority in an



emergency. This is to ensure that in future emergency events, the local authorities will have sufficient manpower capable of meeting basic needs. It is further suggested that the Ministry of Interior consult with the Home Front Command and the Ministry of Labor when determining the aforementioned specifications. The local authorities **of Hadera, Migdal Ha'Emek, Rehovot, Shfar'am** and **Shlomi** should also include in their list of designated employees, the contact details of the employees, such as their telephone number and email address, and any additional essential information that may be used by the authorities in case of emergency.

-  The municipalities of **Be'er Ya'akov, Hadera, Migdal Ha'Emek, Rehovot** and **Shfar'am** should complete, as soon as possible, the training of the director generals, security supervisors, cluster managers and deputy cluster managers who have not yet been trained. Training of the authorities' employees and senior officials for fulfilling roles in times of emergency is essential for providing them with the appropriate know-how and capabilities to manage emergency situations and perform their roles skillfully and efficiently.
-  All audited local authorities should examine the recommendations made following the audit of the National Emergency Authority (NEA), consider them, and act to bridge the gaps identified in that audit, in order to improve the preparedness of the HR cluster for emergency situations. Moreover, the audited local authorities should follow the recommendations they received within the scope of the National Emergency Authority and Home Front Command exercises aimed at preparing their employees for the emergency scenarios that were drilled, and report on the rectified flaws to the appropriate entities.
-  The **Shfar'am** Municipality should establish a volunteer cell and prepare a procedure for absorbing volunteers in emergency situations; map the needs in times of emergency for which volunteers will be required; devise a plan for allocating volunteers according to needs; appoint a person who will be in charge of the volunteers and devise a plan for absorbing and preparing volunteers for the tasks expected in times of emergency. It is further recommended that the Shfar'am Municipality work to raise awareness among its residents with regard to the importance of volunteering in times of emergency and establish a unit that will manage the entire volunteer framework in times of routine and during emergencies. This should be done to create a municipal pool of volunteers that will assist the residents of Shfar'am in future emergencies and will allow the municipality of Shfar'am to ensure functional continuity in such times.
-  It is recommended that the audited local authorities examine the size of their volunteers unit and check whether the unit's manpower is adequate for fulfilling the unit's roles in times of emergency.
-  It is recommended that the local authorities **of Be'er Ya'akov, Hadera, Migdal Ha'Emek** and **Rehovot** examine the roles and areas in which training for volunteers is necessary, and accordingly devise a comprehensive plan for training volunteers in those



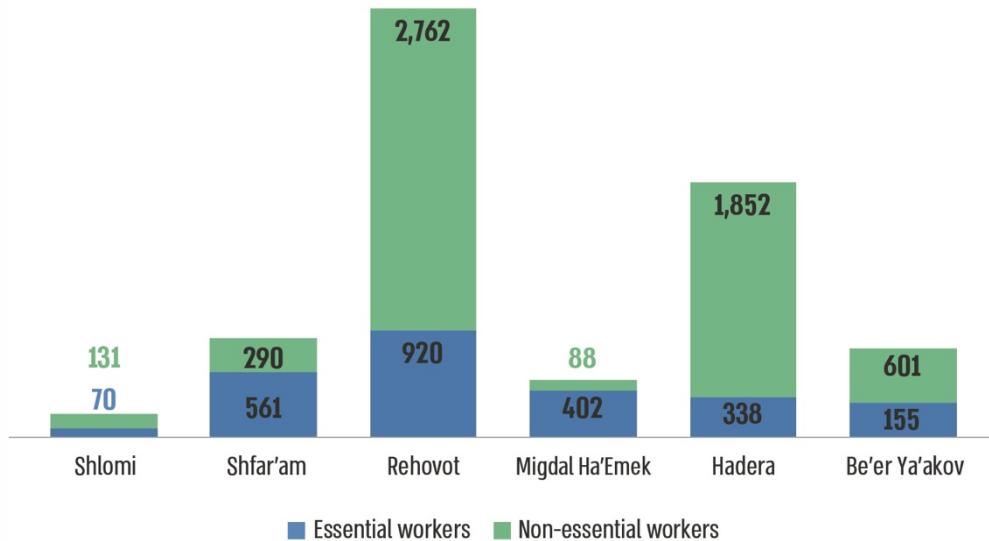
roles and areas, especially in areas that have been defined as essential. This is to maintain the volunteers' competence and improve the authority's preparedness for emergencies.



It is recommended that the local authorities **of Be'er Ya'akov, Hadera, Migdal Ha'Emek, Rehovot and Shfar'am** hold training sessions for volunteers on the topic of preventing sexual harassment.



It is recommended that the relevant entities, including the National Emergency Authority, the Home Front Command, the Ministry of Welfare and Social Affairs and the Ministry of Interior – each body within the scope of its responsibility and authority – act to regulate the operation of the volunteer framework in the local authorities, in ways that will assist the authorities in integrating the volunteers with their emergency manpower. They should also take measures to train volunteers according to the needs of the local authorities and maintain the volunteers' competence, as well as maintaining ongoing communication with them in any way they find appropriate. It is also recommended that all the aforementioned bodies collect data regarding the number of volunteers in each authority, according to the fields in which they volunteer. This will facilitate the estimation of the scope of assistance available to the local authority.

**Proportion of Workers Deemed Essential for Emergencies by the Local Authority**

According to the report of the Commissioner of Public Bodies' Wages for 2021–2022 and data from the Ministry of Labor for 2024 (with the exception of the local council of Shlomi, whose standard was last updated in 2023); processed by the State Comptroller's Office.



Summary

In emergency situations, significant changes may occur in the manpower structure of the local authority due to various external constraints, including enlistment of authority employees for reserve duty and absence of employees due to the shutdown of educational institutes. The uncertainty associated with crisis situations requires planning and preparedness of the local authority in order to maximize the potential of its manpower in such situations, according to priorities that differ from those in routine times. The volunteer framework is also an important component in the local authority's HR cluster and the volunteers are supposed to participate in carrying out the tasks assigned to the authority in times of emergency. The local authority has tools at its disposal that can assist in emergency situations, including recruitment of new volunteers, activation of registered volunteers, external recruitment, and assistance provided by teenagers.

The of this audit reveal flaws related to the audited local authorities' preparedness for emergency scenarios. *Inter alia*, flaws were indicated regarding staffing of positions specified in the emergency standard; accrediting senior officials in the municipality for the roles of cluster managers and deputy cluster managers and the establishment and organization of a volunteer framework for emergencies, including training of volunteers according to the local authority's needs.

The findings also disclose that the scope of manpower required for the local authority in an emergency was not determined in accordance with the number of its employees and residents, and that the minimum threshold of manpower required to operate the local authority in an emergency was not set in order to ensure that in times of emergency, it would have sufficient manpower to meet the needs that arose. These flaws may impair the readiness of the audited authorities for various emergency scenarios.

The State Comptroller's Office recommends that the relevant entities, including the National Emergency Authority, the Home Front Command, the Ministry of Welfare and Social Affairs and the Ministry of Interior – each body within the scope of its responsibility and authority – act to regulate the operation of the volunteer framework in the local authorities in ways that will assist the authorities in integrating the volunteers with their emergency manpower, as well as in training volunteers according to the needs of the local authorities and maintaining the volunteers' competence, as well as ongoing communication with them in any way they find appropriate. The State Comptroller's Office recommends that the audited local authorities rectify the flaws indicated in this report and consider the implementation of the recommendations included in it.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Conduct During Emergencies and the
Iron Swords War

The Handling of Public Inquiries and Complaints by Local Authorities in Routine Times and During the Iron Swords War



The Handling of Public Inquiries and Complaints by Local Authorities in Routine Times and During the Iron Swords War

Background

The actions of local authorities exert a considerable influence on residents, local businesses, visitors, and the environment. Local authorities play a pivotal role in the provision of both local and state services. Deficiencies in their service delivery, including in areas such as education, welfare, and health, along with inadequate budget management and conduct inconsistent with principles of good governance, can profoundly affect the daily lives of residents and the prospects of significant populations within society.

The effectiveness of a local authority's service is further evaluated by its capacity to respond to inquiries and complaints from those requiring its assistance, in both routine and emergency times. An inquiry is defined as a request for information or assistance, typically not necessitating a formal inquiry or investigation process. Conversely, a complaint is characterized as an allegation regarding an act or omission by the organization or its representatives, involving an element of dispute, appeal, or potential litigation. A complaint may pertain to omissions, acts conducted in contravention of legal power, breaches of organizational obligations, procedural violations, or instances of conduct in contravention of good governance. Additionally, complaints may involve actions deemed excessively punitive or manifestly unjust. During emergencies, the local authority is recognized as the primary entity maintaining direct and continuous engagement with residents within its jurisdiction, bearing the responsibility to ensure the ongoing provision of the majority of essential needs and services.



Key Figures

9 local authorities

Of the 259 local authorities (approximately 3.5%) have not appointed a public complaints officer as required by law¹ as of December 2024

27 local authorities

Of the 250 authorities that appointed a public complaints officer (about 10.8%) did not publish his details as required by law

57 local authorities

Of the 246 local authorities (approximately 23.2%) for which a detailed audit report was prepared by the Ministry of Interior for 2023, did not establish local authority service centers

58.5% of the authorities in Arab society

48 out of 82 authorities in Arab society do not have a local authority service center, while in Jewish authorities the existence of a local authority service center is more common – 94.1% (143 out of 152 authorities)

76 local authorities

Of the 189 local authorities that established a local authority service center (approximately 40.2%) did not publish a service charter

63 local authorities

Of the 189 local authorities that have established a local authority service center (approximately 33.3%) do not measure the waiting times for a response to a telephone call to the service center

64 local authorities

Of the 189 local authorities that established a local authority service center (approximately 33.9%) did not install a customer relationship management (CRM) system

59 local authorities

Of the 256 local authorities (about 23%) had no emergency service center after the outbreak of the Iron Swords War

¹ The Local Authorities (Public Complaints Officer) Law, 2008.



About 21.4%

The increase in the number of complaints received by the **Herzliya** Municipality in 2022–2023

About 50%

The increase in the number of complaints received by the **Rahat** Municipality in 2022–2023

About 48.1%

The decrease in the number of complaints received in the **Hof Ashkelon** Regional Council in 2023 compared to 2021. It should be noted that this figure is affected by the evacuation of residents at the beginning of the Iron Swords War

The **Rekhlasim** Local Council does not have data regarding the number of complaints in the years 2021–2023

Audit Actions



From August 2024 to January 2025, the Office of the State Comptroller undertook an examination of the processes involved in responding to public inquiries and complaints within local authorities, both during normal operations and during the Iron Swords War. The examination encompassed the following subjects: the activities of the Public Complaints Officer in local authorities and the handling of resident complaints; the functioning of the Ministry of Interior concerning the implementation of the Local Authorities (Public Complaints Officer) Law, 2008; the operation of the local authority service center during routine and emergency situations, and its efficacy in addressing residents' inquiries. A comprehensive audit was performed in four local authorities: the municipalities of **Herzliya** and **Rahat**, the **Rekhlasim** Local Council, and the **Hof Ashkelon** Regional Council (the local authorities examined in depth). Supplementary inspections were conducted at the Ministry of Interior and the Federation of Local Authorities in Israel. As part of the comprehensive audit, the audit team employed the "mystery shopper" method in which inquiries were made in a standardized format to the service centers managed by the aforementioned local authorities. The inspections were conducted via telephone, WhatsApp, and email, and additional nationwide inspections were carried out regarding the dissemination of information pertaining to public complaints officers. In the month following the onset of the Iron Swords War, and prior to the commencement of this audit, a review was undertaken to assess the availability of emergency service centers in local authorities across the country, the findings of which are detailed in this report. Furthermore, as part of the audit, data analysis was conducted utilizing a geographic information system (GIS) to present public inquiries on selected issues within the **Herzliya** Municipality and the **Rekhlasim** Local Council.



Key Findings



👎 Operation of an Emergency Service Center Following the Outbreak of the Iron Swords War

Operation of an Emergency Service Center Following the Outbreak of the Iron Swords War – An examination conducted in October–November 2023, subsequent to the outbreak of the Iron Swords War, revealed that 59 out of 256 local authorities (23%) lacked an emergency service center, while 12 local authorities (5%) provided only an online option for emergency contact. The **Rahat** Municipality and the **Rekhasim** Local Council do not have in place established procedures for the service center's operation during emergencies and the effects of emergency events on their functions. Furthermore, the **Rekhasim** Local Council operated an emergency service center that was not affiliated with the Council, and prior to the onset of the Iron Swords War in 2023, the **Rekhasim** Local Council had not conducted emergency drills involving the service center.



👎 Distinction Between Complaints and Inquiries – As previously noted, an inquiry pertains to a request for information or assistance, whereas a complaint constitutes an assertion regarding an action or failure by the organization or its representatives. Those responsible for handling public complaints within local authorities may receive inquiries for which the most effective investigative channel is through the authority's service center. Nevertheless, the Ministry of Interior, serving as the regulatory body for local governance, has not provided explicit definitions in its guidelines for inquiries and complaints, nor has it clarified the distinction between the two. The development of guidelines on this matter could facilitate the accurate identification of the nature of inquiries or complaints, thereby enabling appropriate responses, enhancing public trust in the authority by informing residents in advance of how their inquiries will be categorized and addressed, and contributing to the optimization of work processes within the authority through systematic data management in dedicated information systems, ultimately reducing processing times.



👎 The Public Complaints Officer – Legislation mandates that the local authority's council shall designate the local authority's auditor as the public complaints officer. Furthermore, it permits the appointment of another senior employee of the authority to this position for special justifiable reasons.

- **Job Description of the Public Complaints Officer** – Despite the legislative requirement for the appointment of a Public Complaints Officer (auditor, or in special circumstances, another senior employee), the Ministry of Interior has failed



to publish the Officer's job description within the Job Descriptions Compendium². Consequently, there exists ambiguity regarding the responsibilities and activities incumbent upon the Officer, the requisite personal and interpersonal qualities and specialized skills, as well as the necessary professional coursework and training for the role.

- **Professional Entity for Guiding the Activities of the Officers and Their Training** – Concerns have been raised regarding the Ministry of Interior's failure to function as a professional guiding entity that supports public complaints officers within local authorities. Furthermore, during the years 2022 to 2024, the Federation of Local Authorities did not facilitate specialized training for public complaints officers.
- **Appointment of a Public Complaints Officer** – In nine local authorities (approximately 3.5% of all local authorities) the authority's council did not render an explicit decision, as mandated by law, regarding the appointment of a public complaints officer. Although the Ministry of Interior examined the appointment of public complaints officers in the detailed audit reports conducted between 2011 and 2023, it did not compel the nine local authorities that failed to appoint such officers to rectify this omission. In the **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council, the authority's auditor is addressing public complaints without a lawful decision from the authority's council appointing him to this position. Notably, this issue was not referenced in the detailed reports prepared by the Ministry of Interior in 2023 concerning both councils.
- **Publication of the Details of the Public Complaints Officer** – Among the 250 local authorities that have appointed a public complaints officer, 27 local authorities, or approximately 10.8%, including the **Rekhasim** Local Council, have not published the Officer's details on their official websites, in contravention of legal requirements.
- **Reports of the Public Complaints Officer – Discussion in the Authority's Council and the Reports' Structure** – The public complaints officers in the **Herzliya** and **Rahat** Municipalities and the **Hof Ashkelon** Regional Council prepared annual reports on public complaints for the years 2021 to 2023. Nevertheless, despite the requirement that the local authority's council discuss the Officer's reports, it was identified that the Public Complaints Officer in the **Herzliya** Municipality did not present the reports for these years to the council; instead, they were submitted solely to the mayor and the CEO, resulting in the council not discussing them. The Public Complaints Officer in the **Rekhasim** Local Council did not prepare a report detailing the actions taken to address public complaints during

2 In February 2014, the Director General of the Ministry of Interior issued Circular 1/2014. This circular pertains to the Job Descriptions Compendium; the Compendium encompasses 226 distinct positions within local government. Each description delineates the complete spectrum of tasks and activities pertinent to the area of responsibility of the position holder, in addition to the requisite education, work experience, professional qualifications, and personal and interpersonal attributes necessary for effective fulfillment of the position.



the years 2021 to 2023, precluding any discussions in the council. The Officer in the **Hof Ashkelon** Regional Council omitted information from the reports for the years 2021 to 2023 regarding the number of justified and unjustified complaints, providing only the number of complaints that were handled. It was also observed that the Ministry of Interior had not established guidelines concerning the essential components and data that must be included in the annual reports, as well as the extent of information and detail that should be presented therein. The absence of such guidelines is particularly notable given the significant discrepancies in the structure of the annual reports submitted by the public complaints officers in the local authorities examined in depth³, as well as the variation in the scope and depth of the data and the information presented.

- **Addressing Systemic Issues Arising from Complaint Investigations** – It was noted that the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council lack regular work processes or mechanisms to evaluate whether the investigation of public complaints in specific areas may indicate a systemic issue necessitating examination for potential solutions.
- **Information System for Managing Public Complaints** – It was discovered that the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council lack an information system that facilitates the documentation and management of the handling of complaints received from residents. The absence of such a system exposes the authority to the risk of information loss and hinders the monitoring of the status of handling and adherence to timelines associated with complaints. In the **Rahat** Municipality, complaints are centralized in an Excel file; in the **Rekhasim** Local Council, centralized documentation of complaints does not exist; and in the **Hof Ashkelon** Regional Council, complaints are managed using folders on the public complaints officer's computer.
- **Establishing Milestones and Timelines for Handling Complaints** – It was observed that the **Herzliya** Municipality has established a timeline for handling complaints, entailing an initial response to the complainant and a transfer for examination within three working days and the completion of complaint handling and provision of a response within 90 days, with the possibility of extending the handling time up to 365 days from its receipt. However, the Municipality had not incorporated the schedule into the customer relationship management information system, leading to manual monitoring of milestone achievement. The **Rahat** Municipality did not establish maximum timelines for handling complaints in accordance with the milestones set; similarly, the **Rekhasim** Local Council and the

3 For example, some of the local authorities examined presented the details of the process for investigating a complaint and some did not; some authorities presented details and a description of the handling of all complaints and some only of selected complaints; some authorities presented the change in the number of complaints annually and some did not.



Hof Ashkelon Regional Council did not establish milestones and timelines for handling public complaints.

- **Submission of Complaints via an Online Form on the Authority's Website**
 - Among the four local authorities examined in depth, only the **Rekhasim** Local Council does not allow for the submission of complaints via an online form. Additionally, it was found that the online form for complaints on the **Rahat** Municipality's website is available only in Hebrew and is not accessible in Arabic⁴.

The Local Authority Service Center

- **Existence of a Local Authority Service Center and its Publication** – In 57 (approximately 23.2%) of the 246 local authorities for which a detailed audit report was prepared by the Ministry of Interior for 2023, no service center was established. In Arab municipalities, approximately 58.5% (48 out of 82) of the local authorities do not have a local authority service center.
- **Work Procedure for the Operation of the Local Authority Service Center** – It has been noted that the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council have not developed procedures for addressing residents' inquiries with agencies outside the local authority. The **Rahat** Municipality does not have procedures pertaining to interactions between the agencies within local authority units addressing residents' inquiries. Furthermore, the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council lack established procedures for operating the service center's devices and systems.
- **Timelines for Responding to Resident Inquiries to the Service Center (SLA) and Compliance Therewith** – The **Rekhasim** Local Council has set a Service Level Agreement (SLA), however, it is not integrated into the information system and no measures have been taken to ensure compliance, as the Council contends that the service center established standard timelines without the involvement of the council departments. Consequently, they are not obligated to adhere to them. In the **Herzliya** Municipality, approximately 17% of inquiries received from January 2022 to September 2024 did not conform to the standard timelines established by the Municipality, while in the **Hof Ashkelon** Regional Council, over a quarter (approximately 26%) of inquiries received at the service center during the same timeframe failed to meet the specified standard timelines.
- **Reports to the Local Authority Management** – The **Herzliya** Municipality service center has not submitted periodic reports to the authority's management or to department managers. Although the **Rahat** Municipality service center provides the mayor with a monthly breakdown of inquiries received, the report lacks a topic-specific breakdown. During the **Rahat** Municipality Council meeting in August 2024,

⁴ Rahat is a city whose population is predominantly Arabic speaking



a presentation was made regarding the breakdown of inquiries received in 2023 and the handling completion rate, but no comparative analysis was provided relative to a previous period. The **Rekhasim** Local Council service center has submitted monthly reports solely to the authority's management and has not provided quarterly and annual reports to management and division and department managers as mandated by the service center management manual. The **Hof Ashkelon** Regional Council prepared a summary for 2022 detailing the volume of inquiries by locality and topic in comparison to previous years; however, it lacks documentation indicating a discussion of this summary, and monthly reports were not issued to management and division and department managers. Neither the **Rahat** Municipality nor the **Hof Ashkelon** Regional Council have established mechanisms that enable the utilization of data from public inquiries in budget planning processes and the formulation of development plans.

- **Information Systems for Managing the Local Authority's Service Center –** According to detailed reports from local authorities for 2023, 64 out of 189 authorities that instituted service centers (33.9%) have not installed Customer Relationship Management (CRM) systems. The administration of both the **Rahat** Municipality and the **Hof Ashkelon** Regional Council does not have a dashboard that provides real-time status updates on inquiries.
- **Unresolved (Open) Inquiries –** In the **Rahat** Municipality, the proportion of unresolved inquiries rose from approximately 10% of total inquiries in 2022 to roughly 15.3% in 2023, reflecting an increase in their total number (from 509 to 560). In the **Herzliya** Municipality, the rate of unresolved inquiries rose from approximately 0.06% (100 inquiries) in 2022 to roughly 0.3% (502 inquiries) in 2023; in the **Rekhasim** Local Council, unresolved inquiries increased from approximately 0.1% (3 inquiries) in 2022 to approximately 0.4% (13 inquiries) in 2023, while in the **Hof Ashkelon** Regional Council, their proportion decreased from approximately 0.7% (43 inquiries) to approximately 0.4% (26 inquiries) in 2023. The relatively high rate of unresolved inquiries in the **Rahat** Municipality may suggest deficiencies in the handling of resident inquiries, which could exacerbate unaddressed issues pertaining to environmental and infrastructure hazards, etc.
- **Use of Geographic Information Systems (GIS) for Analyzing Public Inquiries –** The inquiry management systems at the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council are not integrated with a GIS, thus limiting the capability to analyze inquiries through heat maps⁵. In contrast, the **Herzliya** Municipality allows for inquiries to be visualized on a GIS map; however, the Municipality does not routinely employ this system for analysis of inquiries.

⁵ Displaying the places for which inquiries were received on a map in color, highlighting areas for which there is a high concentration of inquiries.



- **Analysis of Public Inquiries in the Geographic Information System** – The audit team conducted an analysis of inquiries in both the Herzliya Municipality and the Rekhasim Local Council, utilizing a geographic information system. This analysis, in conjunction with photographic evidence collected within these authorities, revealed specific areas characterized by a persistent accumulation of inquiries regarding particular issues (such as overcrowding). Moreover, certain regions in the Herzliya Municipality exhibited a consistently high concentration of deviations from established standard timelines for handling inquiries throughout the examined period. The findings suggested a correlation between the aggregation of calls depicted in the heat maps and identified deficiencies in maintenance, cleanliness, and urban aesthetics captured in field photographs. This indicates that areas reporting a high volume of calls over time may harbor ongoing deficiencies. The findings underscore the importance of monitoring call concentrations to identify systemic issues and develop effective remedial strategies; however, it was determined that the authorities do not utilize geographic information systems for inquiry analysis.



A Summary Heat Map of Inquiries Regarding Physical Hazards Related to Trash Cans Received at the Herzliya Municipality Service Center and Found to Have Exceeded the Standard Handling Timelines for the Inquiry, January 2022 – September 2024, and Photos of Broken Trash Cans in the Downtown Neighborhood of Herzliya



Map source: Survey of Israel background map and neighborhood layer, based on data from the Herzliya Municipality, processed by the Office of the State Comptroller.

Right: 55 Sokolov Street, Herzliya; Left: 15 Hanit Street, Herzliya.



A Summary Heat Map of All Inquiries Received at the Rekhasim Local Council's Service Center Regarding Waste Removal, January 2022 – September 2024, and Photos of Overflowing Trash Cans on Kalaniot Street in Rekhasim



Map source: Survey of Israel background map and a layer of jurisdictional boundaries of the Ministry of Interior, based on data from the **Rekhasim** Local Council, processed by the Office of the State Comptroller.

Right: 23 Kalaniot Street, Rekhasim; Left: 17 Kalaniot Street, Rekhasim.
Photos: The audit team, March 2025.



- **Telephone System** – The **Rahat** Municipality, **Rekhasim** Local Council, and **Hof Ashkelon** Regional Council lack a telephone system that facilitates the monitoring of calls received at the authority's service center. It is pertinent to note that the **Rekhasim** Local Council employs an external service center that provides response 24/7, functioning concurrently with the Council's internal service center, which is equipped with a telephone system that enables the monitoring of incoming and answered calls. Furthermore, the call response rate in the **Rekhasim** Local Council (77% – 1,520 calls) is significantly lower than that of the **Herzliya** Municipality (91% – 155,228 calls). It is essential to highlight that 15,346 calls went unanswered in the **Herzliya** Municipality, which constitutes 9% of total incoming calls; nevertheless, this represents a substantial volume of unanswered calls.
- **Measuring Satisfaction with the Service Center's Operation** – An evaluation revealed that the **Herzliya** and **Rahat** Municipalities, along with the **Rekhasim** Local Council, did not conduct a comprehensive survey to assess residents' satisfaction with the services rendered by the service center. Additionally, it was determined that these entities do not solicit feedback from individuals contacting the service center upon completion of their inquiries to gauge satisfaction levels regarding their inquiries' handling. According to the findings of a satisfaction survey executed by the **Hof Ashkelon** Regional Council subsequent to the processing of a resident's service center inquiry, approximately one third (33.8%) of the respondents expressed dissatisfaction with the handling of their inquiry. This figure derives from survey participants, constituting only about 3.2% of total service center inquiries (542 respondents out of 16,892 inquiries received from January 2022 to September 2024).
- **"Mystery Shopper" Examination at the Authorities' Service Centers** – Within the **Herzliya** Municipality, a mystery shopper examination was carried out, albeit not on a consistent basis. In the **Rahat** Municipality, the service center manager and other employees of the authority initiated phone calls to evaluate the service center's service, though these calls were not recorded. Conversely, the **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council did not perform a mystery shopper examination at the local authority's service center.
- A telephone mystery shopper examination carried out by employees of the Office of the State Comptroller indicates that the most rapid response time (10.1 seconds) was observed in the **Hof Ashkelon** Regional Council, whereas the slowest response was noted in the **Herzliya** Municipality (44 seconds). The representatives from the four authorities examined in-depth did not introduce themselves, with the exception of a single phone call in the **Herzliya** Municipality. The **Rekhasim** Local Council service center successfully addressed four out of five calls, while the **Hof Ashkelon** Regional Council service center managed to respond to only three out of five calls, with the remaining two calls going unanswered and lacking the option to leave a message. In an email-based mystery shopper examination conducted by the audit team, the **Hof Ashkelon** Regional Council service center did not respond by the



end of January 2025 to two inquiries dispatched in December 2024 and January 2025. At the same time, the **Herzliya** Municipality service center provided a response after four hours to only one of the two inquiries sent to it. In the **Rekhasim** Local Council, the representative who replied to the email did not identify themselves by name or position; the response to one inquiry was received after six minutes, and the second inquiry was addressed approximately two days later. In a mystery shopper examination executed by the audit team via WhatsApp, the **Herzliya** Municipality provided a human response on one occasion two minutes subsequent to the automatic reply, and on another occasion after eleven minutes; in contrast, both attempts at the **Hof Ashkelon** Regional Council yielded a response after one minute. It was also noted that the representative of the **Herzliya** Municipality identified themselves by name in response to each of the two inquiries, while the representative of the **Hof Ashkelon** Regional Council did not identify themselves by name in response to the two inquiries directed to the Council's service center.

- **Addressing Inappropriate Conduct and Repeated Inquiries** – Within the municipalities of **Herzliya** and **Rahat**, as well as the **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council, there exist no established procedures instructing service center personnel on how to handle residents making repeated calls or who display inappropriate conduct towards authority employees during phone interactions. Additionally, it was determined that the service center management manual issued by the Ministry of Interior failed to provide guidance to local authorities regarding the appropriate courses of action in such situations, with the sole exception of recommending the development of conversation scripts.
- **Monitoring the Service Center Activity** – In three of the four local authorities examined in depth – the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council – there is a lack of controls regarding the quality of service rendered by the service center, as well as a lack of oversight of operations as stipulated by the service center management manual.



Reinforcement of the Service Center during the Iron Swords War – The municipalities of **Herzliya** and **Rahat**, along with the **Hof Ashkelon** Regional Council, augmented the service center at the onset of the Iron Swords War with additional personnel from the authority, including social workers.

Addressing Systemic Issues Arising from the Investigation of Complaints – The **Herzliya** Municipality instituted a mechanism for the identification and management of systemic problems stemming from inquiries and complaints lodged by the public.



Monitoring of Service Center Operations – The **Herzliya** Municipality undertakes audits to assess the quality of service provided by the service center and the performance of the service center operators.

Response Timelines for Resident Inquiries (SLA) – The municipalities of **Herzliya** and **Rahat**, along with the **Hof Ashkelon** Regional Council, established standard response times for resident inquiries within the service center's information system.

Emergency Protocols for Service Centers in the Local Authorities Examined – The **Herzliya** Municipality and the **Hof Ashkelon** Regional Council developed a procedure governing the operation and function of the authority's service center during emergencies.

Key Recommendations

- 💡 The Office of the State Comptroller recommends that the Ministry of Interior assess methods to ensure the establishment of emergency service centers across all local authorities in Israel during emergencies. It is imperative that all local authorities either establish dedicated emergency service centers or enhance existing ones to adequately prepare for emergencies, facilitating immediate human response rather than relying solely on online communication options. Moreover, it is advisable for the **Rahat** Municipality and the **Rekhavim** Local Council to formulate a procedural framework for service center operation during emergencies. This framework should delineate the resources necessary for service center operation in various emergency scenarios, including natural disasters, warfare, earthquakes, fires, serious accidents, and hazardous materials incidents. Additionally, it should specify the personnel responsible for staffing the service center during emergencies and detail the integration of the service center with relevant departments within the authority. Furthermore, it is recommended that the **Rekhavim** Local Council conduct emergency drills addressing various issues that incorporate the functioning of the local authority's service center, thereby enhancing its efficacy in diverse emergency contexts, not limited to wartime scenarios.
- 💡 It is suggested that the Ministry of Interior develop guidelines for local authorities distinguishing between complaints and inquiries, incorporating clear definitions to assist authorities in identifying and characterizing the nature of submitted requests. Additionally, the Ministry is urged to include in the Job Descriptions Compendium a comprehensive definition of the role of the Public Complaints Officer. This definition should encompass the Officer's responsibilities and required qualifications. It is further recommended that the Ministry of Interior, in collaboration with the Federation of Local Authorities, organize specialized training sessions for public complaints officers to support them in fulfilling their obligations. Lastly, the Ministry of Interior should act as a



professional guide for public complaints officers within local authorities, offering necessary support in their professional capacities.

-  The Ministry of Interior should exercise its authority to ensure that each local authority appoints a public complaints officer. In the event of non-compliance, the Ministry must issue an order requiring the appointment of a public complaints officer within a specified timeframe and designate a public complaints officer for any local authority that fails to act accordingly. The **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council are required to appoint a public complaints officer through a council resolution, in compliance with legal mandates. Furthermore, all local authorities that have not published the details of their public complaints officer, including the **Rekhasim** Local Council, must disseminate this information on their websites, including contact methods and procedures for submitting complaints.
-  The Public Complaints Officer in the **Rekhasim** Local Council is mandated to prepare an annual report regarding his activities and submit it to the authority's council as stipulated by law. The council is also required to discuss this report during its meetings and make it available for public review. Additionally, the Public Complaints Officer in the **Herzliya** Municipality is obligated to submit the annual report for council discussion, concurrently providing it to the mayor and the CEO of the municipality, which must also be reviewed in accordance with legal requirements. It is advisable for the Officer in the **Hof Ashkelon** Regional Council to include in the annual reports the number of justified and unjustified complaints. Given the significant variation in the format and content of annual reports submitted by public complaints officers, the Office of the State Comptroller recommends that the Ministry of Interior contemplate the establishment of guidelines for these officers concerning the structure and requisite information to be incorporated in the annual reports.
-  It is recommended that the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council take steps to establish a mechanism for identifying systemic issues stemming from complaints received by the Public Complaints Officer, appoint a designated individual responsible for their resolution, and conduct periodic monitoring of their handling. Furthermore, it is advisable for these entities to implement an information system to effectively manage the public complaints process.
-  It is recommended that the **Herzliya** Municipality incorporate the timelines for addressing public complaints within the information system and establish automated oversight to ensure compliance. The **Rahat** Municipality should define maximum timelines for key milestones in the processing and resolution of complaints. It is also suggested that the **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council establish specific milestones and a timeline for the handling of complaints. In light of the findings from the local authorities examined, it is further recommended that the Ministry of Interior determine appropriate handling durations for public complaints based on their complexity, with timelines that reflect the milestones in the complaint resolution process.



-  It is advisable that the **Rekhasim** Local Council enable the submission of complaints through an online platform. Furthermore, it is advisable that the **Rahat** Municipality provide the online form on its website in Arabic, ensuring that the forms encompass all legally mandated details.
-  It is recommended that local authorities lacking a service center establish one to enhance services for their residents. Additionally, it is suggested that the Ministry of Interior assess the establishment of a service center in those authorities identified in the audit as lacking such a service.
-  It is recommended that the **Rahat** Municipality and the **Rekhasim** Local Council devise a procedural framework for managing inquiries that necessitate intervention by external parties. Moreover, it is advisable that the **Rahat** Municipality formulate a procedure for addressing inquiries that require attention from internal parties. It is also recommended that the **Rahat** Municipality and the **Rekhasim** Local Council develop a procedure for the operation of the service center's devices and systems. Furthermore, it is recommended that the **Hof Ashkelon** Regional Council establish documented work procedures aimed at facilitating the effective management of inquiries requiring coordination with external parties and the operation of the devices and systems at the service center.
-  The **Rekhasim** Local Council ought to establish standard timelines for the handling of public inquiries, mandating compliance from all municipal departments and ensuring these standards are integrated into the service center's information system. It is advisable that the **Herzliya** Municipality and the **Hof Ashkelon** Regional Council exercise diligence in adhering to their established standard timelines and conduct periodic reviews in collaboration with departmental entities to assess the necessity for updates.
-  It is recommended that the **Herzliya** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council implement a systematic procedure for the submission of periodic reports to the authority's management and department heads. These reports should encompass the information required as outlined in the Service center Management Guide. Moreover, it is suggested that the **Rahat** Municipality service center submits periodic reports to the authority's management and department heads, thereby facilitating informed decision-making in accordance with the guidelines stipulated in the service center management manual. It is also advised that the **Rahat** Municipality and the **Hof Ashkelon** Regional Council incorporate an analysis of calls received at the authority's service center during the formulation of development plans and annual budget considerations, particularly in identifying systemic issues that necessitate intervention. Additionally, it is recommended that the **Herzliya** Municipality, the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council regularly utilize heat maps derived from service center call data to identify problem areas, facilitate data-driven decision-making, prioritize call handling, enhance resource



allocation for responding to inquiries, and ensure compliance with established handling times.

-  It is advised that all local authorities implement a Customer Relationship Management (CRM) system for documenting service center calls and monitoring their resolution. Furthermore, it is recommended that the **Herzliya** Municipality, the **Rahat** Municipality, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council actively engage in the effective management of unresolved (open) calls within the service center's information system. Additionally, it is suggested that the **Rahat** Municipality and the **Hof Ashkelon** Regional Council develop a real-time dashboard displaying the calls received at the authority's call center along with the status of their handling, enabling local authority management to independently monitor call statuses.
-  It is recommended that the **Rahat** Municipality and the **Hof Ashkelon** Regional Council implement a telephone system in the service center that facilitates the measurement and control of incoming calls. Furthermore, it is advised that the **Rekhasim** Local Council also establish a telephone system within its internal service center to measure and control calls effectively. There is an additional recommendation for the **Rekhasim** Local Council to investigate the reasons for the low rate of calls answered at the external service center and to implement strategies aimed at reducing the incidence of unanswered calls.
-  It is further recommended that the **Herzliya** and **Rahat** Municipalities, along with the **Rekhasim** Local Council, develop a systematic process for assessing resident satisfaction following interaction with the service center, and for collecting feedback once inquiries have been resolved. In this regard, it is advised that the **Hof Ashkelon** Regional Council analyze the findings from satisfaction surveys, monitor for trends that may necessitate attention, and encourage greater participation in these surveys. It is recommended that the **Herzliya** and **Rahat** Municipalities, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council conduct periodic evaluations using mystery shoppers to assess the quality of service offered by service center personnel. This evaluation will enable the local authority to scrutinize the responses encountered by residents during their interactions with the authority's service center. Additionally, it is recommended that representatives from the **Herzliya** and **Rahat** Municipalities, the **Rekhasim** Local Council, and the **Hof Ashkelon** Regional Council consistently introduce themselves at the commencement of every interaction across all communication platforms regarding the service center. Moreover, the **Rekhasim** Local Council and the **Hof Ashkelon** Regional Council are advised to ensure that telephone responses are provided and that they enable leaving a message when phone lines are busy, or ensure call-backs in such instances. It is recommended that the **Herzliya** Municipality and the **Hof Ashkelon** Regional Council guarantee responses to all e-mailed inquiries directed to the local authority's service center. Furthermore, it is suggested that the **Herzliya** Municipality reduce the time taken to provide a human response to inquiries submitted via WhatsApp.



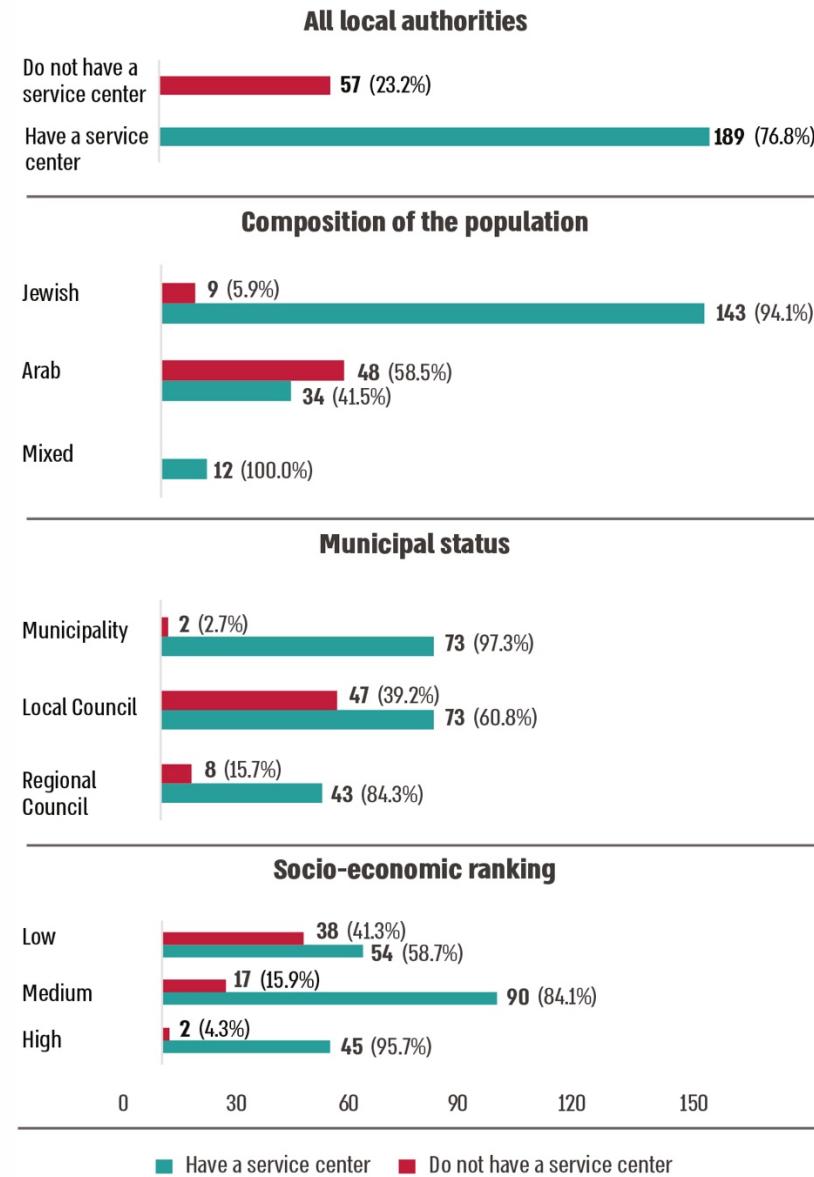
It is recommended that the **Herzliya** and **Rahat** Municipalities, the **Rekhlasim** Local Council, and the **Hof Ashkelon** Regional Council formulate a procedural guideline for service center employees regarding the handling of inappropriate conduct or recurrent inquiries. This procedural guideline is intended to serve as a resource and training tool to enhance the handling of such situations by service center personnel. Furthermore, it is recommended that the Ministry of Interior revise the service center management manual to encompass regulations pertaining to the coping of local authorities in these circumstances.



It is recommended that the **Rahat** Municipality, the **Rekhlasim** Local Council, and the **Hof Ashkelon** Regional Council monitor the quality of inquiry handling and operational control in accordance with the guidelines of the service center management manual.



Local Authorities Having a Service Center, by Sector, Municipal Status, and Socio-Economic Ranking



According to the detailed report data prepared by the Ministry of Interior in 2023, processed by the Office of the State Comptroller.

* The division based on the socio-economic ranking of the Central Bureau of Statistics is as follows: Low – authorities in levels 1–4; Medium – authorities in levels 5–7; High – authorities in levels 8–10.



Summary

Local authorities play a pivotal role in the provision of both local and state services. Deficiencies in their service delivery can profoundly affect the daily lives of residents and the prospects of significant populations within society. The effectiveness of a local authority's service is further evaluated by its capacity to respond to inquiries and complaints from those requiring its assistance, in both routine and emergency times. Such public inquiries and complaints pertain to the authority's operations, primarily related to the elimination of hazards and nuisances, as well as the receipt of municipal services. In emergency situations, the authority emerges as a central entity for all matters involving direct and sustained interaction with the public within its jurisdiction.

The audit report findings indicate deficiencies in the implementation of the Public Complaints Officer Law and the Local Authority Service center Management Manual published by the Ministry of Interior, which adversely impact the quality of service provision to residents and the handling of complaints and inquiries from the public, including the failure to appoint a public complaints officer in certain local authorities, as well as the operation of officers who were not authorized in accordance with legal provisions. Furthermore, there is a failure to maintain a local authority service center designated to receive resident inquiries, as well as a failure to establish an emergency service center designed to respond to residents in critical situations, including scenarios posing a risk to human life, such as the Iron Swords War. The Ministry of Interior, as the regulatory body overseeing local government operations and responsible for law enforcement, has not undertaken action against authorities that have not appointed officers in compliance with the law, nor does it provide professional guidance to the officers in local authorities.

To enhance the handling of public complaints and inquiries and improve the associated quality and effectiveness, the Ministry of Interior must ensure that all local authorities appoint public complaints officers and establish dedicated service centers for inquiries. Additionally, the Ministry should function as a professional guiding entity for these officers, providing support to enhance their independence and professional development. This would facilitate the incorporation of public inquiries into local authorities' planning processes and policy-making. Furthermore, the Ministry of Interior must guarantee that in situations of emergency and crisis, all local authorities offer an emergency service, ensuring immediate human response at all hours through professionally established service centers specifically designed for emergencies. Moreover, local authorities must address the deficiencies identified in the audit to comply with the Public Complaints Officer Law and the Local Authority service center Management Manual issued by the Ministry of Interior, thereby streamlining the handling of public complaints and inquiries to augment its effectiveness.

The entities tasked with managing complaints and inquiries from the public within local authorities occupy a central role in the operational framework of these authorities; therefore, it is imperative that they remain responsive to public needs. In light of the pivotal nature of



these entities, the Office of the State Comptroller recommends the Ministry of Interior collaborate with local authorities and the Federation of Local Authorities to develop systematic work processes pertaining to the handling of public complaints and inquiries, as well as the interrelations among various entities within local authorities, to ensure that these authorities deliver effective responses to residents during both routine and emergency situations. Furthermore, these processes would facilitate the prompt identification of issues necessitating systemic intervention within minimal timeframes, particularly during emergencies such as the one brought by the Iron Swords War to the country's citizens.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Conduct During Emergencies and the
Swords of Iron War

**Local Authorities'
Preparedness for Fires
– Follow-up Audit**



Local Authorities' Preparedness for Fires – Follow-up Audit

Background

Local authorities play a critical role in the preparation for various emergency events, encompassing scenarios that occur during combat situations where the home front becomes a target for artillery and remote weaponry (wartime emergencies) as well as emergencies that arise during peacetime, often without prior warning, such as fires exacerbated by extreme weather conditions (civilian emergencies). Within the context of fire incidents in Israel, forest and woodland fires are the most prevalent. These types of fires pose significant threats to human life and property, primarily due to the proximity of numerous localities to forested areas, with some localities situated directly within these zones. The buffer area between the localities and woodland presents a unique challenge for preparedness, as fires can readily spread from the forest towards inhabited regions, thereby endangering lives and properties.

The local authority functions as a "foundational element" maintaining direct and regular communication with the public in its jurisdiction on a daily basis, with the responsibility of consistently providing essential needs and services¹. In 2018, the Office of the State Comptroller released a special audit report entitled "Local Authorities' Preparedness for Fires, Their Performance During the Fires in November 2016, Compensation to the Injured and Costs to the Economy"² (the previous report or previous audit). The previous audit was conducted in response to the widespread fires that affected the country in November 2016, which represented one of the most severe episodes in terms of property and environmental damage, with its intensity and distinctive characteristics placing many residents at risk. Since the previous audit, published in 2018, several significant forest fires have occurred in Israel³. Moreover, following the onset of the Iron Swords War, the confluence of wartime and civilian emergencies has resulted in the destruction of approximately 200,000 dunams of forest and woodland in northern Israel within less than a year, leading considerable damage to nature reserves and negatively impacting local fauna and flora.

1 National Emergency Authority, "Foundational Concept: Response to Emergency Events in the Civil Space of the State of Israel" (October 2021).

2 State Comptroller, **Special Audit Report – Local Authorities' Preparedness for Fires, Their Performance During the Fires in November 2016, Compensation to the Injured and Costs to the Economy** (2018).

3 In May 2019, for example, thousands of dunams were burned in forest fires in the center of the country; in August 2021, forest areas of about 11,000 dunams burned in the Judean Mountains; in April 2025, about 30,000 dunams burned in a wave of fires in the Judean Mountains.



In April 2025, after the audit end date, a series of significant wildfires broke out in the Judean Mountains. This prompted the preemptive evacuation of adjacent communities. The wildfires inflicted damage on both flora and fauna and resulted in substantial harm to ecosystems. In May 2025, the State Comptroller and Ombudsman addressed a letter to the Prime Minister concerning the readiness for managing emergency situations pertaining to fire services. The State Comptroller emphasized in his correspondence that the recent wildfire incidents should serve as a catalyst for the government's comprehensive preparedness strategies in response to such events.



Key Figures

56%

Of all fire events in Israel in 2020–2024 broke out in open areas (forest and woodland)

28,500

Fires on average broke out annually in 2020–2024 in open areas (forest and woodland), of which an average of 50 per year were significant forest fires. In 2024, about 33,500 fires broke out.

17,400

Fire incidents were handled by the Fire Authority during the Iron Swords War in the northern arena (from January to October 2024). 735 of them were caused by weaponry that was fired.

583

Areas (localities and neighborhoods) are subject to the threat of forest and woodland fires at different risk levels (risk zones). 81 areas are at the highest risk level.

NIS 155 million

National cost estimate by the National Emergency Authority (NEMA) for establishing buffer zones in risk areas – three times the amount budgeted in Government Resolution 1091 (NIS 54.6 million, by 2026).

Only 9 out of 81

Areas at the highest risk level were budgeted for, under Government Resolution 1091 (NIS 27.5 million, about half of the total budget of the resolution).

NIS 12 million

The amount allocated for the creation of buffer zones in three risk areas in **Haifa** that were included in the agreement to establish buffer zones, in accordance with Government Resolution 1091.

8

The number of enclosed neighborhoods in **Haifa** (neighborhoods with a single entrance and exit for vehicles) to which access routes have not yet been added despite the recommendations in the previous report.



Audit Actions

 From September to December 2024, the Office of the State Comptroller conducted a follow-up audit of the previous report. In this follow-up audit, the Office of the State Comptroller examined the actions taken to rectify the key deficiencies in fire preparedness identified in the previous report (follow-up audit). Additionally, the Office of the State Comptroller investigated new issues that were not addressed in the previous report, specifically the utilization of technological resources and the implementation of informational activities for residents regarding fire management. Moreover, the follow-up report includes an international review pertaining to fire management.

The follow-up audit was executed in two local authorities that were examined in the previous audit: the **Haifa** Municipality and the **Zikhron Ya'akov** Local Council, as well as the **Yokne'am Illit** Municipality, which had not been examined previously (the local authorities examined). Certain aspects of the **Matet Yehuda** Regional Council were also examined. Supplementary inspections were carried out at the Ministry of National Security (formerly the Ministry of Public Security), the National Fire and Rescue Authority (the Fire Authority), the Ministry of Interior, and the Carmel Waters Ltd. (Carmel Waters) and Valley Springs Ltd. (Valley Springs) water corporations.

Key Findings



 **Gaps in Preparedness for Fire-Fighting along the Confrontation Line in the North During the Iron Swords War** – In the course of the State Comptroller's touring of localities along the confrontation line, significant gaps and challenges were identified regarding preparedness for extinguishing fires resulting from rocket strikes or unmanned aerial vehicles. Notably, certain fires remained completely unaddressed by firefighting teams, there was an absence of aerial support for fire suppression, and no suitable alternative response existed for extinguishing fires in regions where aerial firefighting was infeasible. Additionally, firefighting teams arrived at fire locations only for brief intervals, leaving local emergency teams to manage the blazes, often without adequate training and resources. This context was further complicated by the operational risks faced by firefighting personnel amid an active state of war.



Promotion of Regulations for Protecting Localities from Fires – The previous audit indicated that the draft regulations and rules aimed at safeguarding localities from fire hazards, which were disseminated by the then Minister of Public Security, were not



approved by the Minister of Interior due to the absence of a budgetary provision for the establishment of buffer zones within local authorities. The follow-up audit found that this deficiency was **not rectified**. Furthermore, the Ministry of National Security had not advanced the matters of cost assessment and requisite budgeting, while the draft regulations, which include, *inter alia*, mandates for the preparation of protection plans intended to create a fire protection envelope and to establish buffer zones within protected localities⁴, had not received approval as of the audit end date.

Formulation of a National Plan and Allocation of Budgets Pursuant to Government Resolution 1091 – It was revealed that, despite Government Resolution 1091 of 2022, which called for the development of a comprehensive national plan to address fire-related issues and to enhance budgetary sources for buffer zone establishment, the actions taken by the Ministry of National Security, tasked with implementing the government resolution, were limited. Other than the approval of a list of 20 risk zones (out of a total of 583) and the allocation of budgets for nine of these zones, the Ministry of National Security did not pursue the creation of a long-term national plan, prioritize implementation efforts, or expand budgetary allocations. It was determined that the funding provided under the government resolution (NIS 54.6 million) constituted only approximately one-third of the estimated national costs associated with NEMA's buffer zone initiatives, which totaled an estimated cost of NIS 155 million.

The Fire Authority Guidelines (Document of Principles) – The previous audit indicated that, pending the approval of draft regulations aimed at safeguarding localities from fire hazards by the pertinent authorities within the Fire Authority Law, including the Ministry of Interior, the Fire Authority is advising local authorities to adhere to the Document of Principles, despite the non-binding nature of these guidelines. The follow-up audit revealed that this deficiency has **not been rectified**. The regulations have yet to receive approval, and the status of the Fire Authority's guidelines for local authorities remains unregulated, resulting in a continued lack of binding force, whereby each authority acts according to its own discretion and capacity.

Preparation of a Fire Protection Plan – It was discovered that, in contravention of the Fire Authority's guidelines, the **Haifa** Municipality failed to develop a protection plan for two high-risk neighborhoods: Neve Sha'anana and Kiryat Sprinzak. Furthermore, it was found that the Municipality had not formulated a protection plan for 23 additional neighborhoods identified in the Municipality's master plan as requiring the establishment of buffer zones within their boundaries. The **Zikhron Ya'akov** Local Council formulated a protection plan for the Council but did not establish timelines for addressing the buffer zones. The **Yokne'am Illit** Municipality initiated the preparation of a protection plan

⁴ Protected locality – a locality that is part of a regional council, local council, municipality, or a complex of buildings that are not part of a locality, which has a contact area (buffer zone) between it and the forest, and which the Fire Commissioner has determined that due to its proximity to the forest, it is at risk of harm as a result of a forest fire.



after the conclusion of the audit; however, this plan has not yet been submitted for approval by the Fire Authority.

Preparation of Buffer Zones, Including Access Routes for Rescue Forces – The previous audit indicated that the **Haifa** Municipality began the preparation of buffer zones only following a series of fires at the beginning of 2017. The follow-up audit found that the deficiency was **rectified to a small extent** in the neighborhoods of Kababir, Kabirim, Carmelia, Ramat Almogi, and Ramat Begin, which were incorporated into the agreement between the Ministry of National Security and the Haifa Municipality for the establishment of buffer zones, in accordance with Government Resolution 1091 (the Pilot Agreement). However, by the audit end date, the preparation of the buffer zones had not yet commenced. The deficiency was **not rectified** in four neighborhoods in Haifa, where inspections were conducted by the Fire Authority – Derech Ha'Yam, Neve Sha'anana, Kiryat Sprinzak, and Ramot Remez – which were assessed as being at high risk of fires, and for which the Fire Authority recommended that the Municipality formulate a protection plan. Additionally, there are 22 other neighborhoods where the Municipality's master plan indicated the need for buffer zones to be prepared. The previous audit revealed that the **Zikhron Ya'akov** Local Council had indeed begun implementing the lessons learned following the wave of fires; however, in light of the risks posed by forest fires, it could not afford to neglect the comprehensive and systematic treatment of community protection against forest and woodland fires. The follow-up audit identified that the deficiency had been **rectified to a small extent**, with the **Zikhron Ya'akov** Local Council having developed a work plan; nevertheless, the preparation of buffer zones had only been completed for three of the 27 land areas surrounding the locality as delineated in its work plan.

The Mateh Yehuda Regional Council – The previous audit revealed that the **Mateh Yehuda** Regional Council failed to implement the guidelines established by the Fire Authority and did not collaborate with the localities of **Bet Me'ir** and **Nataf** to ensure compliance with these guidelines, including the establishment of buffer zones and the preparation of a fire protection plan, nor did it allocate a budget for their implementation. The follow-up audit indicated that the deficiency was **rectified to a small extent**, with the **Mateh Yehuda** Regional Council allocating approximately NIS 3 million in budgets from 2022 to 2024 to the Council's localities, including **Bet Me'ir** and **Nataf**, for fire preparedness purposes. However, the Council reported that it does not monitor the actions of local committees in **Bet Me'ir** and **Nataf** regarding the implementation of the Fire Authority's guidelines and lacks documentation pertaining to their actions to prevent fires, prepare fire protection plans, or establish buffer zones, except for actions that received budget allocation from the Council. By May 2025, the Council had not produced any documentation for the audit regarding the current status of buffer zone preparations around **Bet Me'ir** and **Nataf**, nor regarding the actions still required in these localities.



Fire Prevention Actions in Privately-Held Areas – The previous audit indicated that the **Haifa** Municipality did not enforce the requirement for residents to establish buffer zones in privately-held areas. The follow-up audit found that this deficiency has **not been rectified**, with the **Haifa** Municipality informing the audit team that it had not taken enforcement action against residents who failed to implement fire prevention measures in their private properties in accordance with the Fire Authority's directive. Additionally, the **Yokne'am Illit** Municipality reported to the audit team that it had not engaged with residents to establish buffer zones in privately-held areas.

Establishing Access Roads and Escape Routes – The previous audit indicated that the **Haifa** Municipality was in the process of implementing an access route to one of the nine enclosed neighborhoods within its jurisdiction. The follow-up audit revealed this deficiency was **partially rectified**; as of the audit date, there were eight enclosed neighborhoods in Haifa and, of these, two neighborhoods had access routes currently in the implementation phase; in two neighborhoods, plans for additional access routes had received approval, yet a funding source had not been identified; in three neighborhoods, the access roads were at various stages of planning; and in one neighborhood, the Municipality opted not to pave an additional access road at this stage.

Maintenance of Fire Hydrants – The previous audit revealed that the Fire Authority did not conduct inspections of fire hydrants in accordance with the obligations outlined in the Water Supply Regulations. The follow-up audit indicated that this deficiency had been **rectified to a small extent**, with the Fire Authority performing sample inspections of fire hydrants only in areas categorized as high fire risk. This practice does not comply with the Fire Authority's directive issued in July 2024 concerning "Hydrant Inspection (Fire Hydrants)", which stipulates that the territorial commanders of the Fire Authority are responsible for regularly inspecting all public fire hydrants within their districts.

Public Awareness Initiatives for Residents and the Utilization of Technological Tools – The international review indicates that public awareness and training efforts, alongside the deployment of advanced technologies for the early detection and prediction of fires, are essential in addressing fire incidents. These measures have demonstrated efficacy globally in mitigating the risk of fire proliferation. In contrast, in Israel, public awareness initiatives and the application of technologies within the Fire Authority and the local authorities examined – namely, **Haifa**, **Zikhron Ya'akov**, and **Yokne'am Illit** – are in the nascent stages. It was observed that the local authorities examined lack structured plans for implementing public awareness activities targeting residents in high-risk zones. Moreover, their application of advanced technologies for the early detection of fires is limited, primarily relying on standard cameras capable of smoke detection, rather than cameras dedicated to fire detection. Furthermore, it was noted that the Fire Authority possesses limited technological resources for predicting and early detection of fires (such as drones and fire spread indices) compared to the advanced technological solutions currently available globally enabling early detection of fires (such as remote sensing systems and the application of artificial intelligence tools).



Preparation of a Fire Protection Plan – The previous audit indicated that the **Haifa** Municipality and the **Zikhron Ya'akov** Local Council had not developed a fire protection plan. The follow-up audit revealed that this deficiency has been **rectified to a great extent**. In August 2023, the **Haifa** Municipality formulated a master plan for buffer zones within the city, which served as the foundation for the development of a protection plan for nine neighborhoods identified by the Fire Authority as being at high risk for fires during the period from September to December 2023. In July 2021, the **Zikhron Ya'akov** Local Council prepared a protection plan that includes a work plan.

Preparation of Buffer Zones, Including Access Routes for Rescue Forces – The previous audit found that the **Haifa** Municipality initiated the preparation of buffer zones only after the onset of the wave of fires at the beginning of 2017. The follow-up audit indicated that the deficiency has been **rectified to a great extent** in the neighborhoods of Hod HaCarmel (Denia), Savyonei HaCarmel, and Ramat Golda. These neighborhoods were included in a Pilot Agreement established between the **Haifa** Municipality and the Ministry of National Security in December 2022 to create buffer zones in accordance with Government Resolution 1091, for which a budget of NIS 12 million has been designated. The preparation of these buffer zones is currently in progress and is anticipated to be finalized by the end of the first half of 2025.

Water Pooling in the Local Authorities – The previous audit revealed that the volume of water pooling in the Carmel Ridge is insufficient to adequately address a large-scale fire, necessitating prompt action to plan and implement the connection of an additional water source and the establishment of essential storage ponds in Haifa. The follow-up audit found that this deficiency has been **largely rectified**, with the Zemer Water Center in **Haifa** currently in advanced construction phase, poised for commission and operation in the forthcoming months. Furthermore, the previous audit indicated that there was no emergency generator at the pumping station in **Zikhron Ya'akov** during a fire, which halted the filling of the water storage pool and raised concerns regarding the continuity of the water supply for firefighting efforts. The follow-up audit confirmed that this deficiency has been **fully rectified**, and the upgrade of the Founders Pumping Stations – Merkaz HaMoshava and Givat Eden in **Zikhron Ya'akov** – was completed in September 2020.



Key Recommendations

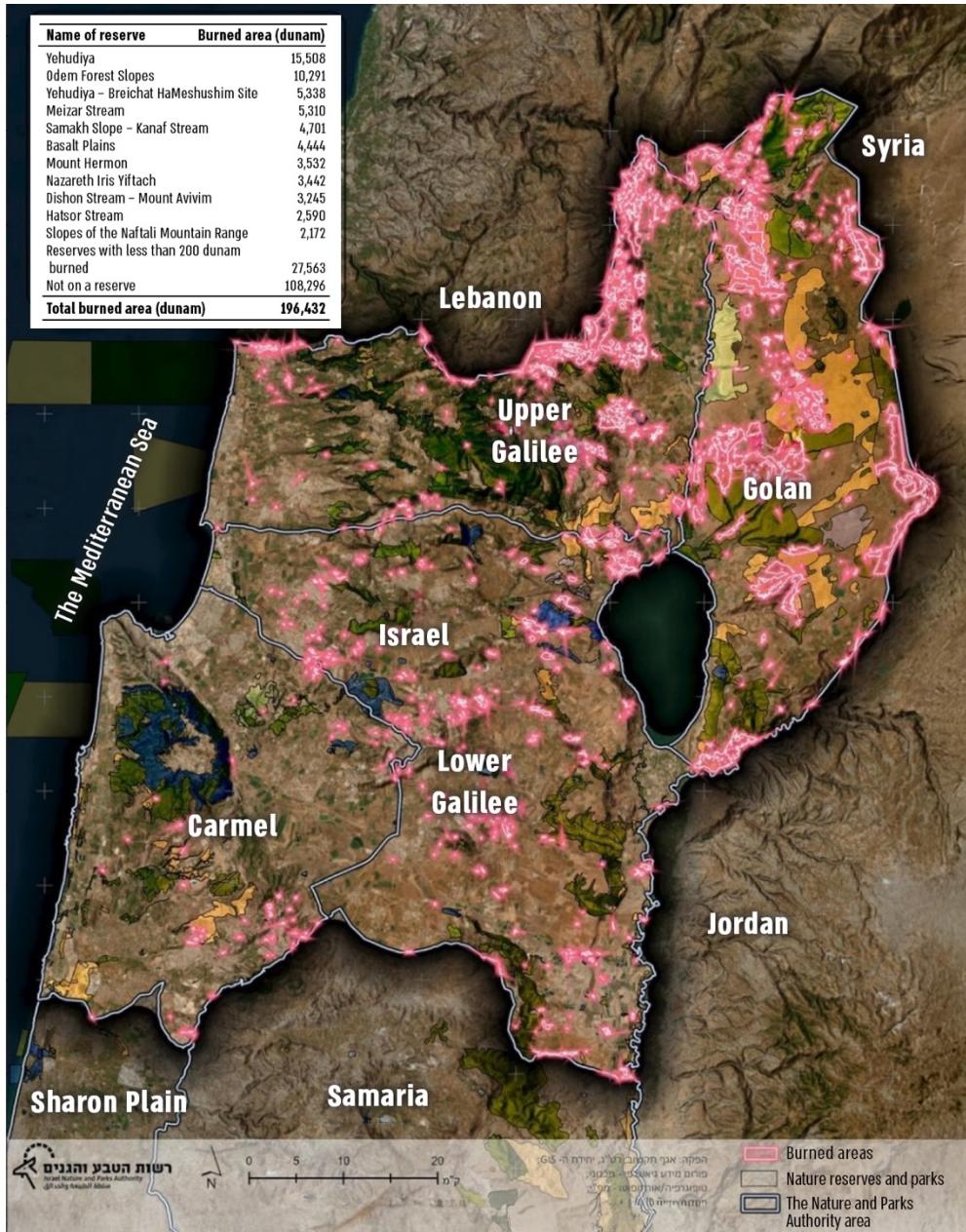
-  Given the risks to communities situated near or within forests from fires that could endanger human life and property, the Ministry of National Security and the Ministry of Interior, whose consent is required for the establishment of regulations regarding open areas under the jurisdiction of local authorities, must collaborate to enact life-saving regulations aimed at safeguarding communities from fires.
-  The Ministry of National Security, charged with the implementation of Government Resolution 1091, must undertake the formulation of a comprehensive multi-year national strategy addressing fire management, as well as advocate for an increase in the allocated budget in accordance with the government resolution.
-  Despite the absence of an explicit, codified obligation to devise a protective plan, it is incumbent upon local authorities, given their responsibility for the safety of residents and the prevention of fires within their jurisdiction, to adhere to established professional guidelines provided by the Fire Authority. The **Haifa** Municipality is tasked with preparing fire protection plans for all neighborhoods designated by the Fire Authority as requiring such plans. Furthermore, it is advisable for the **Haifa** Municipality, in cooperation with the Fire Authority, to assess the necessity of creating protection plans for additional neighborhoods that, according to the municipal master plan, warrant the establishment of buffer zones. The **Zikhron Ya'akov** Local Council should establish timelines for the execution of the work plan it has devised for the creation of buffer zones and ensure adherence to those timelines. The **Yokneam Illit** Municipality must complete the development of its fire protection plan and submit it for the Fire Authority's approval.
-  In light of the critical significance of buffer zones in mitigating the spread and intensity of fires, and in minimizing risks to human life and property, as well as facilitating the evacuation of residents, both the Ministry of National Security and the Fire Authority should undertake initiatives to establish buffer zones in line with the classification of fire-prone areas. The **Haifa** Municipality and the **Zikhron Ya'akov** Local Council ought to recognize the pressing nature of the issue and act promptly to create buffer zones within their jurisdictions. It is recommended that the **Haifa** Municipality and the **Zikhron Ya'akov** Local Council actively promote the establishment of buffer zones, including access routes for emergency response teams. The **Haifa** Municipality should prioritize actions in alignment with its master plan and the Fire Authority's directives, while the **Zikhron Ya'akov** Local Council should strive to prepare buffer zones in the remaining 24 designated areas surrounding the locality and provide ongoing updates to the Fire Authority regarding the prepared buffer zones. It is also advised that the Fire Authority oversee the execution of the protection plan approved in 2021 for the **Zikhron Ya'akov** Local Council, as well as monitor the Council's efforts to establish buffer zones.



- 💡 The **Mateh Yehuda** Regional Council, as the governing body responsible for its residents' safety, must ensure the implementation of all requisite measures to prepare the localities in its jurisdiction for fire emergencies, adhering to the Fire Authority's guidelines. The immediacy of these actions is underscored by the heightened risks posed to the **Mateh Yehuda** Regional Council localities, as evidenced by the recent fires occurring in April 2025 within the Council's jurisdiction.
- 💡 In consideration of the risks faced by residents of the enclosed neighborhoods in **Haifa** during emergencies necessitating evacuation, the **Haifa** Municipality must persist in efforts to construct an additional access route within all enclosed neighborhoods, specifically including the Ramat Hen neighborhood.
- 💡 In addition to the inspection of fire hydrants by the Fire Authority in high-risk fire areas across **Haifa**, **Zikhron Ya'akov**, and **Yokne'am Illit**, comprehensive inspections of all fire hydrants should be conducted by the Fire Authority. Any malfunctions identified should be reported to water suppliers in accordance with the directive on "Hydrant Inspection (Fire Hydrants)".
- 💡 It is recommended that the local authorities, in collaboration with the Fire Authority, develop and implement a systematic plan for conducting informational initiatives aimed at residents. Enhancing such informational activities will augment resident awareness and preparedness, thereby reducing potential risks and damages in the event of a fire or fire spread.
- 💡 It is recommended that the Fire Authority enhance and refine its remote sensing technologies and examine the integration of advanced solutions utilizing artificial intelligence to improve operational capabilities and fire preparedness.
- 💡 It is recommended that the local authorities examined – **Haifa**, **Zikhron Ya'akov**, and **Yokne'am Illit** – undertake initiatives to promote the utilization of existing technological means that facilitate remote sensing, including sensors and dedicated cameras, to enable the early detection of fires.
- 💡 In alignment with Government Resolution 1891, it is advisable that the Ministry of National Security and the Fire Authority engage in a needs assessment with the Conflict Zone Forum of localities situated along conflict lines in the north and south, ensuring that the implemented plan (the "Chariots of Fire" project) addresses identified needs, and subsequently act to fulfill those requirements.



Fire Scars in Northern Israel, October 7, 2023 – September 11, 2024



Source: Fire Authority, October 2024.



Summary

Addressing significant and large-scale emergency events within the civil home front of the State of Israel, during both wartime and peacetime, requires proactive systemic and inter-organizational preparation by multiple entities and the consolidation of national resources. Local authorities assume a critical role in the preparedness of the civil home front for all emergency situations, encompassing civil emergencies such as forest and woodland fires.

The follow-up audit indicated that the regulations pertaining to the safeguarding of localities from forest fires remain unapproved due to the absence of a budgetary source for their execution. Further, the follow-up audit found that Government Resolution 1091 of 2022 allocated funding for only nine areas, while the budget for other high-risk areas remains unregulated. The local authorities examined – **Haifa** and **Zikhron Ya'akov** – have undertaken measures to address the deficiencies identified in the previous report, which include the formulation of fire protection plans and the establishment of buffer zones, either within the purview of Government Resolution 1091 and its associated budgets or through initiatives they independently initiated. However, as at the follow-up audit end date, it was observed that buffer zones had not been established in extensive areas designated by the Fire Authority as being at high-risk for forest and woodland fires within the **Haifa** Municipality and the **Zikhron Ya'akov** Local Council. The **Yokne'am Illit** Municipality initiated the development of a protection plan subsequent to the audit; however, this plan had not yet been submitted for approval to the Fire Authority. Furthermore, the **Haifa** Municipality had established access and evacuation routes in only one enclosed neighborhood.

Given the critical importance of implementing buffer zones to curtail the advancement of fire fronts, facilitate the evacuation of residents, decrease the risk of property damage, and protect human lives, it is imperative that the Ministry of National Security, the Fire Authority, the **Haifa** Municipality, and the **Zikhron Ya'akov** Local Council acknowledge the significance of this issue and prioritize the expeditious preparation of buffer zones in Haifa and Zikhron Ya'akov. Additionally, the government ministries and all relevant entities, including the Ministry of National Security and the Ministry of Interior, must collaborate to formulate regulatory measures aimed at safeguarding communities from fire hazards, which constitute essential life-saving regulations.



The Degree of Rectification of the Key Deficiencies Revealed in the Previous Report

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Approval of regulations and rules for protecting localities from fires	The Ministry of National Security and the Ministry of Interior	The draft regulations and rules for protecting localities from fires were not approved due to the lack of a budgetary source for establishing buffer zones in local authorities				
Preparing a fire protection plan	The Haifa Municipality and the Zikhron Ya'akov Local Council	The municipality and council did not prepare a fire protection plan				
Preparing buffer zones, including access routes for rescue forces	The Haifa Municipality ⁵	Only after the wave of fires, at the beginning of 2017, did the municipality begin preparing buffer zones				
	The Zikhron Ya'akov Local Council	The council did not prepare a systematic plan for implementing the Fire Authority's guidelines and left the issue of protecting the locality from fires without comprehensive and systematic treatment				

⁵ Rectified to a great extent for the neighborhoods of Hod HaCarmel (Denia), Savynei HaCarmel and Ramat Golda (neighborhoods included in the Pilot Agreement). See details of the correction of the deficiency in Haifa by neighborhood in Table 7 in the chapter "Establishment of buffer zones, including access routes for rescue forces".



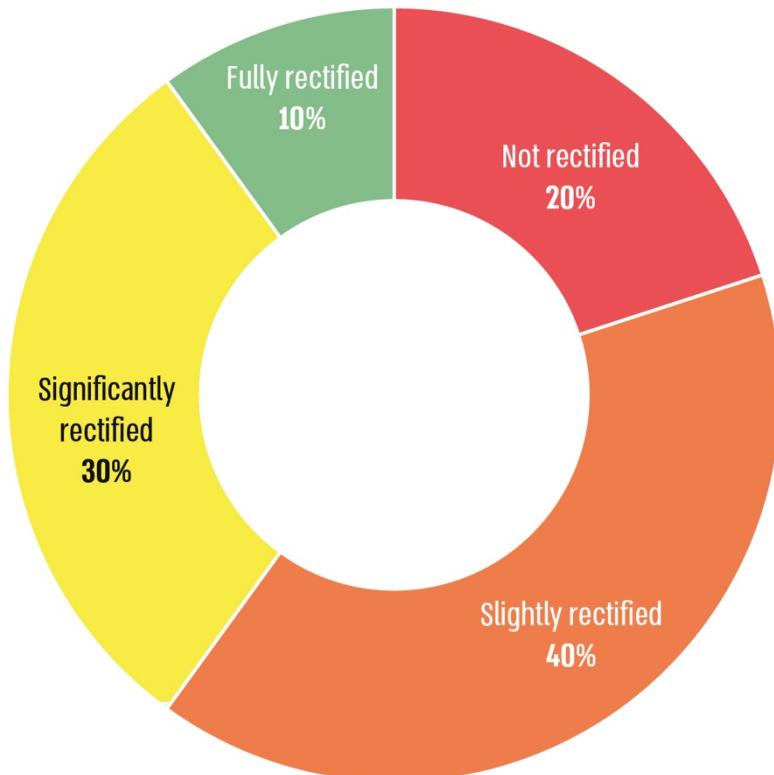
The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Preparing a fire protection plan; preparing buffer zones including access routes for rescue forces	The Mateh Yehuda Regional Council	The council did not work with the localities of Bet Me'ir and Nataf to ensure that they were implementing the Fire Authority's guidelines, including establishing buffer zones and preparing a fire protection plan, and did not allocate them a budget for their implementation				
Fire prevention measures in private areas	The Haifa Municipality	The municipality did not take enforcement action against residents who did not comply with the requirement to establish buffer zones on private property				
Preparation of access roads and escape routes	The Haifa Municipality	Nine enclosed neighborhoods were found within the municipality's boundaries, and it was in the process of constructing an access route to one of them				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Fire hydrant maintenance	The Fire Authority	The Authority did not conduct inspections of the fire hydrants according to the obligation stipulated in the Water Supply Regulations				
Water pooling in local authorities	The Haifa Municipality Carmel Waters Corporation	The volume of water storage in the Carmel Ridge does not provide a sufficient response to a large-scale fire, and it is necessary to act as soon as possible to plan and implement the connection of an additional water source and to establish the necessary storage ponds				
	The Zikhron Ya'akov Local Council and the Valley Springs Corporation	At the time of the fire, there was no emergency generator at the pumping station in Zikhron Ya'akov, and as a result, the filling of the water in the storage pool was stopped, raising concerns about disruption of the water supply for firefighting purposes				



Fire Scars in Northern Israel, October 7, 2023 – September 11, 2024





State Comptroller of Israel | Local Government Audit
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Chapter Two

Social Audit



State Comptroller of Israel | Local Government
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Social Audit

**Treatment of At-Risk
Youth by Social
Services Departments**



Treatment of At-Risk Youth by Social Services Departments

Background

The term "youth on the continuum of risk, danger, and disengagement" refers to a heterogeneous population of adolescents who experience a wide range of distress and risk situations¹. Responsibility for treating at-risk youth lies primarily with the Ministry of Education and the Ministry of Welfare and Social Affairs (the Ministry of Welfare), operating through the social services departments of local authorities (commonly referred to as "the departments"). This population is served in community-based and out-of-home placements, within the schools and through informal programs that operate at various times of day.

Although it is difficult to estimate the full scope of the phenomenon – due to the lack of a unified definition and up-to-date official data - in 2022, approximately 440,000 children and adolescents were known to the welfare services, representing about 14% of all minors in Israel. That year, approximately 60,000² new reports concerning minors were referred to social workers under the Youth Law (Care and Supervision), 1960³ (the Youth Law). The most common reasons for referral were physical abuse (20%), neglect (17%), and sexual abuse (11%)⁴.

1 For example, experiences of neglect, abuse, school dropout, antisocial behavior, and delinquency.

2 The exact number was 60,043, similar to the number of referrals received in 2021 (59,933 reports) representing an 8% increase in the number of reports compared to 2020.

3 This law is intended to protect the well-being of minors from birth to age 18 who are legally defined as "in need", that is, children and adolescents in situations of risk. The main authority conferred by the law on a social worker under the Youth Law is the power to petition the court on behalf of a minor in need, when a judicial decision is required for the minor's treatment and supervision. This includes requests for court orders necessary for the child's care, supervision, education, psychological rehabilitation, removal from custody, referral for psychological treatment, and placement under the supervision of a social worker in accordance with the Youth Law.

4 The National Council for the Child, **Statistical Yearbook "Children in Israel 2023"**, data on children during the "Swords of Iron" War (2024).



From 2020 to 2022, there was a marked increase in the number of reports concerning adolescents in situations of risk⁵:



1. There was an increase of approximately 24% in the number of reports to Youth Law social workers regarding sexual abuse.
2. The number of reports concerning behavioral problems among minors rose by approximately 53%.
3. Reports to Youth Law social workers about harm caused by a responsible person outside the family increased by approximately 31%.
4. Reports of youth involvement in criminal activity rose by about 77% (from 530 in 2020 to 938 in 2022).
5. The number of reports regarding children's visits to psychiatric emergency departments increased by approximately 19%⁶.
6. There was an increase of approximately 16% in the number of suicide attempts among minors⁷.
7. The number of files opened for sexual harassment offenses against minors increased by approximately 75%.
8. There was an increase of approximately 91.5% in the number of files opened against adults for sexual offenses against minors in educational institutions.

According to data and assessments from professionals in therapeutic fields, during the "Swords of Iron" war (Swords of Iron War), the number of at-risk youth continued to rise, and the risk situations just intensified, and became more varied and severe.

5 Ibid.

6 In the years 2019–2022. In those years, the number of girls who visited psychiatric emergency departments increased by approximately 34%, while the number of boys rose by only approximately 4%.

7 In the years 2019–2022.



Key Figures

?	14%	67%	18.3%
The number of youth in Israel on the continuum of risk, endangerment, and disconnection is unknown. 16 years have passed since the last official mapping of children and youth at risk (2009), and even that survey covered only approximately 70% of local authorities. It is estimated that less than half of at-risk youth are known to social services	The percentage of children and youth, out of all children and youth in Israel, who were known to social services in 2022 (439,905 children and adolescents)	of the heads of local authority social services departments who responded to the questionnaire prepared by the State Comptroller's Office, reported an increase in the number of at-risk youth during the Swords of Iron War	of all adolescents in Ramla in 2024 were under the care of a truancy officer (representing the Ministry of Education) with 14.1% in Arad , 14.8% in Kiryat Gat , 10.7% in Yafia , and 8.7% in Kiryat Motzkin
Only 13%	0 MIFTAN frameworks⁸	Only 50%	
of the budget allocated for welfare services for at-risk youth in the Arad Municipality was utilized. Across all the municipalities examined, community-based services provided by the Ministry of Welfare were rarely implemented	In addition, there was a 52% decrease in the number of participants in the intensive community-based MIFTAN and MEITAR programs across all districts in the years 2016–2023	of the social worker positions designated for treating at-risk youth were filled in the local authorities examined – Arad , Kiryat Gat , and Kiryat Motzkin . In addition, approximately 10% of the Ministry of Welfare's supervisory positions over local social services departments remain unfilled	

⁸ MIFTAN (an acronym for Mi'alei Ta'asuka LeNo'ar – Youth Employment Enterprises). A rehabilitative-educational framework for youth aged 13–18 who are on the risk continuum and have dropped out of educational settings.



Audit Actions

 From August to December 2024, the State Comptroller's Office examined how local authorities' social services departments treated and intervened in the cases of youth on the continuum of risk, danger, and disconnection⁹. The audit was conducted in the social services departments of the municipalities of **Kiryat Gat, Kiryat Motzkin, Arad, and Ramla**, as well as in the local council of **Yafia**¹⁰. The audit also examined the unique ways in which this issue was being handled within the Ultra-Orthodox Jewish community, in the Arab, Druze, and Bedouin sectors, and in the LGBTQ + community (diverse populations)¹¹. In these cases, the audit was carried out in the authorities under review to the extent that they included these diverse populations. The audit also covered the Ministry of Welfare's headquarters and regional offices, as well as the SHALEM Administration (Hebrew acronym for Rehabilitation, Support and Prevention) within the Ministry¹². Complementary reviews were carried out in the Ministry of Welfare's Social and Personal Services Administration, the Ministry of Education's Division A for At-Risk Children and Youth, the education departments of the aforementioned local authorities, the Ministry of National Security, the National Authority for Community Safety, Israel Police, the National Headquarters for the Protection of Children Online, and the Prevention and Awareness Team within the Youth Division.

- 9 The State Comptroller attaches great importance to the issue of children and youth at risk. In recent years, the Comptroller has published several reports on related and complementary topics: see **State Comptroller Report – May 2023**, Placement of Children at Risk in Residential Institutions, Foster Care, and Adoption; **State Comptroller Report – May 2023**, The Government's Response to Inactivity Among Young Adults in the Arab Sector; Local Government Audit Report, Actions by Local Authorities to Identify School Dropouts, Prevent Dropout, and Provide Support (2022); **Local Government Audit Report**, Local Authorities' Handling of Drug and Alcohol Use Within Their Jurisdiction (2022); **Special Audit Report – Protection of Minors in the Online Space** (2022); **Annual Report 70B** (2020), Care for Youth at High Risk; **Annual Report 69B** (2019), Activities of Youth Villages; **Annual Report 67B** (2017), Children and Youth at Risk in Welfare Ministry Residential Institutions.
- 10 The selected local authorities were chosen based on their population size, with additional consideration given to factors such as geographic distribution, municipal status, socioeconomic cluster, level of peripherality, and sector. The selection was also guided by a mechanism that accounts for the audit workload in each authority and aims to sample a diverse range of local authorities.
- 11 LGBT – the initials of lesbians, gays, bisexuals, transgender individuals – is an umbrella term that encompasses a range of sexual orientations, gender identities, and expressions.
- 12 An entity responsible for providing care services to distressed populations at the far end of Israel's educational and therapeutic continuum. The administration is tasked with developing tailored interventions for all youth on the risk, danger, and disconnection continuum.



Key Findings



"The understanding is that when we talk about youth and at-risk youth, we are referring to the continuum of life spaces in which they exist. It's not that they are only at school, or only on the street, or only in a hostel and then sometimes go home on weekends and things happen within the municipality. This requires the municipality to take a holistic view, led by whoever is responsible within the municipality – be it welfare, education, or someone else. But at the end of the day there are very significant gaps between these two bodies in terms of their ability to sit at the same table and jointly lead something professional, and to look at what is happening in the municipality on a much broader scale."

(Quotes from a public participation survey, December 2024 – Head of Community Programs at an NGO supporting at-risk youth across Israel)



"There is no continuous and synchronized service array, nor is there a shared therapeutic language or a unified intervention approach. If, for example, one organization operates some kind of after-school club for children and another operates some kind of program for youth, then each one works separately, each intervening in their own way, and we end up missing the goal. The goal, ultimately, is to intervene effectively in the lives of youth. So, everyone truly needs to work in the same language, with the same intervention approach, in order for us to truly deliver coherent and continuous care."

(Quotes from a public participation survey conducted in December 2024 – Head of Youth and Young Adults Division at an NGO working to provide and improve access to services in Israel's northern periphery)



"There aren't many roundtables where all the relevant parties – both from education and from welfare – sit together, and I think that very often, that's where a lot of youth fall between the cracks."

(Quotes from a public participation survey conducted in December 2024 – Head of Community Programs at an NGO that assists at-risk youth throughout the country)



"To this day, in many local authorities, the work of the education department and the welfare department is very territorial, with each operating separately. These two bodies seriously lack a shared language."

(Quotes from a public participation survey conducted in December 2024 – Head of Community Programs at an NGO that assists at-risk youth nationwide)



"Many programs fall through the cracks because there is no party that can cover the cost of renting a facility, and there is always an expectation that a volunteer entity will fund it."

(Quotes from a public participation survey conducted in December 2024 – Head of Community Programs at an NGO that assists at-risk youth nationwide)



Unified Definition of At-Risk Youth – There are significant disparities in the definition of "at-risk youth" among the various government ministries participating in the National 360° Program¹³; namely, the Ministry of Education, the Ministry of Health, the Ministry of Aliyah and Integration, and the Ministry of National Security, and in particular the Ministry of Welfare, whose areas of responsibility are the focus of this report. These ministries have not integrated into their activities the definition of at-risk youth as formulated by the 360° Program and approved by the government; instead, each continues to adhere to its own definitions. The absence of a unified definition of "at-risk youth" also filters down to the local authorities, which are responsible for serving this population. The five local authorities audited: **Arad, Kiryat Gat, Kiryat Motzkin, Ramla** and the local council of **Yafia**, each defines the term "at-risk youth" differently, for example in terms of the age range it covers.



Nationwide Periodic Data Mapping – In 2022, approximately 440,000 children and adolescents (approximately 14% of all minors in Israel) were known to the welfare services. However, the Ministry of Welfare and the National 360° Program have not conducted a nationwide mapping of children and youth at risk. The data on the condition and number of adolescents in Israel is based on a mapping conducted in 2009 and pertains only to children and adolescents living in approximately 70% of the local authorities. As of the end of the audit, February 2025, more than 15 years after the

¹³ The National 360° Program for Children and Youth at Risk is an inter-ministerial initiative jointly operated by the Ministries of Welfare and Social Affairs, Education, Health, Aliyah and Integration, and National Security. It has been active since 2007, with the goal of expanding and upgrading the scheme of community-based services for at-risk children and adolescents.



establishment of the 360° National Program, the program director still does not have complete information about at-risk children and adolescents nationwide.

👎 Determining the Nature and Type of Mandatory Minimum Services in Local Authorities – The Ministry of Welfare has not issued guidelines regarding the nature and type of services that a local authority is expected to provide to adolescents in situations of danger and risk; among other things, it has not, specified the minimum services that should be provided by local authorities, nor established provisions to protect special populations who are susceptible to risk, or adolescents in heightened situations of risk and danger.

👎 Integration Within the Local Authority and Convening of the Committee for the Advancement of the Status of the Child in the Examined Municipalities –

In none of the five local authorities examined – **Arad, Kiryat Gat, Kiryat Motzkin, Ramla, and Yafia** – is there an official entity in charge of integrating activities across the various departments involved in the treatment of at-risk youth - primarily the welfare and education departments - managing the departments, coordinating between them and bringing relevant issues before the municipal committees on education, welfare, and the advancement of the status of the child. There is no formal framework in place to regulate interdepartmental cooperation or the sharing of information. Furthermore, the audit found that in three of the five municipalities – **Arad, Kiryat Gat, and Ramla** – the Committee for the Advancement of the Status of the Child failed to convene in two of the three years between 2021 and 2023, despite its being a mandatory committee in municipalities.

👎 Information Management and the Creation of a Unified Database – The Ministry of Welfare lacks a unified database and a shared terminology necessary for meeting the needs of at-risk youth. These shortcomings contribute to disparities between different local authorities and reinforce them. The Ministry has not instructed local authorities to collect data on at-risk youth within their jurisdictions, resulting in the absence of consolidated information regarding the number and condition of such youth. The local authorities examined: **Arad, Kiryat Gat, Kiryat Motzkin, Ramla, and Yafia** do not independently collect information and data on the number of at-risk youth or the risk situations they face. This information is necessary for narrowing the gap between the number of such youth receiving treatment from social services departments and their actual number. It was also found that the SHALEM Administration within the Ministry of Welfare faces difficulties in identifying the at-risk youth population, and that neither its computerized system nor its internal operating procedures include a dedicated classification for this population. As a result, the only information available to the Ministry is that these individuals receive services from the administration, without any distinction



between youth¹⁴ who receive services due to family-related needs and those who receive services due to risk-related circumstances.

👎 Policy Documents and Work Plans for the Treatment of At-Risk Youth in Local Authorities

– None of the local authorities examined – **Arad, Kiryat Gat, Kiryat Motzkin, Ramla, and Yafia** – has a written policy or work plans for the treatment of at-risk youth within their jurisdictions. This includes both annual and long-term plans. The local social services departments have not set measurable annual or long-term goals, and their activities lack a planned, outcome-oriented systemic approach.

👎 Outreach and Identification of At-Risk Youth

– Although fewer than half of the youth in danger and at risk receive treatment through the social services departments, the departments in **Arad, Kiryat Gat, Kiryat Motzkin, and Yafia** do not carry out outreach or identification efforts for at-risk youth.

👎 Intensive Services for Disconnected Youth (MIFTAN and MEITAR)

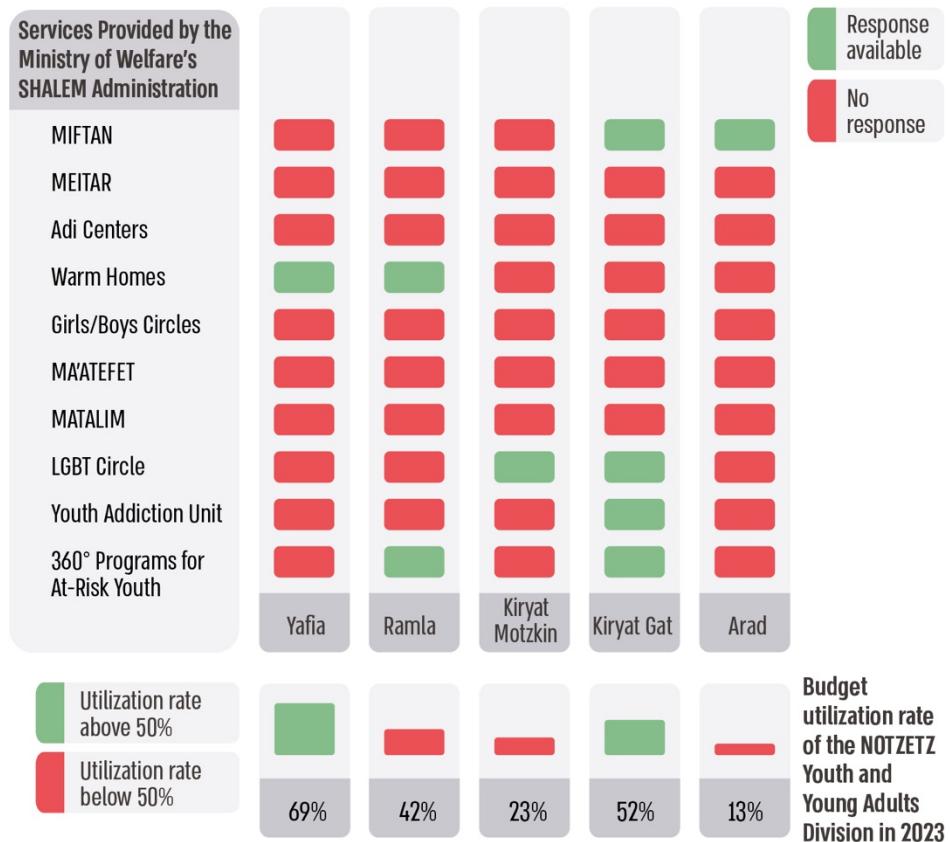
– The majority of services for at-risk youth in the Jewish population are provided in the Tel Aviv and Central districts, while in the Arab population they are concentrated in the Haifa and Northern regions. In the southern region, no MIFTAN framework is available except in Har Hevron (an area which, according to Ministry of Welfare data, falls within the Jerusalem District). The number of youth in Israel receiving MIFTAN services decreased by approximately 52% between 2016 (1,022 youth) and 2023 (491 youth). Despite its declarations and the growing number of at-risk youth, the Ministry of Welfare has not developed an alternative response. In 2023, no services were provided to youth at the MIFTAN centers in Tel Aviv–Jaffa and Nazareth¹⁵, and in the Har Hevron MIFTAN, only 26 youth received services, even though it was the only available framework for this population in the Jerusalem area (and it too was closed in 2025).

¹⁴ The SHALEM Administration's data diverge from the data reported by the local authorities.

¹⁵ According to data from DATA.GOV.



The Extent of Services Delivered by the Local Authorities Examined, from the Array of Services Provided by the Ministry of Welfare in 2023



* According to Ministry of Welfare data for 2023, processed by the State Comptroller's Office.

** In Arad, there is no MIFTAN facility, but local youth attended a MIFTAN program in a neighboring municipality.

The fact that the local authorities neither utilized the intensive and complementary interventions nor developed alternative responses may suggest that they gave up relatively early on the possibility of keeping disconnected youth within the community. It is possible that they opted for out-of-home placements without first trying all the available community-based alternatives intended to better support these youth. This suggests an insufficient implementation of the "community-oriented" policy.



👎 Shortage of Human Resources – In the municipalities of **Arad** and **Kiryat Motzkin**, nearly half of the allocated social worker positions for treating at-risk youth are unfilled. In the municipalities of **Kiryat Motzkin**, **Ramla**, and **Yafia**, there are fewer than two social worker positions designated for at-risk youth. In the municipalities of **Kiryat Motzkin**, **Ramla** and **Yafia** there is no designated social worker to serve as the director of the Youth and Young Adults Division (NOTZETZ). Without a NOTZETZ social worker, community-based programs cannot be implemented.

👎 Shortage of Facilities – A lack of facilities and physical infrastructure hinders the ability of the municipalities of **Kiryat Gat**, **Ramla**, and **Yafia** to provide services for at-risk youth. For example, in **Kiryat Gat**, serious safety issues were found in the building housing the "Warm Home" program in 2020, leading to its closure. Since then, the municipality has not succeeded in reopening it.

👎 Implementation of National Program 360° Initiatives for At-Risk Youth – In the years 2021–2024, the **Arad** Municipality operated only one program under the National Program 360° for at-risk youth: the "Paths to Parenting" program, which focuses on family relationships and parental functioning. The **Yafia** Local Council failed to operate any 360° programs for at-risk youth during that period.

👎 Work Procedures of the Planning, Treatment, and Evaluation Committees – Deficiencies were found in the committees' operations, with considerable variation in their work procedures and in the documentation of their discussions; most notably, the lack of detailed treatment plans including specific goals and tasks for the youth, as well as the absence of assured ongoing follow-up. For example, in the committee discussions examined in **Kiryat Motzkin**, a general, generic plan was formulated for the vast majority of the youth: "treatment and supervision, improvement of emotional, academic, and social functioning, and strengthening the relationship with the parents," with no further elaboration on specific goals and tasks and no assignment of responsible parties for the plan's implementation. In general, the local authorities examined do not conduct sufficient preparation for the discussions, and there are gaps in information and expectations that undermine the meetings. It was found that in many discussions, no optimal treatment plan was guaranteed, and that in decisions involving out-of-home placements, goals and tasks were not documented, and community-based treatment plans lacked detail. It was also found that in the committee discussions in three of the five local authorities examined, no supportive family therapy was ensured alongside the treatment of the youth, and insufficient emphasis was placed on strengthening sibling relationships. Additionally, it was generally found that for at-risk youth receiving treatment in the community, there was no attention to multidisciplinary aspects – particularly medical ones.



👎 Treatment of At-Risk Youth from Diverse Population Groups

- **Ultra-orthodox (Haredi) Jewish community** – The social services department in the **Arad** municipality does not provide services for the Haredi community, even though approximately 60% of the city's children and adolescents belong to the Hassidic Gur community. The municipality has not submitted a request for funding from the Ministry of Welfare for treating at-risk Haredi youth. It carries out no prevention, outreach, or treatment activities, except in particularly rare and extreme cases. Needless to say, the municipality does not act on the matter despite the large number of Haredi youth under its jurisdiction (approximately 4,500 Haredi children and adolescents). By contrast, the **Ramla** municipality operates the NOCHAM program for disconnected Haredi youth, serving 49 boys and girls. The **Ramla** Municipality utilized only 27% (approximately NIS 121,000 out of NIS 440,000) of its allocated budget for this purpose. Although the **Kiryat Gat** municipality received funding for handling disconnected Haredi youth, it made no use of the budget allocated to it (0% utilization of a budget totaling approximately NIS 450,000).
- **Arab society** – Although there is a general tendency in Arab society to address at-risk youth within the community, it appears that education-related budgets for the Arab sector are lower than those for the Jewish sector.
- **Druze society** – Only four of the 19 Druze local authorities – **Mughar** municipality and the local councils of **Bayt Jan, Yanuh-Jatt, and Yirka** – made use of Ministry of Welfare budgets for the treatment of at-risk youth.
- **Bedouin society** – No Bedouin local authority in the northern region made direct use of the Ministry of Welfare's at-risk youth budget.
- **At-risk LGBT youth** – In the municipalities of **Arad** and **Ramla**, and in the local council of **Yafia**, no initiative was taken to assess the treatment needs of LGBT youth; therefore, no designated LGBT social worker was active in these authorities.

👎 Development of Policy and Implementation of Tools for Identifying At-Risk Youth in the Online Sphere

Youth in the Online Sphere – Despite recommendations by the OECD and the United Nations, as well as a government resolution¹⁶ highlighting the need for a comprehensive national policy on protecting children and youth in the online sphere, the steering committee headed by the Director General of the Ministry of National Security has yet to formulate such a policy. The Ministry of Welfare and the local authorities examined do not use online tools for identifying and reaching out to youth in situations of risk, danger, or disconnection; identification efforts remain focused primarily on the physical sphere – in educational settings, on the streets, and in public parks.

¹⁶ Government Resolution No. 1006, "Establishment of a System for the Prevention of Violence and Crime Against Children and Youth Online (MAOR System)" (January 17, 2016).



 **Establishing an Information-Sharing System Between Agencies** – Despite the recommendations of the 2010 Winter Committee Report¹⁷ regarding the need to establish a computerized system for sharing information among agencies involved in the care of children – including social workers and therapeutic staff in welfare settings, truancy officers and counselors in the Ministry of Education, and health and mental health professionals – such a system has not yet been established. The relevant agencies have yet to overcome various barriers, including extensive inter-organizational and interdisciplinary coordination challenges, as well as legal concerns regarding privacy violations, the reliability of digital tools, biases, and weaknesses or breaches in information security. The issue of information-sharing has also become prominent since the outbreak of the Swords of Iron War, in relation to youth who were evacuated from their homes.

 **Regional Supervision by the Ministry of Welfare over Community-Based Services for At-Risk Youth** – Approximately 10% of the supervisory positions for community services remain unfilled (13 vacancies). Despite the limited number, and even absence, of welfare interventions for at-risk youth in the local authorities examined, no documentation was found indicating that supervisory officials had held meetings with the department or municipal leadership to raise concerns regarding the lack of such services.

 **Swords of Iron War** – It was found that despite reports of increased tension, anxiety stemming from exposure to disturbing online content related to the Swords of Iron War, fears and difficulties linked to the war, and exposure to nationalist and antisemitic discourse in its wake, the welfare service system does not ensure continuity of care for at-risk populations during emergencies.



Social Services Department Staff in Local Authorities – The audit team acknowledges the dedication and strong sense of public mission demonstrated by the staff they met with, who strive to fulfill their role and provide the best possible care for at-risk youth and their families.

Educational Activity in the Area of Dropout and Persistence – The State Comptroller commends the educational efforts in the local council of **Yafia** and the **Kiryat Motzkin** municipality, as reflected in their dropout and persistence rates. In the **Yafia Local Council**, the dropout rate stands at 0.8% and the persistence rate at 90.7%; in the **Kiryat Motzkin Municipality**, the dropout rate is 0.3% and the

¹⁷ The Winter Committee is an inter-ministerial committee established in 2009 in response to a surge in cases of children being murdered by family members. In 2010, the committee published a report whose main recommendations focused on the need to promote cooperation and information sharing among government ministries, local authorities, and various professional bodies.



persistence rate 85.2%. These are favorable figures compared to the national averages of 1.1% dropout and 81.4% persistence.

Care and Evaluation Planning Committees – The State Comptroller commends the committee in the local council of **Yafia** for its attention to sibling relationships among at-risk youth, and for taking the opportunity to facilitate meetings between siblings placed in out-of-home care who rarely meet. He also commends the care and evaluation planning committees in **Kiryat Gat** and **Yafia** for documenting their discussions in a manner that can serve as a model for the other local authorities. Their meeting summaries are detailed and comprehensive, covering the full range of required aspects, in alignment with the guidelines of the Ministry of Welfare's headquarters.

Key Recommendations

- 💡 It is recommended that the Ministry of Welfare and the government ministries participating in the National 360° Program conduct an updated national mapping of at-risk youth and work regularly to remove the barriers to its execution.
- 💡 It is recommended that the Ministry of Welfare revise and update the Social Work Regulations (TAAS), both in terms of wording and definitions, so that they align with one another as well as with the definitions set forth by the National 360° Program. The Ministry should also examine the need for multiple definitions of "at-risk youth" based on context and their relevance to the present day, while taking into account the characteristics and unique needs of this heterogeneous population. This should be done in a manner that enables distinguishing between children, youth, and young adults and defining age ranges accordingly. Additionally, the Ministry should provide guidance on this matter to all local social services departments (MASHACH). This would allow for the collection of unified data, enable mapping, and support the provision of optimal care to this population.
- 💡 It is recommended that the municipalities of **Arad**, **Kiryat Gat**, and **Ramla** increase their preventive efforts in addressing at-risk youth by investing resources and efforts in the education system, in order to reduce levels of violence and youth involvement in criminal activity within their jurisdictions.
- 💡 It is also recommended that the social services departments in the local authorities of **Arad**, **Kiryat Gat**, **Kiryat Motzkin**, and **Yafia** plan and implement proactive measures designed to identify at-risk youth. These local authorities should engage in early detection activity, operate in an integrated manner, and make full use of the information available to them, subject to privacy protection laws and restrictions on interdepartmental data sharing, in order to identify youth at early stages of distress and



prevent deterioration of their situation. Additionally, it is recommended that the Municipality of Ramla expand its outreach and identification programs for at-risk youth.



It is recommended that the bodies in charge of setting policy in the areas of identifying and treating at-risk youth – the National 360° Program and the Ministry of Welfare, the Government Coordination Unit for the Rights of Children and Youth, the National Authority for Community Safety, Unit 105 (the National Child Online Protection Bureau - within the Israel Police at the Ministry of National Security), the Ministry of Education, and the Ministry of Health – establish, in consultation and coordination with the National Digital Agency, a computerized information system for data sharing among the entities involved in caring for children and youth at risk. It is further recommended that these bodies develop a policy regarding the use of computerized and online systems - their importance, implementation methods, and integration strategies. They should also allocate budgets for the development of digital and online systems, including tools based on artificial intelligence, across all levels of intervention (prevention, identification, and treatment), while promoting digital literacy within the government agencies operating in the fields of at-risk youth care.



It is recommended that the Ministry of Welfare promote the implementation of a policy favoring community-based solutions within intensive interventions, rather than out-of-home placements. At the same time, it is recommended that the local authorities examined – **Kiryat Motzkin, Ramla, and Yafia**, which did not use the intensive interventions at all, and the municipalities of **Arad** and **Kiryat Gat**, which used them only partially – integrate at-risk youth into community-based programs and intensive interventions before resorting to out-of-home placements.



It is recommended that the SHALEM Administration (acronym for Rehabilitation, Support, and Prevention) at the Ministry of Welfare ensure that local authorities implement the interventions for at-risk youth under its purview. The local authorities examined – **Arad, Kiryat Gat, Kiryat Motzkin, Ramla, and Yafia** – should implement the interventions offered by the Ministry of Welfare. They should examine ways to overcome barriers such as staffing shortages, limited operating hours, and the provision of lunch, in order to meet the needs of at-risk youth within their jurisdictions.



It is recommended that the local authorities of **Ramla** and **Yafia** complete the missing workforce and ensure that a "Warm Home" response is provided for all at-risk youth in need. It is also recommended that the municipalities of **Arad, Kiryat Gat, and Kiryat Motzkin** assess the need to establish a "Warm Home" intended for all at-risk youth who require it. The local authorities of **Arad** and **Kiryat Motzkin** are advised to fill unstaffed social worker positions for youth.



The Ministry of Welfare should examine the difficulties faced by local authorities in staffing youth social worker positions. In addition, it should consider how to assist local authorities in filling these positions, including by promoting flexible employment



arrangements, while also increasing the number of approved positions and taking appropriate action. The Ministry is also advised to review the incentives offered to employees in the local authorities' social services departments, including an examination of salary conditions and related employment terms.



It is recommended that the Minister of Welfare oversee the issue of at-risk youth and act immediately to rectify the deficiencies and reduce the gaps identified in this report. It is further recommended that the heads of the local authorities examined – **Arad, Kiryat Gat, Kiryat Motzkin, Ramla, and Yafia** – also act without delay to fulfill their responsibility to provide appropriate community-based responses for youth on the risk, danger, and disconnection continuum, and ensure that concern for the well-being of youth in their jurisdictions is placed high on their priority list.

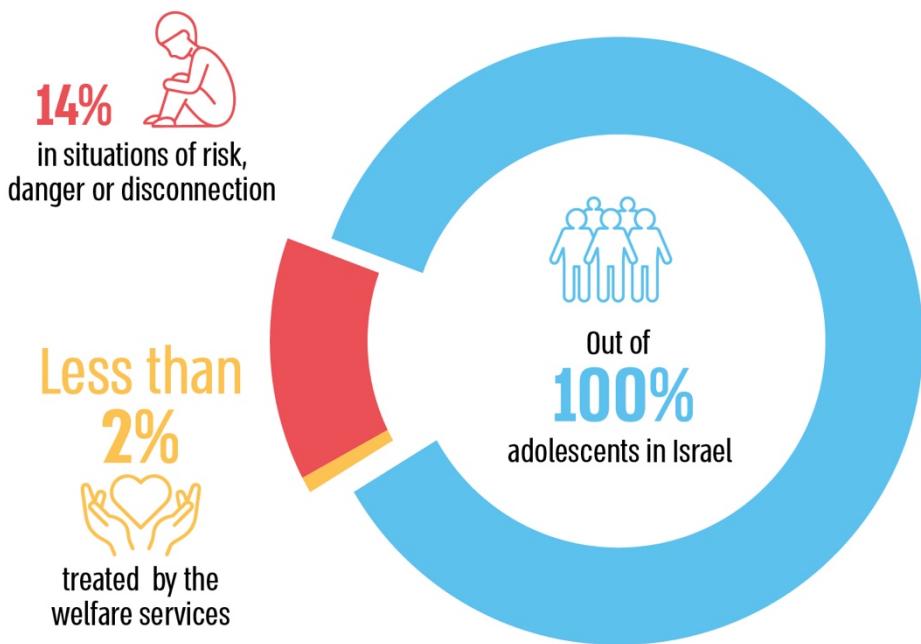
Data on Youth in the Municipality Compared to Youth Receiving Welfare Services

	Arad	Kiryat Gat	Kiryat Motzkin	Ramla	Yafia	All Local Authorities
All youth	2,604	6,207	3,935	9,468	2,519	1,098,747
Number of Youth Receiving Welfare Services (According to Local Authority Data)	83	167	33	94	250	The information does not exist
Number of Youth Receiving Welfare Services (According to SHALEM Administration Data)	30	108	40	93	21	19,044

The table shows that in all the local authorities examined, and indeed across all local authorities in Israel, fewer than 2% of youth are known to and treated by the municipal welfare and social services departments: 19,044 out of 1,098,747 youth in Israel. This is despite data from the National Council for the Child indicating that, as of 2022, approximately 14% of youth are identified as being in situations of risk.



Data on the Percentage of Youth in Situations of Risk, Danger, and Disconnection Compared to the Percentage of Youth Treated by the Welfare Departments



According to data from the Ministry of Welfare and Social Affairs for 2024, the National Council for the Child for 2022, and the Central Bureau of Statistics for 2022 covering all local authorities, as processed by the State Comptroller's Office.



Summary

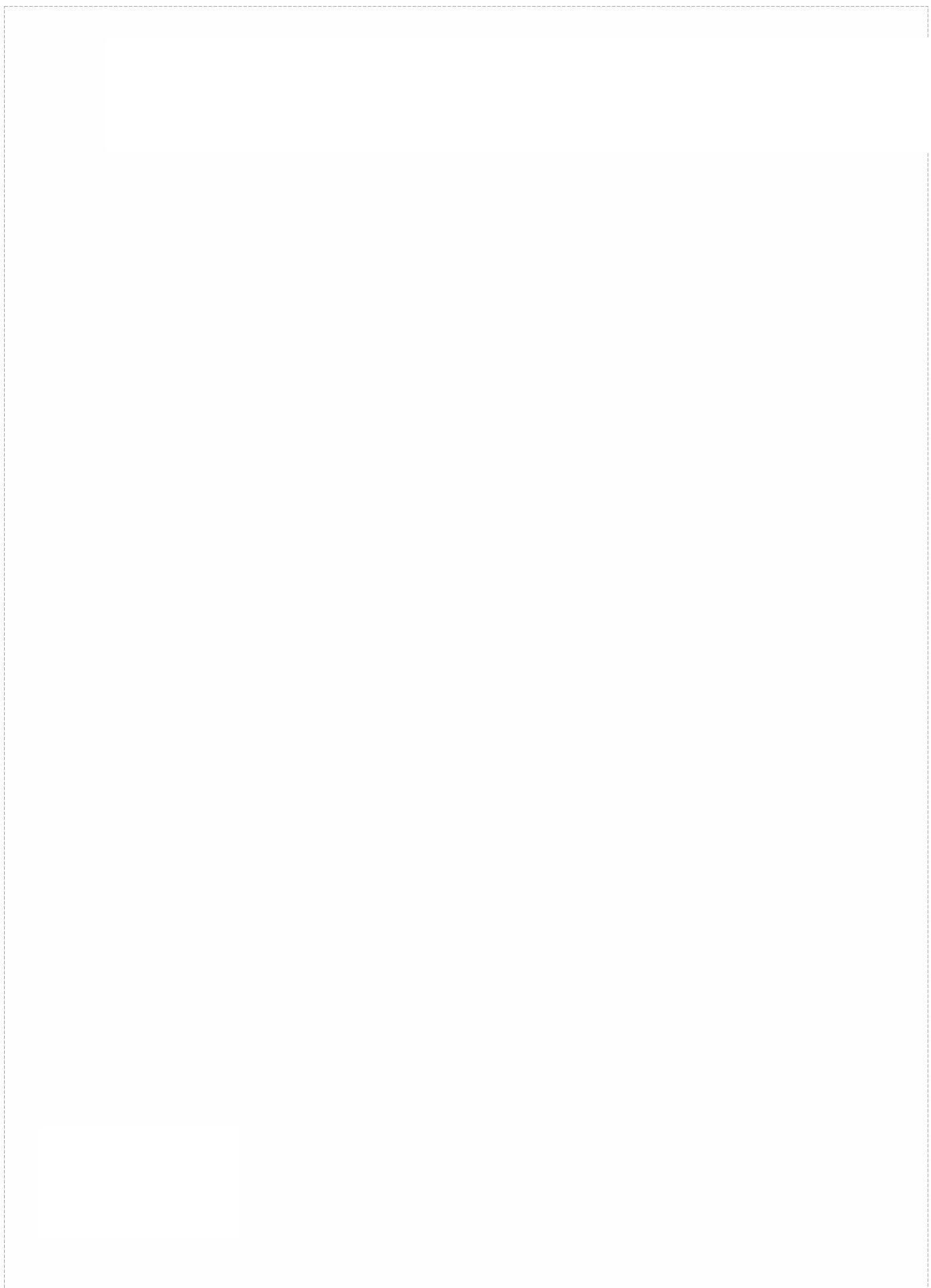
This report presents data indicating a steady increase in the number of at-risk youth in recent years and a deterioration in their situation, especially since the outbreak of the Swords of Iron War. The findings point to a clear need to provide this population with a broad and coordinated systemic response to address the range of challenges and needs they face, as well as the changes occurring in this field. The rise in the number of youth in situations of risk, danger, and disconnection does not align with the budget allocated for at-risk youth, as only part of that budget is actually used to provide services and responses within the community.

The Ministry of Welfare and the local authorities are struggling to provide the necessary response; namely, to ensure the safety of youth in situations of risk, danger, and disconnection, and to reduce the extent and severity of such situations. The growing needs within the framework of treating at-risk youth, contrasted with the shortage of necessary resources – which are dwindling due to the war – raise serious doubts as to the ability of the Social Services Department to provide a comprehensive network of services for at-risk youth.

The report highlights substantial gaps between the needs associated with treating youth in situations of risk, danger, and disconnection, and the actual services provided to them. It presents resounding warning bells regarding the treatment of this population. Although over 14% of youth are classified as at risk, only 2%–3%, those in the most acute and extreme circumstances, receive treatment from social services.

The findings of the report underscore the need for coordinated and synchronized action, both among central government agencies and between them and local authorities, in all matters relating to the provision of services that align with ministerial policy. Equally important is ensuring that these services meet the needs and preferences of at-risk youth themselves. The delivery of services must be grounded in the setting of goals, clear standards, measurement, appropriate budgeting and oversight of its allocation and service implementation.

Local authorities must make sure to integrate efforts aimed at identifying at-risk youth, preventing risk behaviors within this population, and addressing their needs across all relevant dimensions. They should hold regular discussions on the matter in coordination with the various care providers. It is unacceptable that many youth on the risk continuum – and in some municipalities, even the majority – are not known at all to the local authorities. The Ministry of Welfare and the local authorities cannot accept this situation. They must plan and initiate outreach activities to identify at-risk youth, both in the physical sphere and in the virtual realm. In addition, they must collect and map data on identified youth and broaden the range of available interventions, tailoring them to the youths' individual needs, characteristics, and evolving risk factors, while also promoting youth participation in shaping these responses to the greatest extent possible.





State Comptroller of Israel | Local Government
Audit Report | July 2025

Social Audit

**Dealing with the
Phenomenon of
Spousal Violence –
Follow-up Audit**



Dealing with the Phenomenon of Spousal Violence – Follow-up Audit

Background

Violence, in its broadest context, constitutes a violation of fundamental human rights, specifically the rights to life, bodily integrity, and dignity. When directed at women, including within the context of spousal relationships, it also constitutes a violation of a woman's rights regarding her body and her right to protection from violence. In addition to the personal harm sustained by victims in both the short and long term, violence within spousal relationships contains public dimensions that manifest as economic damage to society as a result of this crime and its repercussions, as well as its intergenerational implications. For over three decades, the State of Israel has undertaken proactive measures to address the issue of domestic violence, including violence in spousal relationships. Committees and professional teams dedicated to this issue have recognized that effectively addressing the phenomenon requires a multi-system, integrated, and coordinated approach that engages law enforcement agencies alongside professionals from the fields of education, health, treatment, and rehabilitation. Systemic coordination and collaboration on this matter should be spearheaded by a national framework for addressing domestic violence, overseen by a standing inter-ministerial committee headed by the Director General of the Ministry of Welfare (the Standing Inter-Ministerial Committee). The complexity inherent in the multi-systemic nature of addressing intimate partner violence and its extensive repercussions is compounded by additional distinctive characteristics that hinder effective treatment. These include the challenges associated with identifying instances of violence and accurately estimating the true magnitude of the phenomenon, partly attributable to the victims' trepidation regarding the potential repercussions associated with disclosing their experiences (the "bond of silence").

The Iron Swords War, which commenced in October 2023, has further compounded the challenges in dealing with spousal violence. Research indicates that national-level life-threatening events, such as natural disasters or armed conflicts, can exacerbate risk factors for violence and increase the prevalence of domestic violence, including within spousal relationships, potentially for several years following such events. Additionally, these occurrences may amplify the "bond of silence" inherent in domestic violence, resulting in a reduction in the reported incidence of the phenomenon. Consequently, during such times, it is imperative to re-evaluate the policies and strategies employed by all stakeholders in addressing this issue and to formulate the most effective responses.



The initial audit plan also encompassed the Lod Municipality; however, the audit there remained incomplete. During the preparation of the audit report, approximately one year subsequent to the commencement of the Iron Swords War, in October 2024, it was reported with profound regret that the director of the Unit for the Treatment and Prevention of Domestic Violence in the Municipality, Major (Res.) Yishai Greenbaum, of blessed memory, succumbed to his injuries after sustaining severe wounds during hostilities in southern Lebanon. Yishai served as a platoon sergeant in the Northern Nahal Brigade (Alon Brigade). Throughout the war, he chronicled his experiences on social media, articulating the additional and undefined responsibilities he assumed, particularly in his capacity as a social worker, amid the challenging and volatile circumstances engendered by the protracted conflict, a role that also entailed attending to the personal welfare of his soldiers. May his memory be blessed.



Key Figures

32 women

Were murdered by their partners in the years 2022-2024 (about a third of the murders of women in these years - 92 murders), according to Israel Police data

64%

Proportion of investigation files concerning domestic violence offenses opened in 2023 out of all investigation files opened concerning offenses within the family unit (23,951 out of 37,232), according to Israel Police data

576,000

Women or men aged 18-65 experienced violence, physical or non-physical, from their partners in the 12 months prior to the 2024 updated national survey on the extent of violence between partners (1 in 10); a quarter of them (about 146,000 women and men) experienced severe physical violence, according to the updated national survey

Only about 17,000

Women and men aged 15 and over were registered themselves, or had family members registered, with social services departments in local authorities as needing treatment in the area of domestic violence. This is according to data from the Central Bureau of Statistics (CBS) for 2023 (equivalent to approximately 11.6% of approximately 146,000 women and men who experienced severe physical violence from their partners, according to the updated national survey)



**Only about
60%**

Percentage of the designated annual budget made available to the Standing Inter-Ministerial Committee, which is anchored in the budget base, of the total annual budget recommended by the Directors General Committee¹ (NIS 155 million out of NIS 250 million per year)

**Only
3.6%**

The rate of estimated government spending on activities in the field of primary prevention compared to estimated government spending on activities in the field of tertiary prevention in 2023 (NIS 8.5 million compared to NIS 233.5 million)²

Only 23%

Percentage of male patients out of all adult patients (both women and men) in domestic violence treatment and prevention centers in 2023 (2,881 out of 12,271), according to self-reports submitted by the centers to the Ministry of Welfare

Only 10%

Percentage of prisoners who served time for domestic violence offenses and were integrated into community rehabilitation programs after their release, supervised or unsupervised, according to data from the Prisoner Rehabilitation Authority

1 The Directors General Committee was established by virtue of Government Resolution 1249, "Prevention and Treatment of Domestic Violence" (March 10, 2016).

2 Primary prevention activities are activities intended to prevent the phenomenon before it begins, including public education activities to raise awareness of the phenomenon and its damage; secondary prevention activities are activities to identify and locate situations of violence in their early stages and treat them; tertiary prevention activities are activities taken in the later stages of the phenomenon, in circumstances where the victims of violence are at risk and immediate intervention is required to protect them.



Audit Actions

 In 2021, the Office of the State Comptroller published a report documenting audit findings regarding "Dealing with the Phenomenon of Spousal Violence" (the previous audit)³. From August to December 2024, the Office of the State Comptroller evaluated the actions taken by governing authorities – central and local – to rectify the principal deficiencies identified in the previous audit (the follow-up audit). The follow-up audit was executed within the Social and Personal Services Administration at the Ministry of Welfare and Social Affairs (Ministry of Welfare) as well as within the Standing Inter-Ministerial Committee for Addressing the Phenomenon of Domestic Violence (the Standing Inter-Ministerial Committee). Additionally, the follow-up audit encompassed social services departments and centers for the treatment and prevention of domestic violence in the municipalities of **Bet Shemesh, Bnei Brak, Dimona, Hadera, Yavne, Sakhnin, Acre, Kiryat Mal'akhi, Rosh Ha'Ayin, and Rahat**, as well as the Kadima-Tsoran and Shibli – Umm al-Ghanam local councils, and the Drom HaSharon and Mateh Yehuda regional councils – local authorities that were also examined in the previous audit (the local authorities examined). Information was gathered during the follow-up audit in the authorities examined primarily through an online questionnaire disseminated to these local authorities. The audit findings also relied on an analysis of data from all local authorities received from the Ministry of Welfare and other audited bodies. The analysis incorporated an examination of the distribution of audit findings according to the various characteristics of local authorities based on Central Bureau of Statistics (CBS) data for the end of 2022, as well as according to the classification of local authorities as per Ministry of Interior data.

The follow-up audit also included assessments of the Ministry of National Security and the Israel National Authority for Community Safety within the Ministry of National Security (the Community Safety Authority), along with the Israel Police and the Prison Service, which fall under the Ministry of National Security; the Ministry of Construction and Housing; the Ministry of Health; the Courts Administration; the Ministry of Education; the Ministry of Justice; the Ministry of Aliyah and Integration (the Ministry of Aliyah); the Ministry of Interior; and the Prisoner Rehabilitation Authority and the Probation Service within the Ministry of Welfare. Furthermore, the follow-up audit encompassed the Authority for the Advancement of the Status of Women within the Ministry of Social Equality and the Advancement of the Status of Women, which was not included in the previous audit.

It should be noted that in certain areas addressed in the follow-up audit, the scope of examination was broadened beyond that of the previous audit, and several new topics not covered in the previous audit were also included. For the sake of clarity, the audit

³ State Comptroller, **Reports on the Audit of Local Government** (2021), "Dealing with the Phenomenon of Spousal Violence", pp. 433–566.



conducted on topics that were not included in the previous audit, or which underwent an expanded examination compared to the previous audit, will henceforth be referred to as "the current audit".

Key Findings



Definition of the Phenomenon of Spousal Violence – The previous audit indicated that the definition of domestic violence, including spousal violence, suggested by the Rosenbaum Committee⁴ in 2016, had not been codified in legislation or other regulatory frameworks, nor had any alternative uniform definition been so codified. Additionally, it was established that Israel did not sign the Istanbul Convention and, consequently, did not ratify it. The follow-up audit found that this deficiency **had not been rectified**. As of the audit end date, in December 2024, over eight years after the Rosenbaum Committee recommended a comprehensive definition to serve as "a uniform government definition for the phenomenon of domestic violence in all its forms", neither this definition nor any agreed-upon alternative had been formally incorporated into the legal provisions that delineate the legal and professional framework for addressing the issue, or into other regulatory stipulations, including the Social Work Regulations (SWR provisions)⁵. Furthermore, legislative proposals aimed at including economic violence within the framework of laws designed to mitigate domestic violence had not been transformed into enforceable legislation. The absence of a uniform definition of domestic violence within legal or regulatory provisions impedes the capacity to monitor the phenomenon or evaluate its magnitude, and may result in inconsistencies in the execution of governmental policy, alongside discrepancies in the nature and extent of responses provided in relation to the various characteristics of the phenomenon.



National System for Dealing with the Phenomenon of Domestic Violence – The current audit revealed that as of the audit end date, in December 2024, approximately seven years subsequent to the adoption of the Directors General Committee's recommendations by governmental resolution, the full implementation of the recommendation for establishing a national system to address domestic violence had not been realized. The system, as outlined in the Directors General Committee's

⁴ The Rosenbaum Committee was established in 2014, by decision of the then Minister of National Security and Minister of Welfare, with the aim of improving the "systemic treatment of dealing with the phenomenon of domestic violence". The Committee's recommendations were published in 2016.

⁵ The provisions of the Social Work Regulations were established in accordance with the Welfare Services Law, 1958 and its regulations, and were primarily intended to outline the professional infrastructure for the work of social services departments in local authorities.



recommendations, had yet to be instituted at district and local levels. Moreover, the operations of the Standing Inter-Ministerial Committee, led by the Ministry of Welfare, and which commenced activity before the Directors General Committee's recommendations, were not aligned with the hierarchical structure, areas of responsibility, and authority stipulated in those recommendations. The audit further found that the Standing Committee had not developed budget-oriented work plans for the years 2023 and 2024, resulting in a failure to deliberate on the execution of these plans. Additionally, systematic and regular data collection pertaining to the allocation and utilization of the designated budget was lacking. This inadequacy inhibits the Committee's ability to address potential barriers impacting the optimal usage of the budget.

Transfer of Data and Information on Victims of Spousal Violence and on Offenders

Offenders – The previous audit found that the recommendations of the inter-ministerial committees of 1998 (Ben-Shalom Committee) and 2016 (Rosenbaum Committee) with regard to the regulation of information transfer between treatment agencies and law enforcement entities had not been enacted, and necessary legislative modifications remained incomplete. The follow-up audit substantiated that this deficiency **had not been rectified**, noting the persistent legal barriers despite the broad consensus regarding the necessity for legal regulations governing information transfer between treatment centers and law enforcement agencies. Furthermore, the current audit highlighted a lack of consideration for the essential legal regulation of information transfer during crises and emergencies, a need that intensified during the Iron Swords War, as access to current information and data could become increasingly complex amidst significant workloads and potential disruptions in communication and computing infrastructures, alongside circumstances entailing extensive population evacuations.

Centralized Computerized Management of Data on the Phenomenon of Spousal Violence

– The previous audit revealed that, as of August 2020, no central computerized system existed for managing data concerning domestic violence and the population of service recipients. The follow-up audit indicated this deficiency has been **rectified to a small extent**. As of the audit end date in December 2024, the Standing Inter-Ministerial Committee, led by the Ministry of Welfare, had not finalized the establishment of a central computerized system as recommended by the Directors General Committee. In this context, crucial data necessary for developing a coordinated policy and assessing its efficacy over time may remain unavailable to decision-makers when required. This includes discrepancies between the estimated prevalence of severe physical violence in spousal relationships within the general population (approximately 146,000 individuals aged 18 to 65, according to the latest national survey) and the actual number of service recipients in this domain (approximately 17,000 individuals aged 15 and over who either personally or through family members had registered needs within social services departments, of which approximately 12,300 were treated in centers for domestic violence prevention). Furthermore, the reliability and timeliness of this data cannot be assured, particularly with respect to manually collected information.



Budgetary Aspects of Addressing the Phenomenon of Spousal Violence

- **Budget Allocation and Utilization** – The previous audit indicated that from 2017 to 2020, only approximately NIS 128 million was allocated, cumulatively, for the implementation of the recommendations of the Directors General Committee, representing about 43% of the estimated costs for these recommendations during that period (about NIS 300 million). The follow-up audit revealed that this deficiency was **partially rectified**. As of the audit end date in December 2024, the total cumulative designated budget made available to the Standing Inter-Ministerial Committee since the time the recommendations were first made in 2017, amounted to approximately NIS 700 million, with approximately 75% of this amount transferred following the previous audit (approximately NIS 520 million out of NIS 700 million). However, the designated and permanent annual budget, anchored in the budget base, constituted approximately 60% of the annual budget recommended by the Directors General Committee (approximately NIS 155 million out of NIS 250 million). It is noteworthy that during the Iron Swords War, no additional designated budget was allocated to the Inter-Ministerial Committee for the purpose of adapting the responses concerning domestic violence to the effects of the war.
- **Management of the Budget** – The current audit also examined the management practices of the designated budget available to the Standing Inter-Ministerial Committee, an aspect not previously examined. It was noted that this designated budget is not managed within a separate ("ear-marked") budget regulation or designated fund center, nor is it associated with an "overarching mission". As a result, there exist significant challenges in conducting internal or external monitoring and control over the allocation of the budget to other governmental bodies, local authorities, or other entities, thereby complicating the systematic oversight of budget utilization by these organizations. Additionally, it was observed that budget management occurs simultaneously in both the Ministry of Welfare's computer systems and via Excel files.

Addressing Spousal Violence During Crises and Emergencies and During the Iron Swords War

Iron Swords War – The current audit evaluated whether and how governmental policies and work plans related to addressing spousal violence were adapted in light of the circumstances following the outbreak of the Iron Swords War. As of the current audit end date in December 2024, it was found that, in the absence of adequate legal frameworks for information transfer between treatment and law enforcement agencies, as well as a central computerized data management system for domestic violence issues, the Ministry of Welfare lacked current and comprehensive data regarding the number of actual service recipients in this domain. Consequently, it was not feasible to accurately assess the direct and indirect repercussions of the war on the reported prevalence of domestic violence, both generally and within spousal relationships specifically. The Ministry of Welfare possessed partial data concerning the number of individuals who



approached a Commissioner for Risk Assessment, hampered by the absence of a dedicated computerized system for managing and processing referrals. Although the Ministry recognized significant underreporting among domestic violence victims and the tendency of many to refrain from seeking assistance, it had not undertaken a reevaluation of resource and budget allocation strategies to optimize their use. This is particularly pertinent in light of the partial occupancy of shelters and the associated funding mechanisms requiring ongoing financial support for these facilities under the prevailing circumstances. The Ministry of Welfare consequently failed to direct local authorities to engage in such reevaluation and to assess the adequacy of treatment and financial resource allocation in relation to fluctuations in both the prevalence and characteristics of reported incidents.

 **Government Policy and the Extent of Government Spending in the Field of Primary Prevention**

Primary Prevention – The previous audit indicated that the Ministry of Welfare, the Ministry of Education, and the Community Safety Authority do not function under a unified and coordinated policy in regard to primary prevention. The estimated government expenditure on activities within this domain was minimal, approximately 1.4%, amounting to approximately NIS 2.9 million, compared with approximately NIS 212.5 million allocated for tertiary prevention activities. The follow-up audit indicated that this deficiency was **rectified to a small extent**. Despite the expansion of existing programs since the previous audit, a comprehensive and coordinated policy in primary prevention has yet to be established by the Ministry of Welfare, the Ministry of Education, the Ministry of Health, the Ministry of National Security, and the Community Safety Authority. Furthermore, the rate of estimated government spending on primary prevention activities, in comparison to estimated government expenditure on tertiary prevention activities, remains minimal at 3.6% - approximately NIS 8.5 million - compared to approximately NIS 233.5 million.

 **Primary Prevention Activities in the Workplace** – The workplace, like the education system, has the potential to play a central role in raising awareness regarding the phenomenon of spousal violence and in assisting affected individuals. This includes mechanisms for reporting incidents of violence and encouraging employees exposed to domestic violence to seek support, thereby enhancing their sense of security and providing workplace support, including financial assistance. The current audit revealed that, as of its end date in December 2024, a proposal to amend legislation aimed at engaging certain employers in addressing domestic violence has not yet advanced to binding legislation. Additionally, the current audit found that no other actions were undertaken in this regard by the Standing Inter-Ministerial Committee, led by the Ministry of Welfare.

 **Employment of Domestic Violence Coordinators in the Mental Health System**

– The current audit disclosed that in 2021, nearly one-fifth (approximately 18%) of domestic violence cases identified within the health system were linked to declared referrals based on mental health symptoms, such as suicide attempts and addiction



(1,630 out of 8,814). Nevertheless, the Ministry of Health does not allocate a designated budget for the employment of domestic violence coordinators within psychiatric hospitals and within the community mental health system. As of the current audit end date in December 2024, such coordinators are employed in only two psychiatric hospitals.



Treatment of Men in the Cycle of Violence at Centers⁶ – The previous audit revealed that among all adult patients (both male and female) in centers for the treatment and prevention of domestic violence, men constituted only approximately 27%, with lower rates observed among male patients in the non-Jewish population (approximately 19%). The follow-up audit confirmed that this deficiency had been **rectified to a small extent**. Although there was an increase in the absolute number of male patients from 2,458 in 2019 to 2,881 in 2023, this increase occurred at a rate lower than that of the absolute number of female patients. Consequently, the percentage of male patients diminished during these years, decreasing from 27% to 23%, while the percentage among male patients in the non-Jewish population remained unchanged at 19%.



Treatment in Centers for the Treatment and Prevention of Domestic Violence for People of Soviet and Ethiopian Descent – The previous audit indicated a lack of alignment between the scope of the designated positions allocated within the framework of the dedicated program for persons of Soviet and Ethiopian descent receiving treatment (the "Bridges" program) and the actual needs of local authorities. Notably, a significant majority of the local authorities involved in the program were classified as being in medium or high socio-economic index areas (25 out of 28 local authorities). The findings of the follow-up audit revealed the deficiency has been **rectified to a small extent**. It was observed that between 2022 and 2024, there was a shift in the composition of the local authorities participating in the program, while the budget allocated for the program remained unchanged during this period. Although local authorities did not fully capitalize on the available budget and despite the necessity of investigating the barriers to budget utilization, it was determined that neither the Ministry of Aliyah nor the Ministry of Welfare conducted regular joint discussions regarding the operational framework of the program nor assessed its suitability concerning the percentage of immigrants residing within their respective areas. Furthermore, the aforementioned ministries did not evaluate the utilization of the designated budget by local authorities within the program or the reallocation of the budget to other local authorities that were not included in the program and may not have met the criteria stipulated for the designated budget.

⁶ It should be noted that men who are in the cycle of violence may need treatment and rehabilitation as they may be either perpetrators or victims. However, data on the characteristics of the phenomenon, and for example data on the characteristics of complainants and suspects of violent crimes between spouses and the characteristics of those who testified that they were subjected to an incident of physical violence by their spouse or who testified that they feared for their safety or life, indicate that in these cases the phenomenon of intimate partner violence is often characterized by the man's violence towards the woman, and by the men being the perpetrators rather than the victims.



Physical Accessibility and the Treatment Environment in Social Services Departments and Centers for the Treatment and Prevention of Domestic Violence – The previous audit revealed that the facilities of the Center for the Treatment and Prevention of Domestic Violence and the Department of Social Services in the **Bet Shemesh** Municipality, as well as the **Shibli – Umm al-Ghanam** Local Council, were not compliant with legal accessibility requirements for persons with disabilities. The follow-up audit indicated this deficiency has been **partially rectified**, though as of the audit end date in December 2024, the **Bet Shemesh** Municipality had not officially completed the necessary accessibility measures for its center's facilities. Furthermore, it was discovered that the Center for the Treatment and Prevention of Domestic Violence in the **Sakhnin** Municipality similarly lacked accessibility for persons with disabilities, and issues concerning patient and caregiver safety and their perceptions of personal security were evident at another center.

Referral of Abusers for Treatment as Part of the Hearing on a Motion for a Protection Order – The previous audit revealed that, as at its end date, the Courts Administration lacked data pertaining to the number of protection orders that resulted in male defendants being referred for treatment. However, according to information from the Ministry of Welfare, courts referred only 89 individuals to treatment centers during the year in question. Additionally, data from the Courts Administration indicated that from 2015 to 2019, merely 14% of serving judges (99 out of 725) participated in seminars addressing domestic violence issues. The follow-up audit revealed this deficiency has been **rectified to a small extent**. Under Amendment 18 to the Prevention of Domestic Violence Law, courts were mandated to order assessments regarding the treatment suitability of individuals against whom protection orders were issued. Despite the Amendment being implemented in August 2022, as of December 2024, preparations by the Ministry of Welfare for putting this arrangement into practice remained incomplete, with only about 25% of the necessary personnel designated to support the implementation of the arrangement being staffed. Furthermore, between 2020 and 2024, only approximately 7% of the sitting judges participated in domestic violence seminars, and no targeted training for judges took place following the enactment of Amendment 18. Ultimately, as of the follow-up audit end date, the Courts Administration, responsible for the judiciary's administrative activities, did not possess the data necessary to assess the implementation of Amendment 18, which falls within its scope of responsibility. It is essential that this data be disseminated to the Ministry of Welfare and the Ministry of Justice, entrusted with the implementation of said law, to facilitate an evaluation of the future repercussions of the Amendment on the volume of individuals referred for treatment following spousal violence.

Protection and Rehabilitation in Shelters and Transitional Housing – The previous audit underscored challenges in various aspects concerning the operational interfaces between treatment and prevention centers for domestic violence and social services departments and shelters. This included issues related to collaboration, the treatment services provided to women referred to shelters, and the shelter intake



process, which was characterized as being selective and burdensome, necessitating extensive documentation. The follow-up audit indicated that the deficiencies had been **rectified to a small extent**. Despite a measure of satisfaction reported by social services departments and domestic violence treatment centers regarding their collaboration with shelters, responses from local authorities to the questionnaires revealed ongoing ambiguities regarding a woman's eligibility for shelter placement. Discrepancies may arise, particularly in cases involving unique complexities or specific needs of women and their children (e.g., language barriers, mental health issues, or the abusive partner's criminal history). This situation may result in inconsistency in shelter practices for evaluating the appropriateness of women victims of violence and their children for treatment, potentially hindering immediate assistance for those facing imminent threats to their safety.

Involvement in a Community-Based Treatment-Rehabilitation Process

Following Release from Incarceration – The previous audit indicated that a large majority of individuals incarcerated for domestic violence offenses are released administratively, without their cases being reviewed by the Parole Board, which possesses the authority to condition their release upon participation in a community rehabilitation program. This situation similarly applies to individuals who are not granted early release due to being deemed high-risk, thus serving their complete prison term prior to release. The follow-up audit demonstrated that this deficiency **has not been rectified**, with the rate of individuals who have served prison sentences for domestic violence offenses and who subsequently enter into community rehabilitation programs, whether supervised or unsupervised, continuing to be alarmingly low (less than 10% of the relevant prisoner population). Furthermore, it has been found that the absence of a dedicated budget results in the Prisoner Rehabilitation Authority lacking adequate resources, including substantial incentives, necessary to facilitate and promote the integration of both administrative releasees and those who have served their full sentences into community rehabilitation programs.



Assessing the Danger to Victims of Spousal Violence – The previous audit indicated that the Ministry of Welfare had yet to finalize the development and formulation of a standardized danger assessment tool, as per the recommendations of the Rosenbaum Committee. The follow-up audit suggested that this deficiency has been **rectified to a great extent**. As of December 2024, the implementation of the new risk assessment tool was actively underway. The inter-ministerial team tasked with risk assessment anticipated that the comprehensive implementation across all relevant entities would be completed within approximately two years, contingent upon the conclusion of its operational validation.



Estimating the Scope of the Phenomenon of Spousal Violence – The previous audit found that no exhaustive and contemporary survey had been conducted since the onset of the 21st century to investigate the dimensions and characteristics of violence against women in Israel, in alignment with the comprehensive definition advocated by the Rosenbaum Committee or any other uniform definition. The follow-up audit reported that this deficiency had been **rectified to a great extent**. In 2024, a national survey was conducted addressing the scope of violence within spousal relationships and its characteristics, referencing the 12 months prior to the survey. Nevertheless, it was noted that as of the follow-up audit end date in December 2024, the Standing Inter-Ministerial Committee had not yet convened to discuss the survey findings, nor had it evaluated the necessity for additional surveys regarding their focus or frequency beyond the recommendations of the 2016 Directors General Committee. Consequently, the need for adjustments to national policy and annual work plans in light of the survey findings has not been assessed.

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Self-reporting by the Supervised Entity (Self-regulation) – The previous audit revealed that only 95 out of 110 local authority-operated centers for the treatment and prevention of domestic violence submitted reports to the Ministry of Welfare in 2019 (approximately 85% of all centers), with these reports being manually submitted. The follow-up audit indicated that this deficiency has been **rectified to a great extent**, as the Ministry of Welfare is leading the development of a computerized system intended to manage work processes within the centers. Once fully implemented across all centers, this system is expected to significantly enhance data management and accessibility for social services departments and the centers. However, the reporting method – which remains manual – and its frequency, combined with the lack of a standardized operational interface between the Ministry's headquarters and district offices, prevented the Ministry of Welfare from obtaining complete and reliable monthly data on service recipients in the centers, along with essential metrics regarding service quality, including treatment waiting times and dropout rates. Such data is critical for decision-makers to



assess trends, particularly during crises and emergencies, such as during the Iron Swords War.

Dealing with the Phenomenon of Spousal Violence in Times of Crisis and Emergency and During the Iron Swords War – The Office of the State Comptroller notes that the Ministry of Welfare initiated a rapid survey in January 2024 to assess the war's impact on domestic violence prevalence and its characteristics. However, since January 2024, the Ministry of Welfare has not conducted any additional surveys on the matter.

Primary Prevention Activities in the Education System – The previous audit disclosed that the Ministry of Education lacked comprehensive data regarding the extent of the "Friendship and Relationships" program, when under the integrated implementation model (executed via educational counselors in schools with involvement from the Center for the Treatment and Prevention of Domestic Violence), the program was offered in approximately 12% of high schools, with around 1.6% of students in grades 11 and 12 having been exposed to it. It was also found that the program's efficacy in meeting its objectives had not been evaluated. The follow-up audit indicated that this deficiency had been **rectified to a great extent**. At the time of its completion, the program was implemented in grade 11 in the vast majority of high schools in the regular official education system (approximately 79% of schools). However, it was noted that less than half (approximately 47%) of the boys and girls in the targeted age group were exposed to the program's content. Furthermore, at the follow-up audit end date, the program had only been implemented within the regular official education system, which includes state, state-religious, state Arab, and rural education, and was not extended to non-state educational institutions, particularly in the ultra-orthodox and Arab sectors. Regarding the assessment of the program's effectiveness in achieving its goals, it was stated that the Ministry of Education has initiated an accompanying study expected to conclude in September 2025.

Accessibility of Methods of Contact and Assistance in the Field of Domestic Violence – The Office of the State Comptroller acknowledges initiatives by the **Acre** Municipality and the **Matcheh Yehuda** Regional Council aimed at facilitating contact with the Center for the Treatment and Prevention of Domestic Violence through additional communication channel, the WhatsApp business messaging platform.

The Financing Model of Centers for the Treatment and Prevention of Domestic Violence – The previous audit revealed that the existing financing model inadequately reflected the actual services provided at the centers, resulting in insufficient funding for their operations. The follow-up audit indicated that this deficiency has been **fully rectified**. The Ministry of Welfare has worked towards establishing a financing model that aligns with the scope of services rendered and the professional staff employed at the centers. Furthermore, efforts have been made to regulate reimbursement for centers

providing regional services to clients residing in local authorities that do not operate their own centers.

Treatment of Men in the Cycle of Violence at Centers – The Office of the State Comptroller commends the Ministry of Welfare for its dedicated campaign aimed at enhancing the treatment of men within the cycle of violence, which has evidently resulted in an increased number of men seeking treatment through the national helpline administered by the Ministry of Welfare.

Enforcement of Protection Orders by Electronic Means – As of the previous audit end date in November 2020, there were no available instruments to enable the effective real-time enforcement of protection orders. The follow-up audit indicated this deficiency has been **rectified to a great extent**. As of August 2024, Amendment 19 to the Prevention of Domestic Violence Law came into effect, permitting the supervision and enforcement of protection orders via technological means, accompanied by periodic reporting obligations and related research on the implementation of this arrangement. Nonetheless, the follow-up audit found that as of its end date in December 2024, the preparations for the execution of the new arrangement had not been finalized, including the establishment of the requisite normative infrastructure necessary for its comprehensive implementation.

Dropout Rates from Treatment in the Probation Service – The previous audit indicated that between 2015 and 2019, approximately one-third of those treated at Bet Noam in the center of Israel discontinued treatment, while approximately 83% of those treated at Bet Noam in the south of Israel exited treatment prematurely. Despite the challenges faced by violent men in maintaining their participation in treatment, which underscores the importance of monitoring dropout rates, it was noted that the Probation Service lacked data on dropout rates from treatment groups. The follow-up audit found that this deficiency had been **rectified to a great extent**, as the dropout rate from both Bet Noam establishments dropped to an average of 27% in the years 2022-2023. This decline was particularly evident at Bet Noam in the southern region, where the average dropout rate during these years was approximately 36%. Furthermore, the Probation Service had commenced the collection of data concerning dropout rates from treatment groups, although such efforts were not yet systematic or regular. This issue has been incorporated into the work plan for 2025 from both professional and technological perspectives. According to the data provided on dropout rates from treatment groups, this rate, at approximately 33%, exceeded the average dropout rate from Bet Noam, which stood at about 27%.

Treatment and Rehabilitation Within Prison Walls – The previous audit indicated that in 2019, around 62% of prisoners serving sentences for domestic violence offenses participated in treatment during incarceration (889 out of 1,438), while approximately 15% (219 out of 1,438) were incorporated in dedicated rehabilitation programs. The follow-up audit demonstrated that this deficiency has been **rectified to a great extent**, with the rate of prisoners serving sentences for domestic violence offenses who engaged



in rehabilitation programs during their imprisonment increasing to approximately 75% as of February 2025. The percentage of these prisoners participating in dedicated rehabilitation programs during incarceration also rose to approximately 40% by February 2025. It is noteworthy that during the years 2021-2023, the percentage of prisoners serving short sentences, whose willingness to engage in treatment during incarceration might be more limited, remained similar to that identified in the previous audit (approximately 64%, equating to 2,037 out of 3,172), whereas in 2024, this percentage decreased to about 49% (567 out of 1,147).

Key Recommendations

-  The Office of the State Comptroller reiterates its recommendation to the Ministry of Welfare, which leads the Standing Inter-Ministerial Committee, to collaborate with the Ministry of Justice in enshrining an updated legislative definition of "domestic violence", whether the one derived from the Rosenbaum Committee's findings or another standardized definition, so as to ensure a coherent approach to addressing the phenomenon of domestic violence across all responsible entities. It is essential, first and foremost, that the current definition be anchored in the provisions of the Social Work Regulations established by the Ministry of Welfare, which systematically regulate the methods for coping with domestic violence. Furthermore, this action would signify the State of Israel's commitment to the core principles of the Istanbul Convention, which provides a framework for addressing violence against women, particularly in the context of spousal relationships, in respect of which there is considerable consensus.
-  The Ministry of Welfare, heading the Standing Inter-Ministerial Committee, must act expeditiously to fully implement the recommendations from the Directors General Committee, particularly the establishment of a comprehensive national system for addressing domestic violence. This implementation should be contingent upon an evaluation of the need to adapt and update these recommendations, given the time elapsed since their initial adoption and any relevant changes in this domain. Additionally, the Ministry of Welfare must delineate and clarify – via a binding regulatory directive – the normative foundation governing the activities of the Standing Inter-Ministerial Committee and adjust the managerial oversight at its helm. Such measures will ensure the Committee's optimal functioning in coordinating systemic responses to the issue of domestic violence.
-  It is recommended that the Ministry of Welfare initiate additional surveys that are systematic, periodic, and capable of providing real-time monitoring of both the reported and actual scope of domestic violence, alongside observable changes in its characteristics. Such data may serve to evaluate policy and inform the strategic planning of the allocation of treatment resources and budgets and their optimal utilization.



-  The Ministry of Justice, the Ministry of National Security, the Ministry of Health, and the Ministry of Education – under the auspices of the Standing Inter-Ministerial Committee chaired by the Ministry of Welfare, and in coordination with local authority social services departments – must address legislative and regulatory measures necessary to eliminate legal barriers regarding information transfer between various treatment agencies and law enforcement, both during routine and emergency situations, whilst balancing privacy rights with the provision of effective professional responses.
-  The Ministry of Welfare should finalize the implementation of a specialized computerized system designed to manage the operational processes of local authority centers for the treatment and prevention of domestic violence. Furthermore, the Office of the State Comptroller reiterates its recommendation for the Ministry of Welfare, heading the Standing Inter-Ministerial Committee – in collaboration with the Ministry of National Security, the Ministry of Education, the Ministry of Health, the Israel Police, and the Prison Service – to pursue the establishment of a central computerized data collection and management system pertaining to spousal violence and the population of service recipients in this domain. Data collection through this proposed system should be in accordance with a clear policy regarding the management and transfer of information between agencies, consistent with legal provisions, and align with the uniform definition of domestic violence as recommended by the Rosenbaum Committee. Due attention should be paid to the types of data collected – both administrative data and information specifically gathered to measure the extent of the phenomenon. Additionally, it is advisable that aggregate data amassed through the central computerized system be made publicly accessible online, like the gender-based violence indicators initiated by the Authority for the Advancement of the Status of Women in conjunction with the Central Bureau of Statistics.
-  It is advisable that the Ministry of Welfare, which heads the Standing Inter-Ministerial Committee, collaborate with the Ministry of Finance to assess the most appropriate and effective methods for managing the designated budget at its disposal, including by way of the establishment of a separate budget regulation, a designated center of funding, or an "overarching mission". Such measures should facilitate optimal monitoring and control, both internally and externally, of the allocation and utilization of the budget at the most detailed level feasible, while enhancing transparency in the proceedings of the Standing Committee and in the allocation and utilization of the designated budget, in accordance with the budget-linked work plans to be established for this purpose. To enable systematic and uniform management of data and ongoing monitoring of the allocation and utilization of the designated budget, which is currently performed in part manually, and to mitigate inaccuracies or data gaps, it is recommended that data management be conducted through a dedicated computerized system.
-  It is recommended that the Ministry of Education complete the accompanying study initiated in October 2024, aimed at assessing the effectiveness and efficacy of the "Friendship and Relationships" program in achieving its objectives. Additionally, it is recommended that, alongside or subsequent to the completion of the accompanying study (for instance, as part of the annual student survey of the National Authority for



Measurement and Evaluation in Education⁷), the Ministry of Education implement an annual survey to examine the prevalence of intimate partner violence or violent courtship among youth, even in demographic groups not targeted by the program, and to investigate their perspectives on the issue. The findings from this survey may be utilized to enhance understanding of the phenomenon of intimate partner violence among this age group and to inform further improvements to the program concerning its content and target audience. Furthermore, it is advisable that the Ministry of Education complete the pilot program within special education institutions and broaden the program's exposure, while also adapting its content to both formal and non-formal educational settings, including those within ultra-Orthodox and Arab communities. It is also recommended that the Ministries of Welfare and Education ensure coordination in the execution of the program with the departments of social services and centers for the treatment and prevention of domestic violence, thereby strengthening collaborative interfaces between these entities and the official education system to facilitate the sharing of information and expert knowledge concerning domestic violence.

-  The Office of the State Comptroller recommends that the Ministry of Welfare, the Ministry of Education, the Ministry of Health, the Ministry of National Security, and the Community Safety Authority, work in conjunction with the Authority for the Advancement of the Status of Women – responsible by law for formulating, promoting, and endorsing policies and initiatives to prevent violence against women, including intra-family violence – to develop a comprehensive, uniform, and coordinated policy in the realm of primary prevention, supported by evaluative research and results measurement. In this context, it is recommended that the Ministry of Welfare and the Community Safety Authority jointly regulate the roles of community social workers funded by the government in local authorities in a uniform and coordinated manner. Furthermore, it is recommended that the Ministry of Welfare and the Community Safety Authority cooperate to allocate staffing standards for community social workers to ensure optimal utilization of limited resources designated for primary prevention initiatives.
-  It is recommended that the Ministry of Welfare – in collaboration with the Ministry of Justice, the Ministry of Labor, the Civil Service Commission, and the Authority for the Advancement of the Status of Women – explore methods to engage employers in the workplace to address the issue of domestic violence, with a focus on raising awareness of the phenomenon and enhancing the sense of security among employees exposed to domestic violence. Additionally, it is advisable to encourage employers to support employees in seeking assistance and to provide the requisite support throughout this process.
-  In light of the incidence of domestic violence cases identified following referrals to the health system due to symptoms of mental health in 2021 (approximately 18% of all cases),

⁷ The National Authority for Measurement and Evaluation in Education (NAME) is a government auxiliary unit operating under the Ministry of Education.



as well as the link between those suffering from emotional difficulties and the propensity for violence, it is advised that the Ministry of Health, in collaboration with the Standing Inter-Ministerial Committee, allocate a designated budget for the appointment of domestic violence coordinators within the mental health system.

 It is advised that the Ministry of Welfare expedite the establishment of designated centers for the treatment of men, so as to enhance the availability of tailored services, particularly given their underrepresentation among adult patients in existing facilities. Concurrently, it is recommended to modify services in newly established centers and existing facilities to accommodate unique populations, including men from the religious, ultra-orthodox and Arab communities, as well as both new and veteran immigrants. Additionally, it is recommended that the Ministry of Welfare develop intervention strategies aimed at engaging men in treatment programs and addressing the issue of dropout from treatment.

 It is recommended that the Ministry of Welfare and the Ministry of Aliyah conduct joint and periodic discussions to facilitate regular and systematic oversight of the "Bridges" program, encompassing an evaluation of budget utilization by both participating and non-participating local authorities. Furthermore, it is essential to monitor changes in the needs of local authorities, considering factors such as the immigrant demographic within their jurisdictions, the number of immigrants seeking treatment, and the actual volume of those receiving treatment in centers designated for inclusion in the program, particularly in localities classified as having a low socio-economic index. The refinement of criteria for selecting local authorities for program inclusion should also take into account veteran immigrants who may still require linguistic and cultural accessibility, irrespective of the duration of their residency in Israel.

 The municipalities of **Bet Shemesh** and **Sakhnin** must promptly undertake requisite measures to modify the facilities of the centers for the treatment and prevention of domestic violence within their jurisdictions to ensure compliance with the Equal Rights Law and its accompanying regulations for persons with disabilities. It is advised that the municipality operating the additional center relocate its activities to an alternative venue to guarantee accessibility for all individuals in need of treatment, thereby emphasizing the importance of personal safety for those who utilize these services.

 The Ministry of Justice, in partnership with the Ministry of National Security, must take steps to enact regulations pertaining to the database that the Technological Supervision Unit is mandated to establish and oversee. Additionally, the Ministry of National Security must work towards the enactment of regulations concerning protection orders under conditional technological supervision, aiming to circumvent potential obstacles and to optimally prepare for the continual implementation of amendments to the law.

 It is recommended that the Ministry of Welfare strive to integrate and enhance the collaboration between centers for the treatment and prevention of domestic violence and shelters with the dispute resolution mechanism, particularly when there is disagreement regarding a woman's suitability for shelter services. It is crucial to alert these entities to the



potential involvement of the Ministry of Welfare in such cases and to stress the significance of this engagement, thereby ensuring that women facing genuine danger receive immediate assistance. At the same time, the Office of the State Comptroller advises the Ministry of Welfare to conduct a comprehensive assessment of the unique needs of women who are victims of violence and concurrently experience additional challenges, such as active addiction or complex mental health issues (dual morbidity) who were found to be unsuited to a shelter. This assessment aims to identify the specialized responses available to them within the domestic violence framework and to evaluate whether the Ministry of Welfare can provide adequate protection for these women under conditions in which they are in real danger and require urgent intervention.



It is recommended that the Ministry of Welfare undertake immediate action to finalize preparations for the implementation of Amendment 18 to the Prevention of Domestic Violence Law, in collaboration with the Courts Administration, to put the Amendment into practice. In this regard, it is suggested that the Courts Administration, as the body charged with oversight of the judicial authority's administrative activities, and the Ministry of Welfare, each within their respective domains, ensure the systematic collection, consolidation, and management of all pertinent data. This data shall be made accessible to both the Ministry of Welfare and the Ministry of Justice, who are tasked with the law's implementation, to facilitate the evaluation of the impact of Amendment 18 on the frequency of treatment referrals, identify emerging trends and patterns, and enhance the response offered to victims of domestic violence. This should include data pertaining to motions for protection orders, with background information as to the basis for issuing the order and any connection to the realm of domestic violence; the gender of the individual subject to the order; whether the order was granted or denied; the prohibitions outlined in the order; investigation files initiated by the Israel Police for breaches of the order; the number of prior orders issued against the same individual; and data regarding referrals for treatment of the individual against whom the order was sought, in accordance with the stipulations set forth in the law. It is advisable that this data, along with information on specialized training in domestic violence attended by incumbent judges, particularly those presiding over family courts, be compiled and managed within a dedicated computer system, with existing systems adapted as necessary to facilitate the collection and management of this critical data.

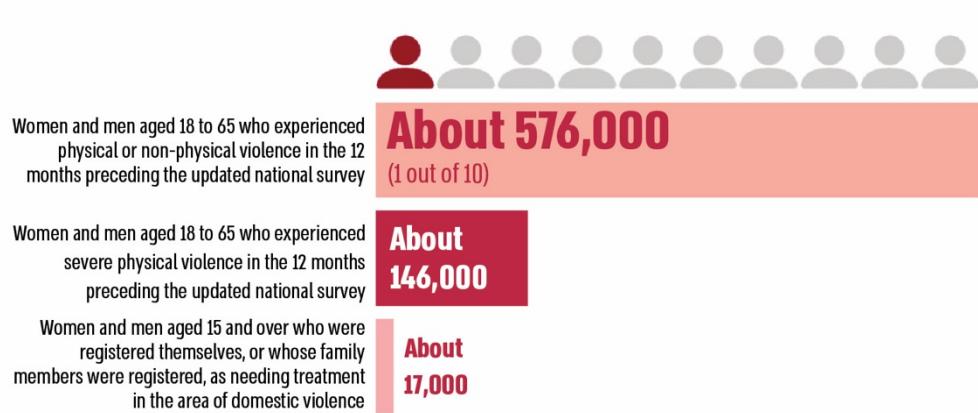


It is recommended that the Ministry of Welfare, which is in charge of the national framework for addressing domestic violence, in conjunction with the Ministry of National Security, the Prison Service, and the Prisoner Rehabilitation Authority, develop and implement expanded rehabilitation measures that correspond to the elevated risk associated with offenders serving prison sentences for domestic violence, who are released unconditionally or on administrative grounds – particularly those who, as of the follow-up audit end date, are allowed to return to the community without being enrolled in a community rehabilitation program. In the interim, it is advisable to review and adapt existing legal frameworks to enable the mobilization and promotion of the integration of



offenders who have served brief prison sentences for domestic violence into community rehabilitation programs, especially in cases not presented to the Parole Committee in accordance with established legal parameters. This may include conditioning the inclusion of the detention period until the conclusion of legal proceedings in the calculation of the overall incarceration duration.

The Principal Data Regarding the Magnitude of the Phenomenon of Spousal Violence, Derived from the Findings of the Most Recent National Survey, Compared with the Number of Individuals Documented in Social Services Departments as Requiring Assistance in the Field of Domestic Violence, as Indicated by CBS Data For 2023



According to the findings of the latest national survey and CBS data on those registered as needy in the field of domestic violence in 2023, processed by the Office of the State Comptroller.



The Ratio Between Estimated Government Spending on Primary Prevention Activities and Estimated Government Spending on Tertiary Prevention Activities, 2019 and 2023*



Tertiary Prevention

About NIS 233.5 million in 2023
(about NIS 212.5 million in 2019)



Primary Prevention

About NIS 8.5 million in 2023
(about NIS 2.9 million in 2019)

According to data from the Ministry of Welfare, the Ministry of Education, the Community Safety Authority and the Prison Service for 2019 and 2023, and according to SIGMA (System for Integrated Government Management and Administration) data for 2023, as processed by the Office of the State Comptroller.

* The estimated primary prevention costs include the costs of operating the "Friendship and Benevolent Relationships" program and employing community social workers funded by the Community Safety Authority. In 2019, these costs also include the costs of operating the "Gatekeepers" program. Tertiary prevention costs include the costs of incarceration and immediate protection. The calculation of primary prevention costs did not include the costs of the health system, and the costs of material assistance to victims of violence and the costs of rehabilitation of perpetrators were not included in the tertiary prevention costs.



Summary

For over three decades, the State of Israel has actively sought to address the issue of domestic violence, particularly within the context of spousal relationships. This initiative is predicated on an acknowledgment of its national responsibility and commitment to safeguarding victims of domestic violence, as well as providing treatment and rehabilitation for both victims and perpetrators. Officials from central government entities, in collaboration with their local government counterparts, engage in this endeavor with notable dedication, motivated by a sense of public and personal duty. The follow-up audit has indicated that while certain deficiencies identified in the previous audit have been rectified, additional gaps persist that require further action.

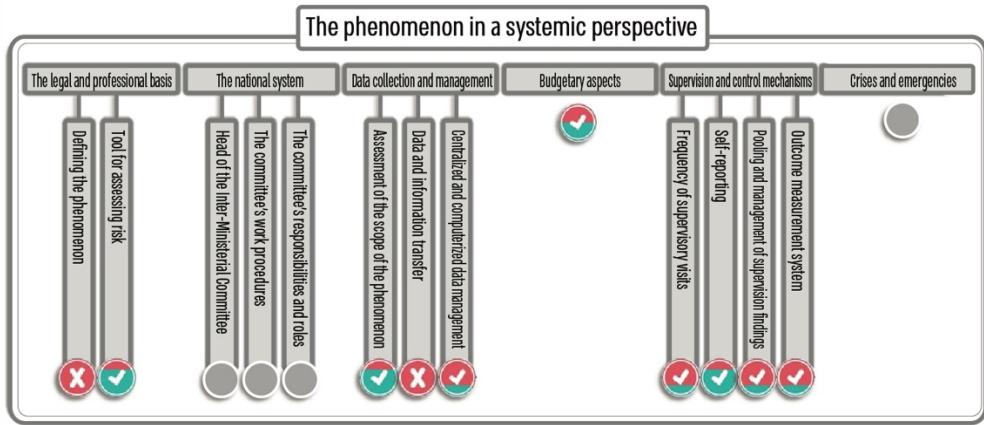
The follow-up audit revealed that significant systemic deficiencies related to spousal violence have been largely addressed since the previous audit. Furthermore, it was noted that over the intervening years, the Ministry of Welfare has advanced several wide-ranging measures anticipated to substantially improve the quality of domestic violence services delivered by local authorities. However, the audit indicated that recommended actions intended to enhance the national response mechanism for domestic violence and the Standing Inter-Ministerial Committee's mandate, have either not been undertaken or have been rectified only minimally. Additionally, the audit found a lack of formulated solutions for individuals released from incarceration who are either unsuitable for or unwilling to engage with rehabilitation programs in the community, post-release. These individuals, who potentially present the highest level of danger, are often not reviewed by the Parole Board, and their release is not contingent upon participation in a supervised rehabilitation program, leading to concerns regarding inadequate assessment of their risk and lack of input from treatment agencies and crime victims.

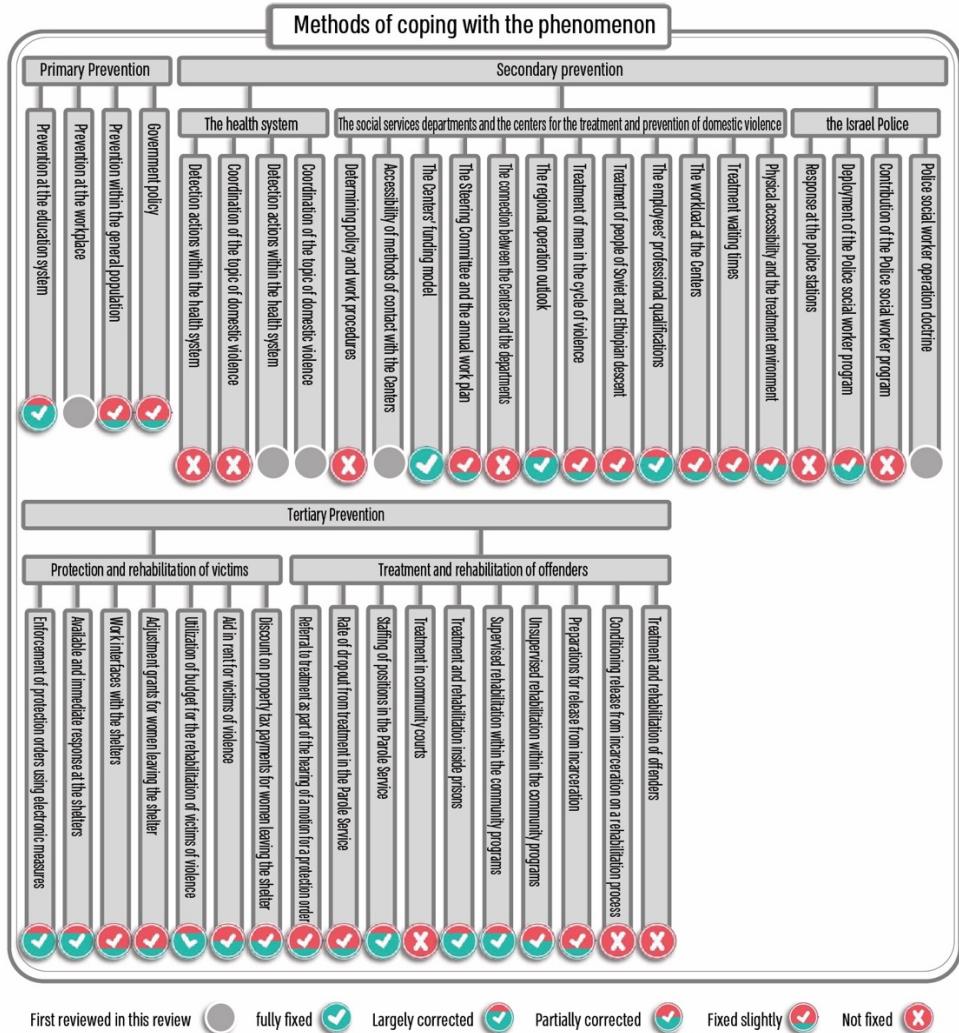
The Office of the State Comptroller recommends that the Ministry of Welfare, in collaboration with all relevant entities addressing the issue of domestic violence, finalize the establishment of a comprehensive national system to tackle this phenomenon and develop a systematic action plan to evaluate the outcomes of these efforts. This is essential to ensure that the established objectives are achieved, thereby providing professional and optimal services to those requiring assistance in the domain of domestic violence.

It is further recommended that the Ministry of Welfare, as the lead agency in addressing domestic violence, foster collaborative discussions with all pertinent treatment and law enforcement agencies, including the Ministry of National Security, the Prison Service, and the Prisoner Rehabilitation Authority, regarding effective strategies to manage the risks posed by inmates convicted of domestic violence offenses who are released following the end of their term of incarceration or through administrative release. As of the follow-up audit end date, there exists a lack of resources, including meaningful incentives, which could serve to encourage integration into rehabilitation programs upon their return to the community.



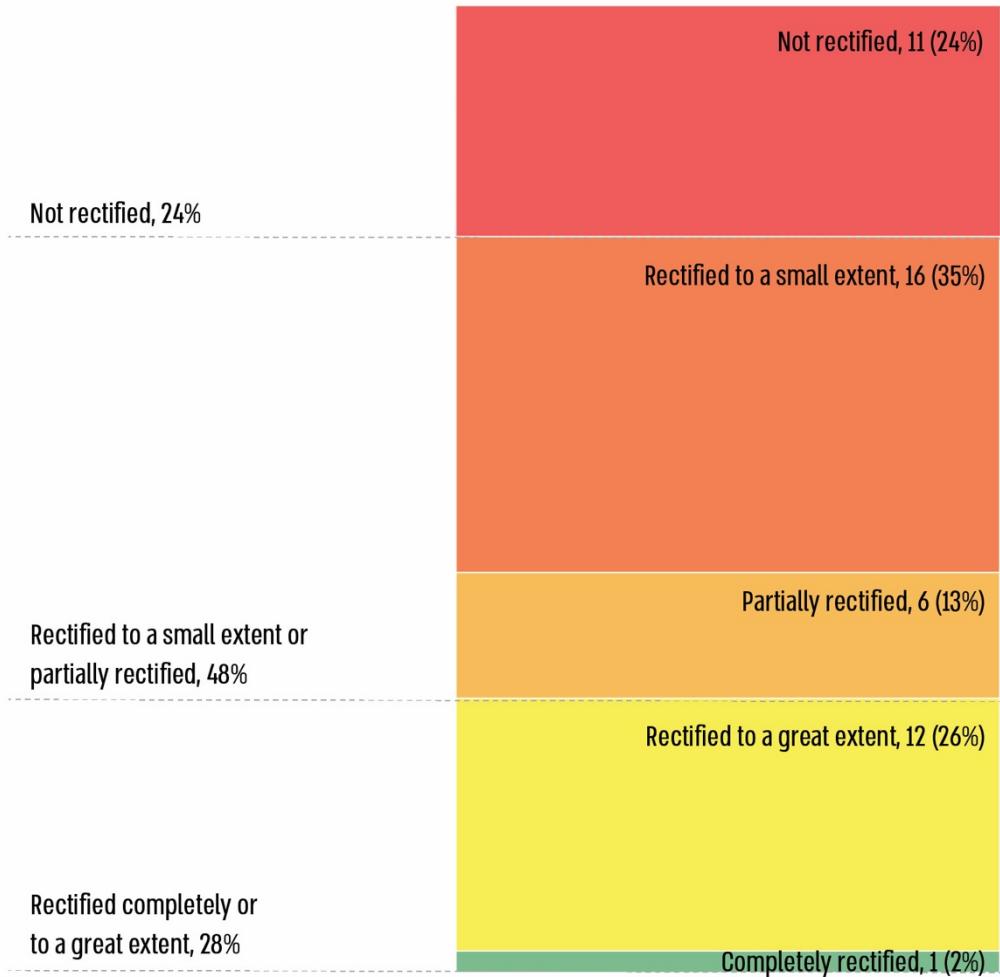
The Degree of Rectification of the Deficiencies Revealed in the Previous Report, Thematic Breakdown







The Degree of Rectification of the Deficiencies Revealed in the Previous Report, Quantitative Breakdown





The Extent the Key Deficiencies Noted in the Previous Report were Rectified

The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Defining the phenomenon of spousal violence	The definition recommended by the Rosenbaum Committee for the phenomenon of domestic violence or another uniform definition was not anchored in legislation or other regulatory provisions, and it was also found that Israel did not sign the Istanbul Convention and therefore did not ratify it	The Ministry of Welfare and Ministry of Justice	↑				
Assessing the risk posed to victims of domestic violence	The Ministry of Welfare has not yet completed the process of developing and formulating a unified tool for assessing risk, as recommended by the Rosenbaum Committee	The Ministry of Welfare					→



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Estimating the extent of the phenomenon of spousal violence	Since the beginning of the 21st century, no comprehensive and up-to-date survey has been conducted to examine the dimensions of the phenomenon of violence against women in Israel and its characteristics based on the current and broad definition recommended by the Rosenbaum Committee or another uniform definition	The Ministry of Welfare					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Transferring data and information about victims of domestic violence and the perpetrators	The recommendations of the inter-ministerial committees of 1998 (Ben-Shalom Committee) and 2016 (Rosenbaum Committee) regarding the regulation of the transfer of information between the treatment agencies and law enforcement agencies were not implemented, nor were the legislative amendments required to regulate the transfer of information between these agencies completed	The Ministry of Welfare, Ministry of Justice, Ministry of National Security, Ministry of Health and Ministry of Education					
Computerized and centralized management of data on the phenomenon of spousal violence	As of August 2020, there was no central computerized system in place to manage data on the phenomenon of domestic violence and the population of service recipients in this field	The Ministry of Welfare, Ministry of National Security, Ministry of Education, Ministry of Health, Israel Police and Prison Service					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Budgetary aspects of dealing with the phenomenon of domestic violence	In the years 2017-2020, a total of only approximately NIS 128 million was allocated for the implementation of the recommendations of the Directors General Committee (approximately 43% of the estimated cost of implementing the recommendations during the aforementioned years – approximately NIS 300 million)	The Ministry of Finance and Ministry of Welfare					
Self-reporting by the supervised entity (self-regulation)	Only 95 out of 110 centers for the treatment and prevention of domestic violence operated by local authorities submitted reports to the Ministry of Welfare in 2019 (approximately 85% of all centers), and they were submitted to the Ministry of Welfare manually	The Ministry of Welfare and Centers for the Treatment and Prevention of Domestic Violence					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Primary prevention activities in the education system	The Ministry of Education did not have complete data on the scope of the deployment of the "Friendship and Relationships" program, and in the combined operation model (the model that was operated through educational counselors in schools and with the involvement of the Center for the Treatment and Prevention of Domestic Violence), the program was operated in approximately 12% of all high schools and approximately 1.6% of students in grades 11 and 12 were exposed to it. It was also found that the program's effectiveness in achieving its goals was not examined	The Ministry of Education					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Government policy and the extent of government spending in the field of primary prevention	The Ministry of Welfare, the Ministry of Education, and the Community Safety Authority do not operate according to a unified and coordinated policy in the field of primary prevention, and the estimated government spending on activities in the field of primary prevention was minimal (approximately 1.4%) compared to the estimated government spending on activities in the field of tertiary prevention	The Ministry of Welfare, Ministry of Education, Ministry of National Security and Community Safety Authority					
The centers' funding model	The previous funding model – which did not reflect the scope of services actually provided at the centers – resulted in under-budgeting of the centers' activities.	The Ministry of Welfare					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Treatment at centers for the treatment and prevention of domestic violence for men who are in the cycle of violence	Of all adult patients (both men and women) in centers for the treatment and prevention of domestic violence, only 27% were men. This rate was lower among male patients in non-Jewish society (about 19%)	The Ministry of Welfare					
Treatment in centers for the treatment and prevention of domestic violence for people of Soviet and Ethiopian descent	There was not necessarily a match between the scope of the designated facilities allocated under the "Bridges" program and the actual needs of the local authorities, and the vast majority of the local authorities in which the program was implemented belonged to a medium or high socioeconomic index (25 out of 28 local authorities)	The Ministry of Welfare and Ministry of Aliyah and Integration					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Physical accessibility and the treatment environment in social services departments and centers for the treatment and prevention of domestic violence	The buildings of the Center for the Treatment and Prevention of Domestic Violence and the Department of Social Services in the Bet Shemesh Municipality and the Shibli – Umm al-Ghanam Local Council were not accessible to persons with disabilities, as required by law and regulations	The Bet Shemesh Municipality					
		The Shibli – Umm al-Ghanam Local Council					
Enforcement of protection orders using electronic means	As of the previous audit end date, in November 2020, there were no tools in place to enable effective enforcement of protection orders in real time	The Israel Police					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
The working interface between social services departments and centers for the treatment and prevention of domestic violence, and between shelters	The previous audit raised difficulties in various aspects related to the working interfaces between the centers for the treatment and prevention of domestic violence and the social services departments and the shelters, including regarding cooperation with them; the treatment response provided to women referred to the shelters; and the shelter admission process, which was claimed to be selective and cumbersome and involved the filling out of numerous forms	The Ministry of Welfare					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Referring offenders to treatment as part of the hearing on a motion for a protection order	As of the previous audit end date, the Courts Administration did not have data on the number of protection orders in which men were referred for treatment, but according to data from the Ministry of Welfare, this year the courts referred only 89 people to domestic violence treatment and prevention centers. In addition, according to data from the Courts Administration, between 2015 and 2019, only about 14% of sitting judges (99 out of 725) participated in seminars on domestic violence	The Ministry of Welfare and the Courts Administration					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Dropout rates from Probation Service treatment	Between 2015 and 2019, about a third of patients at Bet Noam in the center of Israel dropped out of treatment, and about 83% of patients at Bet Noam in southern Israel dropped out. Despite the difficulty violent men have in staying in treatment and the importance of staying in treatment in all aspects of monitoring treatment dropout rates, the Probation Service does not have data on dropout rates in the treatment groups	The Probation Service					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Treatment and rehabilitation within prison walls	In 2019, approximately 62% of prisoners serving sentences for domestic violence offenses were integrated into treatment during their imprisonment (889 out of 1,438), and approximately 15% of prisoners serving sentences for domestic violence offenses (219 out of 1,438) were enrolled in dedicated rehabilitation programs	The Prison Service					



The Audit Chapter	The Deficiency in the Previous Audit Report	The Audited Body	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Enrollment in a treatment-rehabilitative process in the community after release from prison	The vast majority of prisoners who have served prison sentences for domestic violence offenses are released on administrative release without their case being brought before the Parole Board, which has the authority to condition their release on integration into a community rehabilitation program. The same applies to prisoners who are not released on early release, if they are not found suitable for this due to their high level of dangerousness, and are therefore released only after serving their full term of imprisonment	The Ministry of Welfare, Ministry of National Security, Prison Service and Prisoner Rehabilitation Authority					





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Chapter Three

Planning, Building, and Infrastructure



State Comptroller of Israel | Local Government
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Integrity and Good Governance

**Preventing
Embezzlement and
Fraud in Municipal
Corporations**



Preventing Embezzlement and Fraud in Municipal Corporations

Background

The risk of embezzlement and fraud is an inherent risk in any organization that manages funds and assets, potentially resulting in substantial financial damage and reputational harm to the organization. A survey conducted by the international Association of Certified Fraud Examiners (ACFE) in 2024 estimated that embezzlement and fraud inflict damages equivalent to approximately 5% of the average annual revenues of organizations. It also estimated that due to 1,921 cases of embezzlement and fraud uncovered between January 2022 and September 2023 across 138 countries, cumulative losses of \$3.1 billion¹ were incurred.

As of 2022, there were approximately 570 corporations of various types within local government, whose estimated revenue turnover stood at approximately NIS 19 billion, with the majority of the economic activity being concentrated in about 220 municipal companies (approximately 13 out of about NIS 19 billion). The municipal corporation is a public-private hybrid entity, subject to various restrictions and obligations under public law. These include heightened duties of integrity and care, alongside obligations to act reasonably and transparently, in accordance with principles of corporate governance aimed at strengthening control mechanisms over its activities to ensure proper conduct, including with respect to the prevention of embezzlement and fraud.

Among the eight municipal companies examined in the audit, two reported to the Office of the State Comptroller five instances of embezzlement or cash shortfalls, totaling thousands of NIS. Professional literature indicates the existence of various applicable and effective measures whose implementation can potentially shorten the duration of time required to detect embezzlement and fraud, while significantly mitigating the financial harm caused by them.

¹ ACFE, **Occupational Fraud 2024: A Report to the Nations**, p. 9.



Key Figures

\$3.1 billion

The cumulative loss due to 1,921 embezzlement and fraud cases uncovered between January 2022 and September 2023 in 138 countries, according to the 2024 ACFE survey

55%

of the organizations surveyed in the 2024 Global Economic Crime Survey by the PwC accounting firm considered procurement fraud a serious problem in their country, but only 26% of the organizations took action to detect it

About 570

The number of corporations in local government; approximately 220 of them are municipal companies

Approx. NIS 19 billion

The scope of revenues of local government corporations, as of 2022. Approximately NIS 13 billion of these revenues were from municipal companies

About 50%

The rate of reduction in financial damage from embezzlement and fraud cases in organizations following the adoption of organization-wide measures to prevent embezzlement and fraud, according to the 2024 ACFE survey

0

The number of municipal companies out of the eight companies examined that have formulated a risk management policy, have an anonymous reporting mechanism for suspected fraud and embezzlement, and have conducted a dedicated audit on the subject of embezzlement and fraud prevention

Only 1

The number of municipal companies out of the eight companies examined that have appointed a designated officer responsible for preventing embezzlement and fraud and formulated a dedicated procedure on the subject or that have conducted surprise audits concerning the prevention of embezzlement and fraud

About 22 years

The amount of time that has passed since the Ministry of Interior was required to promulgate regulations for applying the tendering obligation, by law, to municipal corporations; however, as of the audit end date in January 2025, the process of enacting the regulations had not yet been completed



Audit Actions

From August 2024 to January 2025, the Office of the State Comptroller conducted an audit focused on the prevention of embezzlement and fraud within municipal corporations. The audit focused on preventing embezzlement and fraud in municipal companies, as the scope of their financial activity is greater than that of municipal associations (approximately NIS 13 billion compared to approximately NIS 800 million), and because municipal companies typically undertake significant activities such as infrastructure development and economic growth.

The audit assessed the implementation of organization-wide measures aimed at preventing embezzlement and fraud in the following eight municipal companies (the companies examined), of eight municipalities: The Development Company of Modi'in City of the Future Ltd. (**Modi'in Economic Company**), owned by the Modi'in Municipality; Rishon LeZion Economic Company Ltd. (**Rishon LeZion Economic Company**), owned by the Rishon LeZion Municipality; The Society for the Development of Herzliya Ltd. (**Herzliya Development Company**), owned by the Herzliya Municipality; The Municipal Company for Culture & Leisure in Ashdod Ltd. (**Ashdod Culture & Leisure Company**), owned by the Ashdod Municipality; H.L.R. – Rehovot Development Corporation Ltd. (**Rehovot Development Company**), owned by the Rehovot Municipality; Yefe Nof Transportation Infrastructure and Constructions Ltd. (**Yefe Nof Company**), owned by the Haifa Municipality; Moriah Jerusalem Development Corporation Ltd. (**Moriah Company**), owned by the Jerusalem Municipality; and Ezra & Bitzaron – Housing Company Ltd. (**Ezra & Bitzaron Company**), owned by the Tel Aviv-Yafo Municipality.

Four municipal companies – the **Rehovot Development Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – were the subject of an audit concerning tenders and the implementation of specific controls to prevent embezzlement and fraud within core processes, such as payment methods, supplier payments, staff employment, and supplier monitoring (the companies examined in depth).

Additionally, the audit examined the activities of the Ministry of Interior, as the regulator, in preventing embezzlement and fraud within municipal corporations, as well as the corresponding efforts of three municipalities: **Haifa**, **Jerusalem**, and **Tel Aviv-Yafo**. Supplementary inspections were conducted in the **Ganne Tikva** Municipality concerning the **Ganne Tikva Development Company**.



Key Findings



👎 Corporate Governance Arrangements in Municipal Companies – Regulatory Gaps on the Part of the Ministry of Interior

It was found that the Ministry of Interior had failed to establish in dedicated and comprehensive legislation the arrangements pertinent to municipal companies, as entities closely associated with local authorities and their operation (akin to the relationship between government companies and the central government). Consequently, such issues are addressed in a limited manner, predominantly through circulars issued by the Director General, directives from the Ministry of Interior, and judicial rulings rendered over the years. Additionally, a comparative analysis of internal supervisory and control mechanisms among local authorities, municipal companies, and government companies, indicates that corporate governance frameworks in municipal companies are comparatively less stringent, both in relation to government companies and to the regulatory framework applicable to local authorities. For instance, municipal companies are not mandated to establish an audit committee unless designated as public benefit entities. Moreover, there is no requirement for these companies to appoint a treasurer or financial manager or to submit a report evaluating the effectiveness of internal controls. Additionally, a municipal company is not required to have a director with accounting and financial expertise, nor are its directors obligated to undergo training. The board of directors of a municipal company is required to convene merely once annually, in contrast to the bimonthly meetings mandated for government company boards.



Implementation of the Mandatory Tenders Law – The Ministry of Interior has yet to finalize promulgation of the regulations necessary for the application of the Mandatory Tenders Law to municipal companies, despite the passage of approximately 22 years since the said regulations were to be enacted, despite both the statutory provisions and a ruling from the High Court of Justice on the matter, along with reports by the State Comptroller, including a 2024 report that harshly criticized the Ministry of Interior for its protracted inaction in completing the promulgation of the said regulations. The Office of the State Comptroller is reiterating its criticism of the Ministry of Interior for not completing the regulation enactment process as mandated by law, the High Court ruling, and rules of good governance.



Arrangements Concerning Tenders – In the absence of regulatory frameworks governing the tendering processes for municipal corporations, each of the companies examined in depth – the **Rehovot Development Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – has formulated divergent rules, occasionally permitting the selection of arrangements derived from two legal systems. There is also no uniformity pertaining to fundamental matters, including the composition



of the tender committee, the status of regulatory gatekeepers, the authority to classify contracts, and the amount caps exempted from tender requirements. For example, both the **Yefe Nof Company** and the **Moriah Company** have, at times, adhered to provisions applicable to government companies, allowing for substantial increases in the amount caps for tender exemption. In contrast, the **Ezra & Bitzaron Company** has incorporated in its procedures the option to invoke exemptions from two legal frameworks when special needs arise. This state of affairs creates ambiguity and lack of uniformity concerning binding regulations, raising concerns about the adherence of contracts to fundamental principles of tender laws.

👎 The Ministry of Interior's Actions as Regulator – The Ministry of Interior's regulation of matters pertaining to the prevention of embezzlement and fraud in municipal corporations is inadequate. The Ministry has not issued professional guidelines relating to the prevention of embezzlement and fraud, nor has it developed protocols concerning the reporting of incidents or the identification of loopholes, so that lessons may be learned from them. Additionally, it has failed to establish a framework for knowledge sharing and collective learning among the corporations. Furthermore, the Ministry of Interior has not conducted an audit to evaluate the preparedness of municipal corporations for mitigating the risks of embezzlement and fraud, nor to assess the spectrum of controls they employ in this domain.

👎 Publication of Professional Guidelines and Provision of Training – It was found that the municipalities examined - the **Haifa**, **Jerusalem**, and **Tel Aviv-Yafo** municipalities - had failed to publish for their municipal corporations professional guidelines concerning the prevention of embezzlement and fraud. Nor had they established protocols for reporting incidents that had occurred or loopholes that had been identified, in order to draw lessons from them. The municipalities did not initiate learning activities or organized, joint training, for the employees of their municipal corporations regarding the prevention of embezzlement and fraud. In terms of director training within municipal corporations, it was found that the **Haifa** Municipality does not compile information on this matter, while the **Tel Aviv-Yafo** Municipality has information on the training of 26 out of 186 serving directors; the **Jerusalem** Municipality has comprehensive information showing that 94% of directors within its municipal corporations have either undergone training, are currently undergoing training, or have received an exemption from training.

👎 Implementation of Organization-Wide Measures to Prevent Embezzlement and Fraud – The audit revealed that numerous effective organization-wide measures designed to mitigate embezzlement and fraud are not being carried out in the companies examined. Consequently, these companies face a heightened risk of exposure in this domain. Specific actions that none of the companies examined have implemented include: the formulation of a risk management policy, the establishment of a mechanism for anonymous reporting of suspected embezzlement and fraud, and the conducting of dedicated audits focused on the prevention of embezzlement and fraud. Furthermore,



seven of the eight companies examined had not designated an officer responsible for overseeing the prevention of embezzlement and fraud, had not developed a corresponding procedure, did not perform surprise audits, and did not provide dedicated training for employees. Additionally, only two of the companies' boards of directors and managements had convened meetings to address the subject. It was also determined that three of the eight companies examined are at an increased risk of embezzlement and fraud, facing challenges in identifying such occurrences due to their minimal implementation of organization-wide preventive measures. Specifically, out of the twelve organization-wide measures aimed at preventing embezzlement and fraud that were assessed, the **Rehovot Development Company** had executed one action, while the **Ashdod Culture & Leisure Company** and the **Rishon LeZion Economic Company** had each executed two actions.

Handling of Cases Disclosed – The audit revealed that in six of the eight municipal companies examined, no incidents of embezzlement and fraud, if existing, were disclosed. It was also found that three instances of embezzlement were uncovered over a decade ago within the **Herzliya Development Company**, with an estimated damage of at least NIS 17,000. The handling of these incidents, in two cases, involved the termination of the perpetrators' employment and restitution of the missing funds; however, these cases were not reported to the board of directors, the local authority, or the Ministry of Interior. Additionally, in the **Ashdod Culture & Leisure Company**, two instances of cash shortages were identified in 2019–2020, with an estimated damage of at least NIS 3,000. The resolution for both cases entailed the restitution of the missing funds; in one instance, this resolution also involved modifications to the Company's payment system, while in the other, it included changes to the authorizations related to the cancellation of funds within the Company's payment system. Nonetheless, these cases were not reported to the board of directors, the local authority, or the Ministry of Interior.

Prevention of Conflicts of Interest – None of the municipal companies examined has dedicated internal procedures aimed at preventing conflicts of interest among employees and consultants, as well as in contracts with suppliers. Furthermore, no use is made of detailed questionnaires designed to identify potential conflicts of interest concerning supplier contracts. It was further revealed that two companies – **Yefe Nof** and **Ezra & Bitzaron** – do not utilize a questionnaire to assess conflicts of interest among employees, relying instead on general statements or responses to general inquiries. Consequently, employees within these organizations may inadvertently find themselves in a conflict of interest related to their roles, without being cognizant of the associated risks, or may act out of a conflict of interest without the preemptive detection and intervention by company control mechanisms. Additionally, three municipal companies – **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – similarly lack a questionnaire for identifying conflicts of interest among consultants, relying solely



on declarations, which may result in the engagement of consultants who are potentially faced with conflicts of interest.

Transparency – An analysis of publicly available information on the websites of the municipal companies examined indicates that the principle of transparency is not upheld fully, with significant items of information remaining unpublished in each of the companies. For instance, none of the companies examined has released an annual report in compliance with the Freedom of Information Law, nor have they disclosed data regarding the amounts and details of contracts with suppliers. Only one company, the **Rishon LeZion Economic Company**, has published the decisions of its Contracts Committee pertaining to contracts exempt from tender processes. Furthermore, the companies examined have not designated a section on their websites for the dissemination of audit reports. This lack of full transparency, particularly regarding financial activities, tenders, and contracts, undermines the potential for public oversight and elevates the risks of corruption, embezzlement, and fraud. Lack of transparency may also erode public trust in the good governance of municipal companies.

Specific Controls on Payment Methods – The companies examined in depth – the **Rehovot Development Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – transferred payments in amounts ranging from NIS 91 million to approximately NIS 2.9 billion as of 2023. The predominant mode of payment was through a bank clearing system, which is recognized as a relatively secure method. Nevertheless, alternative payment methods, deemed less secure, were also employed. For instance, the **Rehovot Development Company** made extensive use of checks, amounting to approximately NIS 76 million, constituting nearly half of the total expenditure via other payment methods, alongside cash transactions totaling NIS 63,000. The **Moriah Company** made bank transfers totaling approximately NIS 250 million. Overall findings reveal deficiencies in controls over payment methods; the companies examined in depth had not established a detailed procedure regarding authorized signatories and did not conduct surprise audits concerning the utilization of payment methods. Furthermore, the **Rehovot Development Company** and the **Ezra & Bitzaron Company** had failed to establish policies aimed at mitigating the use of high-risk payment methods. Additionally, the **Rehovot Development Company** did not implement measures to physically secure the payment methods employed, and at the **Ezra & Bitzaron Company**, safes were utilized exclusively for storing collected checks; both **Yefe Nof** and **Moriah** keep payment methods inside safes.

Specific Controls over Payments to Suppliers – The number of suppliers engaged under contract by the companies examined in depth – the **Rehovot Development Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company**² – ranged from approximately 238 to approximately 519 in 2024. It was observed that

² At the Ezra & Bitzaron Company, the figure does not include engagements with suppliers in an amount less than NIS 100,000. At Yefe Nof and Moriah, the figure represents engagements approved with suppliers in 2024.



while the four companies implemented controls within the supplier onboarding process in their computer systems, they did not verify the accuracy of the information provided by suppliers upon the creation of supplier records. In three of these companies – the **Rehovot Development Company, Yefe Nof Company, and Ezra & Bitzaron Company** – there are no controls precluding the establishment of supplier records in the absence of requisite documentation. Additionally, the **Ezra & Bitzaron Company** permits the establishment of supplier records using the company registration numbers of inactive suppliers, potentially leading to duplication and facilitating improper fund transfers. In two companies – the **Rehovot Development Company** and **Ezra & Bitzaron Company** – there is no separation of duties within the supplier onboarding process, amounting to a significant vulnerability and an associated risk factor for embezzlement and fraud.

 **Employee Background Checks** – It was noted that three of the companies examined in depth – the **Rehovot Development Company, Moriah Company, and Ezra & Bitzaron Company** – do not conduct thorough controls when checking the backgrounds of candidates and employees, even when such controls, particularly for individuals in sensitive positions, may serve to mitigate the risk of embezzlement and fraud within the organization that can arise from the personal characteristics of candidates and employees.



Appointment of a Designated Officer and the Establishment of a Policy for the Prevention of Embezzlement and Fraud – The **Modi'in Economic Company** has appointed a designated officer to oversee the prevention of embezzlement and fraud, formalizing this responsibility within a dedicated procedure. Furthermore, the Company has developed a comprehensive policy for the prevention of embezzlement and fraud.



Key Recommendations

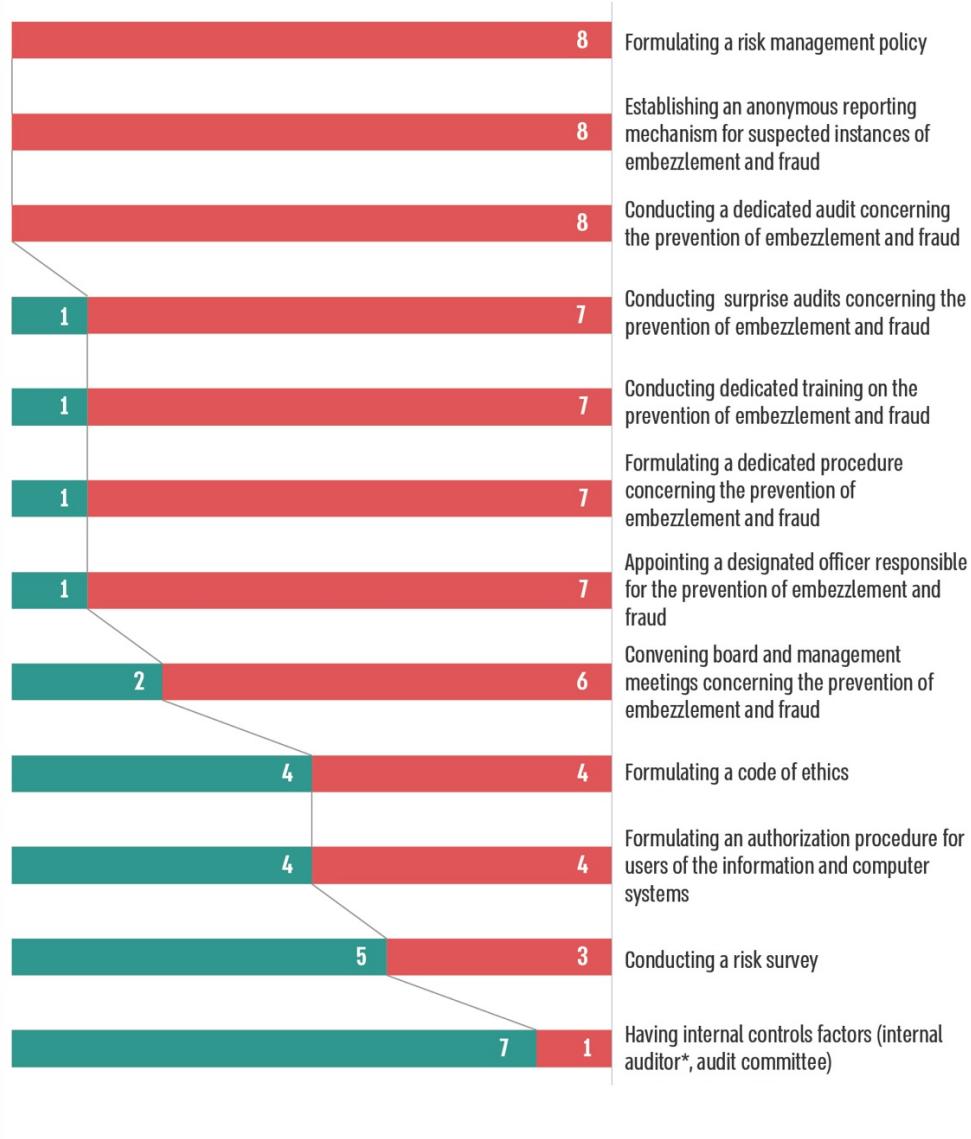
-  It is recommended that the Ministry of Interior publish professional guidelines aimed at the prevention of embezzlement and fraud, as well as establish protocols for reporting incidents that have transpired. Additionally, it is recommended that the Ministry develop an infrastructure to facilitate knowledge sharing and mutual learning among corporations, while conducting audits to assess their preparedness in mitigating the risks of embezzlement and fraud.
-  It is recommended that the municipalities of **Haifa**, **Jerusalem**, and **Tel Aviv-Yafo**, issue professional guidelines for their municipal corporations concerning the prevention of embezzlement and fraud, alongside establishing protocols for reporting incidents that have occurred and any loopholes discovered. Moreover, it is recommended that these municipalities initiate joint learning and training initiatives focused on the prevention of embezzlement and fraud for the employees of their municipal corporations.
-  It is recommended that the companies examined – **Modi'in Economic Company**, **Rishon LeZion Economic Company**, **Herzliya Development Company**, **Rehovot Development Company**, **Ashdod Culture & Leisure Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – implement organization-wide strategies to mitigate the risk of embezzlement and fraud, thereby preventing the associated adverse consequences that may arise from such incidents.
-  It is recommended that the companies examined – **Modi'in Economic Company**, **Rishon LeZion Economic Company**, **Herzliya Development Company**, **Rehovot Development Company**, **Ashdod Culture & Leisure Company**, **Yefe Nof Company**, **Moriah Company**, and **Ezra & Bitzaron Company** – establish an internal procedure designed to prevent conflicts of interest among employees and consultants, with the aim of anchoring in a document the comprehensive range of actions required by the company in this domain, as well as delineate accountability for their implementation, aligned with their organizational structure and corporate governance principles. The municipal companies examined must codify in a procedure the prevention of conflicts of interest in supplier contracts, thereby instituting an orderly process for identifying potential conflicts of interests prior to the initiation of such contracts. The **Yefe Nof Company** and **Ezra & Bitzaron Company** should take measures to discern conflicts of interest by employing a detailed questionnaire concerning both employees and contracted consultants, in accordance with the guidelines issued by the Ministry of Interior, rather than relying on general statements. The **Moriah Company** is similarly advised to identify consultant conflicts of interest via a detailed questionnaire, adhering to the Ministry of Interior's directives, and avoiding reliance on vague inquiries or statements.



-  It is recommended that the Ministry of Interior regulate the establishment of municipal corporations' websites, taking into consideration their operational activities and the financial resources they manage, as well as establishing guidelines regarding the dissemination of information on these websites pertaining to the various specified topics. It is further recommended that the Ministry of Interior incorporate this issue into its auditing processes for municipal corporations. **The Modi'in Economic Company, Rishon LeZion Economic Company, Herzliya Development Company, Rehovot Development Company, Ashdod Culture & Leisure Company, Yefe Nof Company, Moriah Company, and Ezra & Bitzaron Company** should publish the information mandated by the Freedom of Information Law that they currently do not disclose, including reports required under the said law. Furthermore, it is recommended that these entities complete the publication of any missing information on their websites, despite the lack of a legal obligation to do so. For instance, they should release the decisions made by the Contracts Committee regarding contracts exempt from tenders and provide detailed information concerning contracts with suppliers, as well as designating a section for the publication of audit reports on their websites.
-  It is recommended that the four companies examined in depth – the **Rehovot Development Company, Yefe Nof Company, Moriah Company, and Ezra & Bitzaron Company** – develop a procedure that delineates the process for appointing authorized signatories, alongside protocols for updating such signatories as necessary. This procedure should specify the decision-making process and the methods for notifying banks. Additionally, it is advised that the companies execute surprise audits pertaining to the use of high-risk payment methods. The **Rehovot Development Company** and **Ezra & Bitzaron Company** are further advised to establish a policy aimed at reducing reliance on high-risk payment methods and to implement strategies to physically safeguard the payment methods utilized, thereby mitigating the potential for embezzlement and fraud.
-  It is recommended that the four companies examined in depth – the **Rehovot Development Company, Yefe Nof Company, Moriah Company, and Ezra & Bitzaron Company** – map the comprehensive spectrum of controls linked to the supplier onboarding process, incorporating any missing controls such as the verification of supplier information accuracy through direct contact with the supplier. Additionally, the **Rehovot Development Company, Yefe Nof Company, and Ezra & Bitzaron Company** should introduce a control mechanism that prohibits the creation of a supplier card in the absence of requisite documents and data. It is also recommended that the **Ezra & Bitzaron Company** establish a control mechanism to prevent the onboarding of new suppliers using the company registration numbers of inactive suppliers. Lastly, the **Rehovot Development Company** and **Ezra & Bitzaron Company** should enforce a separation of duties within the supplier onboarding process to diminish the risks of embezzlement and fraud in the said process.



Status of Implementation of Organization-Wide Measures to Prevent Embezzlement and Fraud in the Eight Companies Examined



■ Number of companies not implementing the action ■ Number of companies implementing the action

Prepared by the Office of the State Comptroller.

* During the audit, the Rehovot Development Company began a process to select an internal auditor, which was completed after the audit.



Summary

The risk of embezzlement and fraud is an inherent risk in any organization that manages funds and assets, potentially resulting in substantial financial damage and harm to the organization's reputation. In recent decades, the principles aimed at strengthening corporate governance have evolved, alongside the development of professional knowledge pertaining to the prevention of embezzlement and fraud. Professional literature indicates that the implementation of organization-wide preventive measures facilitates a reduction in the time required to uncover embezzlement and fraud, and significantly mitigates the financial damages incurred.

The audit revealed that while the activities of local authorities and government companies are governed by specific legal provisions and regulations promulgated thereunder, there exists no comprehensive legislation that regulates the activities of municipal companies. The absence of legislation addressing the arrangements pertinent to the operations of municipal companies in the public sphere may engender uncertainty and ambiguity regarding the obligations to which these companies must adhere across various domains, thereby complicating the assurance of their proper functioning as well as the oversight and control mechanisms in place. Furthermore, it was observed that the corporate governance arrangements within municipal companies are notably less rigorous than those governing government companies and the regulatory framework applicable to local authorities.

It was also observed that the Ministry of Interior's regulation of embezzlement and fraud prevention within municipal corporations is inadequate. The Ministry has failed to publish professional guidelines on the matter, nor has it established protocols for reporting incidents that have transpired or for addressing loopholes identified, thereby inhibiting the opportunity for lessons to be drawn. Additionally, the Ministry has not developed a framework for knowledge sharing and mutual learning among corporations in this domain.

The analysis of the municipalities examined – the **Haifa** Municipality, the **Jerusalem** Municipality, and the **Tel Aviv-Yafo** Municipality – reveals deficiencies in their operational conduct. Specifically, these municipalities have failed to publish professional guidelines for their associated corporations on the relevant subject matter and have not established protocols for reporting incidents or identifying loopholes as a means of drawing lessons. Furthermore, there has been a lack of learning activities or organized, joint training on the prevention of embezzlement and fraud for the employees of their municipal corporations.

Within the eight municipal corporations examined, it was found that effective organization-wide measures to prevent embezzlement and fraud were not being implemented. Notably, certain actions, such as the development of a risk management policy, the establishment of a mechanism for the anonymous reporting of suspected embezzlement and fraud, and the execution of specific audits focused on preventing embezzlement and fraud, were absent from



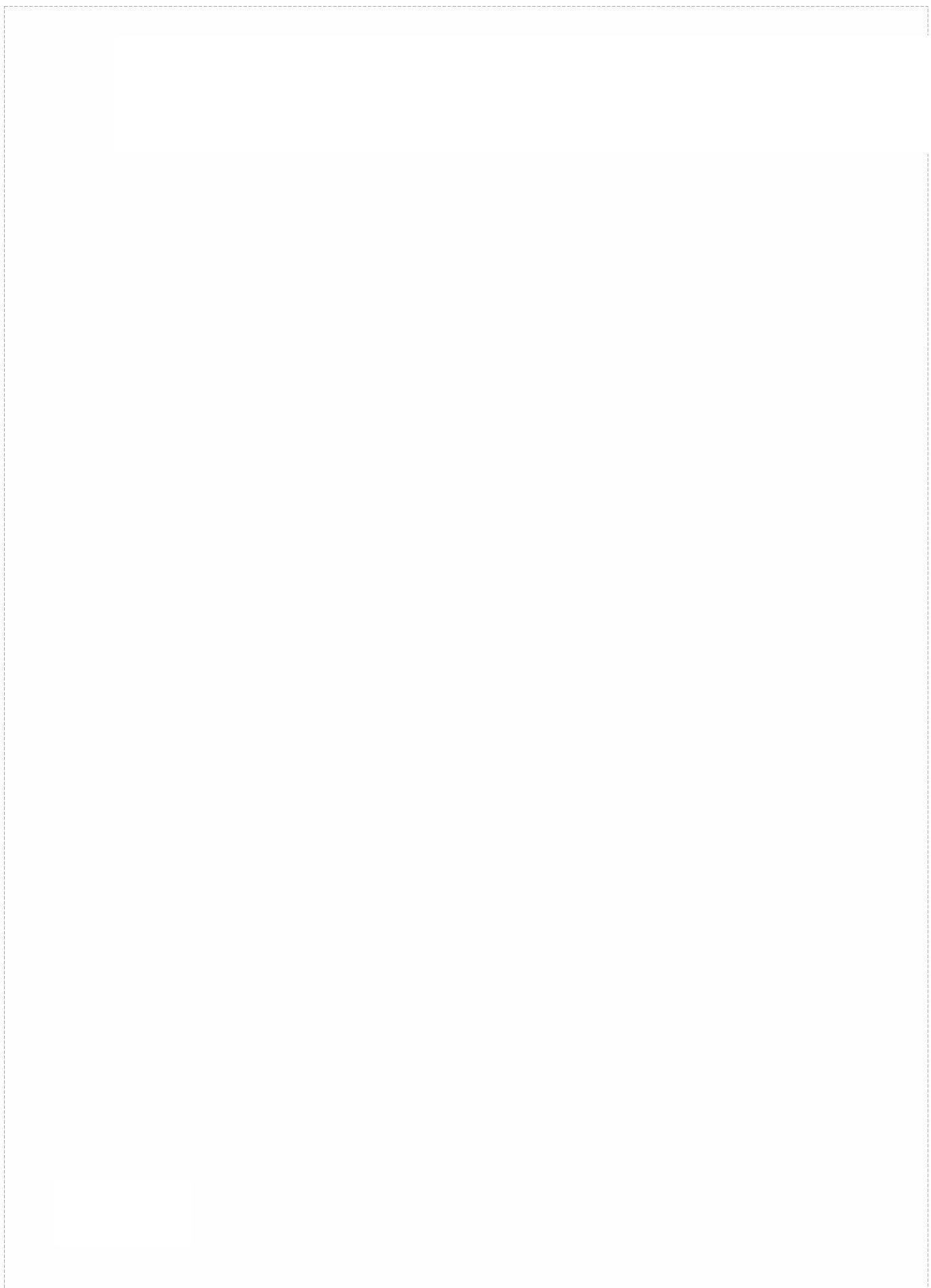
all the companies examined. Consequently, the exposure of the municipal corporations examined to risk within this domain is considerable.

In the four companies examined in depth – the **Rehovot Development Company, Yefe Nof Company, Moriah Company, and Ezra & Bitzaron Company** – it was identified that, while individual controls are implemented in core processes relating to finances, procurement, payments to suppliers, and the employment of personnel, significant controls remain absent. This lack of comprehensive oversight renders these entities susceptible to embezzlement and fraud, particularly regarding payments to suppliers.

The municipal companies examined – the **Modi'in Economic Company, Rishon LeZion Economic Company, Herzliya Development Company, Rehovot Development Company, Ashdod Culture & Leisure Company, Yefe Nof Company, Moriah Company, and Ezra & Bitzaron Company** – are advised to conduct a thorough mapping of all organizational activities aimed at preventing embezzlement and fraud that are not currently implemented, and to enact these measures in order to mitigate the risks associated with fraudulent activities.

It is advised that all local authorities present the findings of this report to their municipal corporations and issue them guidelines concerning the prevention of embezzlement and fraud, so that the corporations enhance their supervisory and control mechanisms and implement measures designed to prevent such malfeasance.

The Ministry of Interior is advised to enhance corporate governance within municipal corporations and to anchor in legislation the arrangements applicable to them by virtue of their public nature. Additionally, it is recommended that the Ministry of Interior develop guidelines and professional principles for addressing embezzlement and fraud within municipal corporations and establish regulations to govern organization-wide preventative measures, considering the specific nature of the corporations' activities, the associated risks, and their financial operations.





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Chapter Four

Follow-up Audit



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Public Space

Shading of Urban Public Spaces



Shading of Urban Public Spaces

Background

"One day he (Honi The Circle Maker) was walking along the road and saw a man planting a carob tree. He asked him: How many years will it take for this tree to bear fruit? He told him: Seventy years. He asked him: Are you sure you will live seventy years and eat its fruit? He told him: I found a world full of carob trees; just as my ancestors planted for me, so do I plant for my descendants."
(Babylonian Talmud, Tractate Ta'anit, 23a)

The State of Israel is characterized by high vulnerability to the expected impacts of climate change. These changes are expected to significantly affect all areas of life, and therefore require proactive preparation. In densely populated urban areas, a phenomenon known as the "urban heat island"¹ prevails, meaning that air temperatures within cities are approximately 2 to 12 degrees higher than in surrounding areas. The urban heat island effect is expected to prolong and intensify heatwaves in the future². Proper and effective shading impacts the local economy, residents' health in terms of walkability, sun exposure, and use of public transportation, as well as the level of community engagement and sense of belonging. Shading through trees and other greenery also provides benefits by absorbing pollutants.

Cities are on the front lines of climate change adaptation. Currently, approximately 75% of Israeli citizens live in municipalities with 20,000 residents or more, and by 2050, this proportion is expected to reach 90% or even higher³. In this context, the built-up urban environment is especially vulnerable to the effects of densification, extensive coverage of concrete and asphalt, and the growing scale of human activity, all of which make shading of public space particularly vital. Local authorities therefore have significant potential to help

- 1 Studies show that during the 20th century, temperatures in city centers increased at a higher rate than in nearby open areas, effectively creating urban heat islands. The intensity of the urban heat island effect depends on several factors, such as the size of the city, its structure, energy consumption and transportation within it, building height, the proportion of green and open spaces, local topography, and the area's wind patterns. (Adapted from the Climate Change Preparedness Action Plan, Tel Aviv-Yafo, 2020, p. 37).
- 2 Low Carbon Living – CRC, Guide to Urban Cooling Strategies (July 2017).
- 3 Manuel Trajtenberg, Rachel Alterman, Dan Ben-David, Dan Perry, Shlomo Bechor, Shira Lev Ami, Iris Hahn, David Katz, and David Elkan, **A Dense Future – Israel 2050: Implications of Future Density Rates on Israel's Economy, Housing, Education, Open Spaces, Transportation, Health, Environment, and Water** (November 2018).



address the warming of public urban areas due to the climate crisis by implementing policies that respond to the challenges posed by climate change.

Despite the many benefits of natural shading in urban areas, many Israeli cities are characterized by a scarcity of street trees⁴. Shading the urban public space is particularly important in a hot, sun-drenched country like Israel, especially in light of climate change, which brings rising temperatures and more frequent heatwaves.

4 Street trees are all trees planted within the urban right-of-way or in public spaces, typically in areas characterized by hard ground coverings (asphalt, concrete, paving). They are an important component of the urban forest and have a significant impact in terms of shading heat-absorbing surfaces and reducing temperatures in the urban heat island.



Key Figures

70%

The national target for continuous tree shade coverage on sidewalks along streets with significant walkability⁵ potential

Approx. 450,000

trees are to be planted by the year 2040, according to an estimate by the National Economic Council, in line with Government Decision No. 1022

Approx. NIS 142 million per Year

is lost to the public, *inter alia*, due to the absence of forest regulations. For illustration: with this sum, it would be possible to plant 40,570 trees, based on the average replacement value of a tree slated for felling, estimated at NIS 3,500 per tree

Only 1 inspector

has served in this role since 2022 to enforce the Forest Ordinance

21 local authorities

received support totaling approximately NIS 21.3 million through a call for proposals by the Ministry of Environmental Protection. Of these, 11 authorities received support for both the urban shading program and the pilot program, 7 were supported only through the urban shading program, and 3 received support only through the pilot program.

Only 9% of local authorities

had uploaded their tree survey to the national database for street trees in Israel – the "Digital Urban Forest" – as of January 2025. The database contains information on approximately 2.94 million trees.

761,782

Trees were felled with a permit in the years 2014- 2023. Of these, 443,154 trees (58%) were felled due to construction.

Approx. 70% of local authorities

cease the regular irrigation of trees in public spaces approximately three years after they are planted.

⁵ The degree of comfort and walking safety in a given urban area for pedestrians.



Audit Actions

 In the months of August 2024 to January 2025, the State Comptroller's Office examined the efforts to promote the shading of urban public spaces through street trees and the measures taken to achieve the goals set in Government Resolution 1022, "Shading and Cooling of Urban Spaces through Street Trees as Part of Climate Change Preparedness" (January 23, 2022). The audit focused on the Ministry of Finance, the Ministry of Environmental Protection, the Ministry of Agriculture and Rural Development, the National Economic Council, the Ministry of Interior, the Planning Administration, and the Ministry of Construction and Housing, as well as the following entities: the Survey of Israel, the Federation of Local Authorities in Israel, Israel Railways, the Forum of 15 (independent cities), the Israel Electric Corporation, Fire and Rescue Services, the Water Authority, and Keren Kayemeth LeIsrael – Jewish National Fund. In-depth audits were conducted in the municipalities of **Eilat, Bet Shemesh, Dimona, and Jerusalem** ('the audited local authorities'). Complementary audits were conducted in the municipalities of **Bnei Brak, Hadera, Yavne, Kfar Sava, Petah Tikva, Ra'anana, and Tel Aviv-Yafo**, as well as the Israel Green Building Council (which is not an audited body).

The audit examined several topics, including policy, planning and regulation of shading in public spaces; enforcement of the Forest Ordinance; allocation of resources for public space shading; measurement, mapping, and target-setting for shading; knowledge development and information accessibility in the field of urban forestry and shading; and management of urban forests in local authorities.

Key Findings



 **Government Resolution 1022 of January 22, 2023** – The audit found that despite the shading targets outlined in the resolution, its ability to compel local authorities to take action in this area remains limited. The wording of the resolution indicates that its provisions are not binding on local authorities, leaving their participation to their discretion. Moreover, many of the resolution's clauses lack defined budgets for their implementation.



 **Lack of Mandatory Shading Guidelines in Planning or Construction** – The audit also found that although some recommendations from the National Strategic Plan for Urban Shading and Cooling through Trees (the National Shading Plan) have been partially implemented, Israel currently lacks binding shading guidelines for the planning of streets



and open public spaces or for construction in built-up areas as a whole. Consequently, there is no adequate framework to ensure improvement of thermal comfort during the hot season in Israel's public urban spaces.

👎 Regulation of the Protection of Mature Trees – The audit found that despite the legal authority of the Tree Officer to approve or reject requests to cut down mature trees, and despite their significant involvement in issuing opinions during planning and construction processes, this is not always sufficient to protect trees designated for preservation from being felled. In more severe cases, violations of felling permit terms were found, in which trees designated for preservation were cut down or damaged. The audit also revealed that the preparation and finalization of professional opinions for plans and permits involves multiple review cycles, resulting in delays in the planning and construction processes.

👎 Conflict Between Above- and Below-Ground Infrastructure and Trees – The audit found that some of the municipalities examined – specifically the cities of **Dimona** and **Jerusalem** – encounter difficulties in planning tree plantings and in addressing damage caused by tree roots. In Dimona, for example, tree roots have damaged sidewalks, while in Jerusalem, the dense concentration of underground infrastructure and the challenge of coordinating with utility providers complicate efforts to preserve tree habitats in new development projects. Further difficulties arise from tree pruning activities carried out near facilities belonging to the Israel Electric Corporation (IEC), which are not always coordinated with the municipalities. Moreover, the contractors hired by the IEC to perform pruning are not required to be certified arborists, and as a result, trees may be harmed during the pruning process. Hundreds of mature trees were felled as part of urban renewal projects due to fire safety requirements stipulated in the Planning and Building Law, 1965, which mandate the establishment of a fire access zone and the clearing of trees along the route between that zone and the buildings. This is in addition to restrictions on planting trees due to expansion requirements. Despite the new regulations approved by the National Planning and Building Council – which allow for the consolidation of fire access zones for adjacent buildings and the designation of roadways and sidewalks as such zones – there is still no effective solution for the common patterns of urban renewal. These often do not permit synchronized planning and implementation in neighboring buildings. In the absence of uniform guidelines, coordination between the needs of various urban infrastructure systems and the conditions required for tree planting and healthy growth is handled differently by each local authority, and in some cases, inconsistently from one plan to another. This inconsistency has led to a marked reduction in planned tree plantings and makes it difficult for trees to grow properly, as the available space for their root systems is often insufficient.

👎 Enforcement of the Forest Ordinance – It was found that there is a significant lack of oversight regarding the enforcement of the Forest Ordinance. A substantial gap exists between the scope of supervisory and enforcement tasks and the number of inspectors available to carry them out. Moreover, the number of inspectors has declined, and since 2022, only one inspector has been operating in this field. The situation is so dire that in



2022, no inspection activities were carried out in the central region, and no investigation files were dealt with. Enforcement actions by the government forest officer in relation to violations of directives issued under the Forest Ordinance – such as the unlicensed felling or transplanting of mature trees in private or public urban areas, forests, agricultural lands, nature reserves, or national parks – are conducted retroactively and only upon random reports. In addition, the government forest officer does not possess information on the number of replacement trees actually planted, if any, in accordance with felling licenses. Furthermore, guidelines in regard to working near trees are not actively enforced by the forest officer and instead serve as general limitations on actions that may harm trees, with no systematic follow-up on compliance. Although the full scope of damage to mature trees resulting from non-compliance with these guidelines is unknown, this issue appears to be a key contributor to tree mortality in urban public spaces. It was also found that local authorities generally do not enforce guidelines for work conducted near trees as part of their construction oversight.



Estimation of Revenue From Monetary Levies for Landscape Compensation –

The audit revealed that over the past decade, the number of tree-felling permits increased by 45%, without a significant change in the average number of trees felled per permit (from an average of 8 trees per permit to 9). Overall, there was an 86% increase in the number of trees felled in Israel (from 47,488 in 2014 to 82,658 in 2023). In other words, the number of authorizations for tree felling rose significantly, and the number of trees felled increased accordingly. Most of the trees (58%) are felled due to development and construction constraints driven by population growth and its needs. Furthermore, as of December 2024, requests for felling permits involving a large number of trees are not recorded at all in the Ministry of Agriculture's computerized system. This suggests that the average replacement value of trees designated for felling, originally estimated by the Forest Commissioner at approximately NIS 3,500 per tree, is significantly lower than the actual average value of such trees (an underestimate), since the data extracted from the system indicate that the actual value of a tree is approximately NIS 4,500.



Landscape Compensation as a Funding Source for Government Resolution 1022 and the National Shading Program –

It was found that the draft Forest Regulations (Licensing), 2022 (hereinafter: the Forest Regulations), intended to regulate the collection of levies, were published in March 2022 and approved by the Ministers of Interior and Environmental Protection, but not by the Ministry of Finance; as a result, the Regulations have not yet been published in accordance with Section 15A(e) of the Forest Ordinance. Since the Regulations have not been published, there is no regulatory framework enabling the collection of landscape compensation levies, which, according to an estimate by the Forest Commissioner, amounted to approximately NIS 227.5 million. Consequently, public institutions – local authorities, municipal corporations, government companies, and government ministries – are required to submit a letter of commitment for the payment of the financial levy to the Forest Commissioner. However, the validity of this commitment is limited, and it is not fully realized. Furthermore, no



dedicated budget has been allocated for urban forestry, and the proposals by the Forest Commissioner and the Deputy Head of the National Economic Council to establish a designated fund that would pool the compensation levy funds for the expansion, development, maintenance, and management of urban forests in local authorities were not accepted by the Ministry of Finance. Moreover, in municipalities where a municipal forester has been appointed, landscape compensation is collected in return for tree planting and is deposited into a designated budget, with each municipality using the funds in accordance with its own policy. For example, in the city of **Hadera**, the collected landscape compensation levy was allocated for the supply and planting of trees, conducting surveys of hazardous trees, establishing a fruit tree forest, and removing trees infested with the red palm weevil. In the city of **Yavne**, the funds were used to conduct tree surveys, and the municipality of **Ra'anana** purchased thousands of new trees for planting, planted over 500 trees in 2024, rehabilitated tree irrigation infrastructure, conducted tree inspections, and purchased watering bags. In the absence of a comprehensive overview of the revenues collected for landscape compensation across all local authorities, inconsistencies and a lack of transparency have emerged in the use of these funds. There is concern that the funds were not used for their intended purpose; namely, the development, expansion, maintenance, and management of the urban forest in the municipalities. It is worth noting that in 2024, the revenues collected by the following municipalities were as follows: Bnei Brak (NIS 380,466), Hadera (NIS 46,434), Yavne (NIS 14,834), Ra'anana (NIS 503,618), and Tel Aviv-Yafo (approximately NIS 7 million).

 **Funding the Shading of the Public Urban Space through Calls for Proposals –**

The National Shading Program states that its success depends on long-term cooperation between the government and local authorities, as well as on government involvement through the publication of calls for proposals to fund tree surveys, urban forestry action plans, the development of digital tools, and more. It was found that, apart from a call for proposals issued by Israel Railways, only one government ministry issued a call for proposals since Government Resolution 1022: in August 2022, the Ministry of Environmental Protection published a call to support the preparation of municipal shading and cooling plans using trees and to carry out pilot projects for operational shading initiatives, aimed at promoting the implementation of the National Shading Program. Notably, the Ministry of Environmental Protection issued this call outside the scope of its formal assignment under Government Resolution 1022, in order to bridge the gap until the relevant regulations are enacted and to enable, in the meantime, the generation of insights that would support the implementation of the Ministry of Agriculture's program once the regulations are enacted.

 **Funding of Shading Efforts in the Local Authorities Reviewed –** The four local authorities examined in the audit – Eilat, Bet Shemesh, Dimona, and Jerusalem – submitted applications for support through the call for proposals issued by Israel Railways. Additionally, the municipalities of Eilat and Jerusalem also submitted applications in response to the call for proposals by the Ministry of Environmental



Protection. The **Bet Shemesh** municipality did not submit an application because it was unaware of the call's existence, while the **Dimona** municipality was ineligible to apply, as the call was open only to localities with over 50,000 residents, and Dimona has approximately 40,000. The audit also found that none of the four municipalities – **Eilat** (whose gardening maintenance budget stands at NIS 19.8 million), **Bet Shemesh** (approximately NIS 13.5 million, with an overrun of approximately NIS 2 million), **Dimona** (NIS 570,000), and **Jerusalem** (NIS 41.6 million) – has the ability to monitor the budget allocated specifically for tree planting and maintenance. This is because they do not earmark a dedicated budget for this purpose, separate from the general gardening maintenance budget. Furthermore, none of the municipalities reviewed – **Eilat, Bet Shemesh, Dimona, or Jerusalem** – has a long-term plan for the maintenance of urban trees in public spaces.

Organizational Support Infrastructure – Appointment of an Urban Forest Officer

Officer – It was found that the Ministry of Interior had not considered the need to define the required expertise for local authorities in the field of urban forestry and was entirely unaware of it, though nearly two years had passed since it had been tasked by a government resolution to define the role of an Urban Forest Officer. This occurred despite the fact that a representative of the Ministry was involved in drafting the National Shading Plan. As a result, no recommendations were formulated for defining the professional expertise required by local authorities in urban forestry, including the assessment of related budgetary costs. In the municipalities of **Eilat, Bet Shemesh, and Dimona**, there is no single person in charge of coordinating tree care. This is in contrast to the **Jerusalem** Municipality, where the Head of the Sanitation and Maintenance Division, already in charge of the public domain, was appointed as the Forest Officer. Consequently, responsibility for this area is divided among numerous entities, and this lack of coordination could undermine proper care of street trees. Moreover, those maintaining street trees as part of their work on other public-space issues are not specialists in urban forestry. This may impair the quality and effectiveness of tree growth and preservation efforts in the urban forest, efforts that require specific expertise and have a critical impact on tree care quality.

Measurement, Mapping, and Target Setting for Shading – Government

Resolution 1022 established that "for municipalities interested in doing so... a national target of 70% tree shade coverage (continuous tree canopy) shall be set for sidewalks on streets with significant walkability potential – that is, streets with public transportation routes or commercial activity – by the year 2040." According to data from the Survey of Israel, as reported in the media⁶, only 7.6% of streets provide partial shade (20%–50% of their area). The majority of streets (54%) offer very little shade (5%–20%), and more than one-third of streets (37.5%) lack shade entirely, including 2,500 main streets. In

⁶ Lior Yaron, The rich in the shade, the poor exposed: A new map shows that the sun doesn't beat down on everyone equally. Haaretz Online – Environment and Climate, May 4, 2023. Retrieved from: <https://www.haaretz.co.il/nature/2023-05-04/ty-article-magazine/00000187-d6b8-d9b4-abaf-febe57220000>



other words, approximately 90% of urban space in Israel is characterized by a lack of shade. There is currently no binding standard for required shading levels in public spaces, particularly on streets with high walkability potential – specifically central, well-connected streets with many intersections, as referenced in Government Resolution 1022. It was found that the method developed by the Survey of Israel, based on recommendations by the steering committee for measuring tree canopy coverage in urban areas using geographic data, does not provide a reliable picture of actual shading. This is because it does not account for shade cast by buildings and other artificial shading elements, and it lacks accurate data on street and road layouts. Moreover, it must be recognized that shading conditions in the urban environment are dynamic, especially in light of accelerated urban development. The target of 70% continuous tree canopy coverage was the result of professional discussion during the drafting of the government resolution, led by the National Economic Council. However, this target was not based on comprehensive research, nor was its feasibility under current urban conditions in Israel examined. In addition, local authorities do not have measurable targets for tree canopy coverage tailored to the characteristics of different areas within their jurisdiction, broken down by street. Setting a single citywide target for tree canopy coverage does not reflect the variation in required canopy coverage across different parts of the city, streets, and intersections.

Measurement, Mapping, and Target Setting for Shading in the Reviewed Municipalities – The audit found that three of the four reviewed local authorities – **Eilat**, **Dimona**, and **Jerusalem** – have mapped urban heat islands within their jurisdictions, while the municipality of **Bet Shemesh** has not. The shading coverage maps created by the municipalities of **Eilat** and **Jerusalem**, which include shading from buildings, trees, and artificial elements (such as shade canopies), reveal the poor state of shading in these cities. In **Eilat**, the mapping of tree canopy coverage showed a severe lack of shading across nearly all street segments and public open spaces, especially along the city's main streets, which separate residential neighborhoods. The data indicate that only 32% of walking paths are shaded, with just 9% covered by tree canopies. This falls far short of the municipality's target of 50% canopy coverage – an alarming gap of 41 percentage points. In **Jerusalem**, the total tree canopy coverage within the city's statutory boundaries – including natural forests and wooded areas surrounding neighborhoods – is 25%, with only 19% in public spaces. **Bet Shemesh** has not developed an urban shading map and is reportedly unaware of the mapping tool developed by the Survey of Israel, which, as previously noted, has its limitations. Furthermore, none of the four municipalities – **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** – has mapped their streets based on the benefits of shading for walkability or based on the feasibility (technical or budgetary) of implementing shading solutions.

Knowledge Development and Information Accessibility in Urban Forestry and Shading – No comprehensive and up-to-date tree maintenance guide authored by the Ministry of Agriculture was found. As a result, local authorities lack current and complete knowledge on the subject and tend to manage tree care based on their own



understanding and capabilities. The Ministry of Agriculture did not conduct training sessions in alignment with the plan formulated under the government resolution. It also failed to coordinate with the Ministry of Interior on this matter, despite having been assigned under the resolution to carry out training and formulate a program to strengthen professional capacity in local government in collaboration with the Ministry of Interior. For its part, the Ministry of Interior neither took the initiative to contact the Ministry of Agriculture nor was it aware of the task assigned to it. Consequently, the advancement of knowledge in the field of urban forestry was not incorporated into the Ministry of Interior's mandatory training programs. Additionally, the dissemination of knowledge on urban forestry to local authorities is not carried out according to any structured and consistent national plan. Instead, various actors – including the Ministry of Agriculture, the Derech Tzel (Shading) Center, and the Forum of 15 (a consortium of major cities) – have provided content with varying levels of depth and consistency. Two of the four municipalities examined – **Dimona** and **Jerusalem** – reported difficulties in tree planting and maintenance processes, partly due to a lack of professional expertise among personnel, or due to extended periods of trial-and-error learning. It was further found that most of the professional training for local authority employees in the fields of gardening in general, and urban forestry in particular, is conducted by the Ministry of Agriculture or in collaboration with it. Some of these training sessions require attendance at Ministry facilities. The fact that the training sessions are held in central Israel, combined with the absence of a digital training system, makes it difficult for employees of the remote municipality of Eilat to participate.



Urban Forest Management by Local Authorities – The audit found that the four reviewed municipalities – **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** – possess only partial information regarding the number of trees within their jurisdictions, their species, and their condition: The **Eilat** Municipality estimates there are approximately 10,750 trees within its area but has not yet conducted a tree survey; the **Bet Shemesh** Municipality estimates approximately 20,000 trees and had just begun initiating a tree survey at the time of the audit; the **Dimona** Municipality estimates approximately 18,000 trees but has not conducted a tree survey; the **Jerusalem** Municipality estimates there are about 150,000 trees and holds more detailed data on approximately 57,000 of them. Among the four municipalities examined in the in-depth audit, only **Jerusalem** had an Urban Forest Officer appointed by the Minister of Agriculture (in August 2022), whereas in **Eilat**, **Bet Shemesh**, and **Dimona** no such dedicated official had been appointed. The audit revealed that the reviewed local authorities are not operating according to a standardized national protocol for the maintenance and monitoring of trees in urban public spaces. Instead, each of the four municipalities – **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** – manages the matter according to its own discretion: **Eilat**, **Bet Shemesh**, and **Jerusalem** defined maintenance specifications within their municipal gardening tenders. **Bet Shemesh** and **Jerusalem** also have weekly or monthly work plans in place. **Dimona** was found to have no formal maintenance work plan. **Eilat** employs six inspectors; **Bet Shemesh** previously employed two inspectors but had none



at the time of the audit; **Dimona** did not provide any information about how tree conditions are monitored; **Jerusalem** conducts monitoring through supervision staff within the horticultural maintenance department.

👎 Public Attitudes Toward Street Trees – In all four municipalities reviewed – **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** – residents frequently file complaints through municipal hotlines about damage caused by trees. In some cases, residents have even harmed trees, either unintentionally or deliberately. Two of the four municipalities – **Bet Shemesh** and **Dimona** – failed to engage the public in discussions on promoting or improving urban forestry: **Bet Shemesh** took no action to advance the issue, while **Dimona** stated its intention to publish a public participation questionnaire.

👎 Irrigation Infrastructure in Local Authorities – The audit found that in three of the four municipalities reviewed – **Bet Shemesh**, **Dimona**, and **Jerusalem** – one of the key barriers to the healthy development of trees in public spaces is the lack of adequate irrigation infrastructure. Establishing or rehabilitating such infrastructure is often difficult due to high costs and conflicts with existing underground utilities. Specifically, the shading plans promoted by the **Eilat** Municipality as part of its climate change adaptation strategy include the planting of approximately 21,000 trees by the year 2045. This increase in the number of trees will require a substantial rise in water consumption for irrigation, in addition to the city's already elevated irrigation needs due to its desert climate.

👎 Soil Treatment, Tree Diseases, and Pest Control – The audit found that despite efforts by local authorities to invest in the urban tree resource, including soil treatment, acclimatization processes where needed (as done in **Eilat**), treatment of tree diseases, and pest monitoring, in addition to routine maintenance and irrigation, these actions are not always sufficient to ensure proper root establishment and tree vitality. For example: in **Eilat**, approximately 350 to 500 trees were “scorched” due to heat radiation during the summer of 2024; in **Bet Shemesh**, *Populus Canadensis* (Canadian poplar) trees were damaged and died before treatment could be completed; and in **Jerusalem**, some mature trees exhibit poor growth and development.



Tree Preservation in Public Transportation Development Projects – The audit found instances in which, during the planning of public transportation projects, collaborative efforts were made between the Forest Officer and planning authorities to preserve existing trees or enable new tree planting near renewed transportation routes. For example: in Tel Aviv, a decision was made to prohibit private vehicle access to the section between the intersections of Arlozorov Street with Ibn Gabirol and Ben Yehuda Streets. As a result, the traffic lane previously designated for private cars was canceled, eliminating the need to fell an existing row of trees. On the Green Line of the light rail in the Holon area, a solution was reached in cooperation with the Israel Electric



Corporation: instead of using an overhead power line as originally planned, the power supply would be routed through the roadway itself. This adjustment spared the mature ficus trees that stood adjacent to the planned overhead line route.

Tree Preservation in the Statutory Planning Stage at the Ministry of Construction and Housing – The Ministry's guidance to conduct tree surveys in the pre-planning stage contributes to preserving trees in public spaces.

Issuance of Binding Provisions Regarding Trees in Private Spaces The audit found that among the four local authorities reviewed – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – only **Eilat** and **Bet Shemesh** included binding provisions on tree planting in private spaces within a municipal policy document (or equivalent). In doing so, they contributed to encouraging the planting and care of trees in the private domain, in line with the guiding principles adopted in the government resolution.

National Tree Removal Information System – A centralized information system for tree removals in Israel was established and became operational in September 2024.

Israel Railways Public Call for Proposals – Israel Railways published a call for proposals aligned with the principles of the National Shading Plan, as compensation for the anticipated removal of 38,000 trees as part of the Haifa–Rishpon rail line project.

Identifying Streets for Shading Coverage – The **Dimona** Municipality is making efforts to identify streets and areas with low shade coverage, with the aim of addressing them as soon as possible.

Public Engagement in Promoting Urban Forestry – The municipalities of **Eilat** and **Jerusalem** have involved the public in discussions on advancing urban forestry and in actions to improve it.

Key Recommendations

-  It is recommended that the Planning Administration, in addition to providing planning committees with a package of recommendations for possible methods of tree preservation and planting, instruct the committees – in consultation with the Government Forest Officer – to include binding shading requirements in planning documents where appropriate, with an emphasis on natural shading from trees. Furthermore, it is recommended that the Planning Administration develop mandatory construction guidelines to promote tree planting and the preservation of mature trees throughout the public space, with the goal of maximizing natural shading.
-  It is also recommended that the Ministry of Agriculture explore ways to streamline the process of issuing opinions on plans or permits, to avoid significant delays in planning and



construction processes. Additionally, it is recommended that the Planning Administration establish a joint working group composed of representatives from local authorities as well as district and local planning committees, with the aim of providing practical tools and solutions to support committees in preserving shading in the urban public realm through the conservation of street trees – particularly in the face of pressure from permit applicants. Finally, it is recommended to raise awareness among local planning departments and district planning offices about the importance of reducing tree removals, by offering specific training for committee members on this topic.

-  The Planning Administration and the National Economic Council should take steps to advance the achievement of the target set by the government resolution, including the establishment of a team to examine ways to coordinate green infrastructure with engineering infrastructure. This coordination should prevent these systems from obstructing one another and ensure that public space can efficiently and optimally accommodate the widest possible range of public uses. It is further recommended that the Planning Administration and the National Economic Council take measures to enhance infrastructure coordination. The Planning Administration, in collaboration with the Ministry of Finance, the Ministry of Construction and Housing, and key infrastructure bodies – including the Israel Electric Corporation, gas companies, and telecommunications providers – should promote the use of utility tunnels wherever feasible, in light of their clear advantages. The local authorities reviewed in the audit are advised to strengthen coordination with infrastructure providers operating within their jurisdictions, in order to ensure access to infrastructure mapping that reflects, as accurately as possible, actual field conditions.
-  It is recommended that local authorities in general, and particularly those reviewed in the audit, carry out tree pruning near Israel Electric Corporation (IEC) facilities in public spaces on their own, to the extent possible, in order to ensure the quality of the pruning. Authorities should also enhance coordination with IEC personnel regarding the timing and quality of pruning operations and plan the planting of new trees in public spaces with consideration for nearby electrical infrastructure, such that planting sites are located as far as possible from these facilities. The Israel Electric Corporation is advised to include in its contracts with pruning contractors a requirement to employ a certified pruning specialist, and to ensure that its contractors coordinate pruning work with local authorities – so that the latter can, when necessary, supervise the work with the assistance of tree experts.
-  It is recommended that the municipalities of Dimona and Jerusalem publish municipal policy documents as soon as possible that include guidelines regarding trees on private plots, with the aim of improving the public realm used by all city residents. It is also recommended that the Planning Administration encourage local planning and building committees to publish municipal policy documents on trees in private spaces, in order to maximize the planting potential within the multifunctional urban environment.
-  It is recommended that the Government Forest Officer establish a mechanism for obtaining information on the number of replacement trees planted in accordance with issued felling



permits. Although the scope of inspection and enforcement duties is extensive, there is a mismatch between the scale of oversight required and the personnel allocated to carry it out. It is further recommended that the Government Forest Officer map the inspection tasks, assess existing and required resources, and take proactive steps – beyond sending letters and offering suggestions for improved oversight – to reduce the gaps. In light of the longstanding complexity of the situation, it is expected that the Government Forest Officer will engage the Ministry of Agriculture in this matter and take action to expand the scope of proactive enforcement activities. This should include increasing the number of inspectors in charge of monitoring the implementation of individual felling permits and placing particular emphasis on cases in which a large number of trees are felled under a single permit. These measures are essential to safeguard the public interest in preserving trees in the public domain and to ensure the proper use of public funds. In addition, it is recommended that the Government Forest Officer, in coordination with the Ministry of the Interior and local authorities, develop mechanisms to enhance enforcement of the Forest Ordinance by utilizing municipal inspectors and leveraging their familiarity with local conditions.



It is recommended that the Government Forest Officer formulate a structured annual work plan that includes proactive inspection activities at the necessary frequency, with particular attention to projects for which a felling permit has been granted for a large number of trees. It is further recommended that the Forest Officer ensure the effectiveness of existing guidelines concerning work taking place near trees, and establish mechanisms to guarantee their implementation, such as training sessions for local authorities explaining the intent of the guidelines and how violations can be reported. It is recommended that local authorities monitor compliance with guidelines for work near trees at sites where development and construction activities are taking place, using building inspectors or municipal enforcement officers. In cases of non-compliance, they should report violations to the Government Forest Officer.



It is recommended that the Government Forest Officer establish a tree felling policy grounded in measurable data, to help maintain the balance between preservation and development and to ensure that, even as cities grow and public needs evolve, long-term sustainability and responsibility to future generations are preserved. Such a policy could, for example, stipulate enhanced compensation, whereby the felling of a mature tree would require the planting of several young trees, given that it takes approximately ten years for a young tree to reach full canopy size, and even then, there is no certainty it will reach full maturity. It is further recommended that the Government Forest Officer complete the data collection in the digital tracking system to include comprehensive information on all trees that have been felled. This database would enable accurate valuation of felled trees based on their characteristics and allow for precise determination of the required compensation.



The Ministry of Agriculture should act, in coordination with the Ministries of Finance and Environmental Protection, to regulate the Forest Ordinance provisions as soon as possible. This is especially urgent given that far more than 180 days have passed since Government



Resolution 1022 directed the Minister of Agriculture to publish a memorandum to amend the Forest Ordinance, enabling the government to collect a levy that a local authority has failed to collect. This amendment is intended to ensure that landscape compensation levies collected by the state can be allocated to increase the budget designated for supporting local authorities in planting and maintaining trees. Once the regulations are enacted, it is recommended that the Government Forest Officer set out the reporting procedures for local authorities that collect landscape compensation levies, and collect the relevant data in order to monitor how the funds are used and ensure they are directed toward their intended purpose; namely, new tree plantings or other designated uses. If he is unable to carry this out himself, he may seek the assistance of the Ministry of the Interior, which conducts financial audits in local authorities. It is also recommended that local authorities authorized to collect funds once the regulations are enacted, provide appropriate transparency to the public regarding how these funds are used. The purpose of the landscape compensation levy is to bridge the gap between the need to fell trees and the obligation to offset the resulting environmental damage. From the outset, the goal of this levy has been to fund tree planting, not other uses. Therefore, it is recommended that the Ministry of Finance and the Ministry of Agriculture establish a dedicated fund to pool the collected levies and integrate them into the budget base for implementing the government resolution. This is particularly important in light of the fact that the Ministry of Finance has neither allocated a budget for this purpose nor put in place a system for monitoring or tracking the accumulated funds.



Since the government has defined urban forestry as a national objective, it is recommended that the Ministries of Finance, Agriculture, and Environmental Protection, each of which is directly involved in the issue, allocate a dedicated budget alongside a structured action plan to support the shading of public spaces through street trees. It is further recommended that they consider allocating resources to raise public awareness on this issue even without requiring matching funds from local authorities, at least from those ranked in lower socio-economic clusters, to help achieve the goal of expanding shade in public spaces. Because the benefits of trees become evident only about a decade after planting, it is advisable to begin implementing the proposed measures as soon as possible. It is also recommended that the municipalities reviewed – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – distinguish between budget items allocated for general landscaping and those designated for the care of street trees, and maintain a separate and clearly defined budget for the planting and maintenance of trees in the urban environment. In addition, they should develop an updated, forward-looking maintenance cost estimate for the municipal tree resource. Routine activities such as tree care and inventory maintenance require a stable funding source. Therefore, the reviewed local authorities should examine potential funding sources for street tree maintenance and determine both the sources and the scale of funding for the various activities.



The Ministry of the Interior, in coordination with the Ministry of Agriculture, should consider formulating recommendations for defining a professional role within local



authorities that aligns with the required expertise in urban forestry, as stipulated in the government resolution. This process should be carried out in collaboration with representatives of local authorities, familiar with the needs emerging from the field. It is also recommended that the Ministry of the Interior assess the composition of human resources necessary for managing the tree resource within local authorities. Furthermore, the four municipalities reviewed – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – are advised to treat the urban tree resource as distinct from other municipal landscaping activities. In particular, they should define a coordinating body or position within their organizational structure with authority over all matters related to public tree care and responsible for liaising with other municipal departments involved in this domain. It is also recommended that these municipalities identify the need for professional roles not typically employed on a routine basis within the local authority, such as agronomists, arborists, or other relevant experts who could contribute to improving tree management.

-  It is recommended that the National Economic Council inform local authorities of the existence of the national tree database infrastructure, potentially through the Ministry of Interior, as the regulator of local authorities, or through the Federation of Local Authorities in Israel. It is further proposed that local authorities receiving support through calls for proposals – such as the Israel Railways call for conducting tree surveys – be required to share and publish the data they collect using the established infrastructure. The four municipalities reviewed – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – are encouraged to complete their tree surveys and upload the data to their municipal GIS systems. This will enable more effective management of their tree resources.
-  It is recommended that the Survey of Israel periodically update its maps and incorporate three-dimensional mapping that accounts for the full extent of shadow projections, in order to improve the tool and methodology it developed for mapping tree canopies. It is further recommended that the Survey of Israel adopt a standardized method for as accurately as possible quantifying the cumulative shading effect of buildings, trees, and other environmental elements. The Planning Administration is advised to consider setting recommended standards for differentiated shading levels across the public space as a whole. Having defined targets would enable local authorities to develop policies that promote broader shade coverage and improve the quality of the environment and public realm.
-  It is recommended that the National Economic Council reconsider the national tree canopy coverage target established in Government Resolution 1022. This target should be set based on a structured process grounded in reliable data and realistic assessments, particularly in light of the fact that in countries with climates similar to Israel's, national canopy coverage targets are often lower, in some cases significantly so.
-  It is recommended that the Municipality of **Bet Shemesh** map urban heat islands across the city in order to prepare for future climate change challenges, especially given that



spatial climate risk maps published by the Ministry of Environmental Protection already indicate the presence of numerous heat islands within its jurisdiction. Since the municipalities of **Eilat** and **Jerusalem** have mapped total shading coverage from buildings and trees, i.e., the shadow envelope, it is recommended that they identify weak points in the urban street network and use those findings to prioritize actions and set realistic tree canopy coverage targets for shading. It is further recommended that the Municipality of **Bet Shemesh**, which has a high concentration of heat islands, at the very least make use of the mapping tool developed by the Survey of Israel.

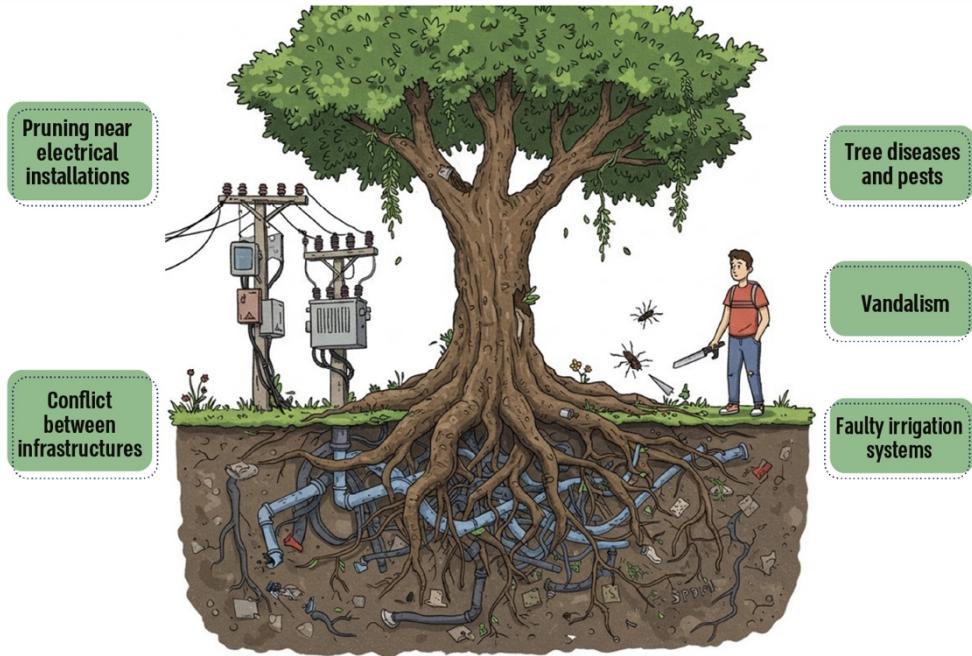
- 💡 Differences in building density and the presence of shade trees or other shading elements in the public space necessitate mapping total shade coverage. It is recommended that the municipalities of **Bet Shemesh** and **Dimona** map shading coverage from buildings, trees, and artificial elements (the shadow envelope) within their public spaces, as this is the first step in developing an urban shading strategy and in identifying climate vulnerability points in the urban street network. It is further recommended that **Bet Shemesh** and **Dimona** engage a professional body to carry out this task, as it requires expertise and technical knowledge. Once full shade envelope mapping has been completed, the municipalities of **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** are advised to assess the feasibility of tree planting along city streets. This assessment should be conducted in parallel with a municipal infrastructure mapping process, which can help accurately identify optimal locations for planting new trees. Finally, it is recommended that **Eilat**, **Bet Shemesh**, **Dimona**, and **Jerusalem** set shade coverage targets for each street and neighborhood, with particular focus on central areas with high walkability potential, tailored to the unique characteristics of each location.
- 💡 In order to preserve existing tree infrastructure and ensure the vitality of both mature and newly planted trees in the urban public space, it is recommended that the Ministry of Agriculture develop an up-to-date street tree care guide for local authorities; establish a team to coordinate the dissemination of knowledge on urban forestry to local authorities – including representatives from the Ministry of Interior, the Derech Tzel Center, the Federation of Local Authorities in Israel, and other relevant stakeholders – with the aim of pooling resources and presenting municipalities with a comprehensive, diverse, and accessible annual learning program from which they can select the training and skill sets most relevant to their needs; facilitate peer-learning sessions to encourage those in charge of tree planting and maintenance in local authorities to share their experiences with one another; and include fully or partially digitized access to seminars and courses for municipal staff, either through live online participation or on-demand viewing afterward.
- 💡 It is recommended that the Minister of Agriculture and the Government Forest Officer consider appointing an Urban Forest Officer for the city of **Bet Shemesh**, which has a population of approximately 155,000 and is classified as a large municipality, particularly in light of the city's rapid development and the expansion of its public spaces. It is further recommended to formulate nationwide criteria for the appointment of Urban Forest Officers and to work toward their implementation accordingly.



- 💡 The local authorities reviewed – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – are advised to ensure regular tree pruning in residential areas and public walkways in a manner that preserves tree health and their potential aesthetic value, while minimizing, to the extent possible, disruption to residents. It is recommended that the National Economic Council and the Ministry of Agriculture work to implement Government Resolution 1022 in the area of community engagement, by encouraging local authorities to conduct public participation processes at various stages – from the vision-setting stage, through planting, to receiving assistance with maintenance and information about tree conditions; promoting local and community events aimed at connecting the public to the program; and adapting Ministry of Agriculture courses to be accessible to the general public.
- 💡 It is recommended that the National Economic Council invite representatives of the Ministry of Finance to the administration's status meetings for the implementation of the government resolution on public space shading and urban forestry, in order to consider allocating resources for investment in irrigation infrastructure in local authorities, such as through funding calls.
- 💡 Given the anticipated impacts of climate change in Israel, local authorities in general and particularly the municipalities reviewed in this audit – **Eilat, Bet Shemesh, Dimona, and Jerusalem** – are advised to consider the water consumption characteristics of trees when formulating recommended planting lists for their jurisdictions, and to prioritize species that require minimal irrigation.
- 💡 The audited municipalities are further advised to operate in accordance with the Urban Tree Risk Management Guide published by the Ministry of Agriculture, which provides guidance for the care of street trees and effective monitoring of their condition, in order to preserve the existing tree infrastructure and ensure the vitality of both mature and newly planted trees in the urban public space. In addition, they should systematically monitor the health status of all public trees, to enable early detection of trees in need of urgent or preventive care. Such monitoring will be significantly facilitated once a tree survey has been completed in the municipality.



Key Barriers to the Development of Street Trees in the Urban Public Space



Prepared by the State Comptroller's Office (with the assistance of AI tools).



Summary

Efforts to promote shade in public spaces have become critically important in light of projected global warming by the end of the century. This is expected to lead to a rise in the frequency and intensity of heatwaves and a significant increase in the number of hot days. In Israel, the forecast anticipates a temperature increase of approximately 3.5°C by the end of the 21st century compared to the average over the past two decades. Under such conditions, walking in the street will become increasingly difficult, and people will desperately seek refuge in cooler areas. Cities are expected to be even more severely affected than surrounding areas due to their extensive coverage of concrete and asphalt.

Although Government Resolution 1022 set specific targets for urban shading, its ability to drive implementation – primarily through local authorities – remains limited. The resolution's wording suggests that its provisions are not binding on local governments, and many of its clauses lack designated budgets for implementation. The primary mechanism envisioned for financing the resolution was the collection of alternative planting levies, their pooling in a dedicated fund, and calls for proposals following a matching-funds model. However, the forest regulations intended to authorize these levies have yet to be approved, despite first being proposed in 2012. To date, apart from a call for proposals published by Israel Railways, only a single call has been issued – in August 2022 by the Ministry of Environmental Protection – to support implementation of the National Shade Program. The available funding, approximately NIS 21.3 million, is limited and significantly lower than the estimated NIS 150 million needed annually to support urban forestry initiatives. As a result, it falls far short of meeting the demand for planting the hundreds of thousands of trees required in Israel's urban public spaces.

In climate adaptation plans around the world, shading of public spaces is typically considered a complementary, non-mandatory measure. In Israel, there are currently no binding shading requirements for planning or construction that apply to the public space as a whole, and methods for measuring shading in the urban public space are inadequate. It was found that existing standards and policy documents lack guidelines grounded in systematic and quantitative considerations regarding required shading levels in public areas.

The shading value of a mature tree is particularly significant, making its preservation just as important as the planting of new trees. However, the authority of the Government Forest Officer to approve or reject requests for felling mature trees is not always sufficient to prevent the removal of trees designated for preservation. Furthermore, the Government Forest Officer lacks data on the actual number of replacement trees planted under felling permits. Oversight and enforcement responsibilities are extensive, but the personnel allocated to carry them out is insufficient.



Key barriers to tree planting and maintenance identified in the audit include: difficulties and inconsistencies in coordinating between urban infrastructure needs and tree-related needs; damage to trees located near Israel Electric Corporation facilities due to pruning work; fire safety requirements under the Planning and Building Law mandating emergency access areas that limit available space for planting trees, even though the law allows a shared access area for two adjacent buildings, in practice it is often difficult to synchronize planning and construction to enable this; insufficient irrigation infrastructure and the difficulty of establishing or restoring such systems due to high costs and conflicts with underground infrastructure; challenges related to tree diseases and pests; and a lack of public awareness in some communities regarding the value of trees in the urban public space, which in some cases has led to deliberate damage.

Despite the many benefits of urban forests in general, and of street trees in particular, many cities in Israel have relatively few street trees. This significantly diminishes quality of life in urban environments. Street trees are the most effective means of cooling city spaces, and the shade they provide can play a critical role in addressing the impacts of climate change and in improving thermal comfort in Israel's public urban areas. Given that the benefits of tree planting materialize only about a decade after planting, achieving the targets set in the government resolution by 2040 will require initiating the proposed urban shading measures in the short term.

The State Comptroller's Office draws the attention of the ministers responsible under Government Resolution 1022 to the urgent need to advance its implementation within their respective spheres of authority, as detailed in the resolution, and in light of the findings and recommendations presented in this report: the Minister of Finance, the Minister of Construction and Housing, the Minister of Environmental Protection, the Minister of Agriculture and Rural Development, the Minister of Interior, the Head of the National Economic Council, and the Head of the Planning Administration.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Public Space

**Local Authorities'
Management of Wild
Boar and Jackal
Populations Within
Their Jurisdictions**



Local Authorities' Management of Wild Boar and Jackal Populations Within Their Jurisdictions

Background

Certain species of wild animals, including wild boars and jackals, have been classified in Israel as irruptive species – local species that successfully reproduce and expand their distribution to a degree that significantly exceeds the natural carrying capacity of their environment. This phenomenon is prevalent in numerous urban areas in Israel and globally, with a marked increase over the past four decades. The irruption of wild boars and jackals populations into urban and agricultural areas has increased the frequency of their encounters with residents of local authorities, who are concerned by these encounters and the associated damage, such as harm to agricultural crops, personal injuries, property damage, littering, foraging in waste bins, damage to public and private gardens, and negative impacts on residents' sense of security and well-being.

The phenomenon of species irruption in urban areas necessitates intervention at both the state level, particularly by the Nature and Parks Authority (NPA), and by the local authorities. The local authorities address this issue in accordance with their responsibilities under the Municipalities Ordinance [New Version] to ensure the safety and health of their residents and to mitigate nuisances that may adversely affect the environment and humans. The management of wild boar and jackal populations is conducted in compliance with the National Parks, Nature Reserves, National Sites and Memorial Sites Law, 1998 (the National Parks Law), as well as the Wildlife Protection Law, 1955 (the Wildlife Protection Law).



Key Figures

**385–
24,620**

Number of inquiries from residents to the municipal service center in the local authorities examined regarding wild boars in the years 2019–2024: **Haifa** Municipality – 24,620 inquiries; **Jerusalem** Municipality – 1,477 inquiries²; **Nesher** Municipality – 385 inquiries; **Kiryat Tiv'on** Local Council – 658 inquiries

**NIS 1.3
million**

The amount paid by the **Haifa** Municipality for demands and legal claims filed against it regarding property damage and personal injury caused by wild boars from January 2017 to May 2024

**NIS 19–
568 per
resident**

The expenses incurred by the audited local authorities for the treatment of wild boars and jackals in their jurisdiction in the years 2019–2024: **Haifa** Municipality – NIS 44 per resident; **Jerusalem** Municipality – NIS 204 per resident; **Nesher** Municipality – NIS 568 per resident; **Kiryat Tiv'on** Local Council – NIS 19 per resident

**\$1.5
billion
per year**

Estimate of the damage caused by wild boars to agricultural crops and the environment in the United States

66,905

The number of wild boars culled throughout the country through shooting by hunters and inspectors of the Israel Nature and Parks Authority in the months of January 2020 – November 2024

41,838

The number of jackals culled throughout the country through shooting by hunters and inspectors of the Israel Nature and Parks Authority in the months of January 2020 – November 2024

134–865

The number of wild boars culled by hunters and inspectors of the Israel Nature and Parks Authority in the local authorities examined in the months of January 2020 – November 2024. The local authorities examined: **Haifa** Municipality – 865; **Jerusalem** Municipality – 134; **Nesher** Municipality – 148; and the **Kiryat Tiv'on** Local Council – 416

1 In the Haifa Municipality and the Kiryat Tiv'on Local Council, the data is updated for July 2024; in the Jerusalem Municipality, the data is updated for September 2024; and in the Nesher Municipality, the data is updated for October 2024.

2 In the Jerusalem Municipality the number of inquiries includes inquiries regarding jackals.



Audit Actions

From July to December 2024, the Office of the State Comptroller examined various aspects related to local authorities' management of wild boar and jackal populations within their jurisdictions from 2019 to 2024. The examination encompassed four local authorities: three municipalities – **Haifa, Jerusalem, and Nesher** – and the **Kiryat Tiv'on** Local Council (the local authorities examined). Additionally, supplementary examinations were undertaken at the Nature and Parks Authority, the Ministry of Environmental Protection, and the Israel Police. Key issues addressed in the examination included the identification of entities responsible for the handling of irruptive species in Israel, specifically wild boars and jackals; the Nature and Parks Authority's policy concerning the regulation of irruptive species populations; the extent of the propagation of wild boars and jackals within the local authorities examined; and the actions undertaken by the local authorities examined to address the challenges posed by wild boars and jackals.

Key Findings

Wild Boars and Jackals in Israel and Globally – The phenomenon of irruptive species is expanding on a worldwide scale, affecting both agricultural regions and urban environments. These species, inclusive of wild boars and jackals, inflict harm in populated areas, including the destruction of agricultural crops, damage to public and private gardens, foraging through bins and scattering garbage, and inflicting damage on persons and property in urban areas. Furthermore, due to the increased interaction between people and these species, there is a heightened risk of disease transmission from these animals to humans, as well as to both farm and domestic animals.

Entities Responsible for Managing Irruptive Species in Israel – The audit found that, as of the audit completion date, there is no state entity designated specifically for managing irruptive species within local authorities, nor is there any entity responsible for guiding or supervising their activities. The Nature and Parks Authority serves as a professional entity dedicated to the preservation of wildlife; however, it lacks explicit legal responsibility regarding the management of irruptive species within local authority jurisdictions, apart from the issuance of hunting permits. The Ministry of Environmental Protection, while responsible for implementing the provisions of the Wildlife Protection Law and the National Parks Law, does not consider the subject of this audit report – namely, the management of wild boar and jackal populations within local authority



jurisdictions – to be within its purview. In light of this situation, local authorities are compelled to address the issue within their jurisdictions and undertake various actions to manage the phenomenon of irruptive species in Israel. Such actions may include sanitation, fencing, dissemination of information, enforcement measures, and population control of irruptive species through methods such as shooting or trapping and euthanizing.

👎 The Policy of the Nature and Parks Authority Regarding the Regulation of Irruptive Species Populations – The Nature and Parks Authority's policy, established in October 2016, delineates that, as a rule, the Authority will refrain from independent operations within urban environments. Upon receiving reports from local authorities concerning damage attributed to wild animals, the Nature and Parks Authority will collaborate with the respective local authority to explore various strategies aimed at mitigating the damage. In instances where the culling of wild animals becomes imperative, the Authority will issue permits in accordance with legal stipulations and its policy governing the treatment of wild animals in urban settings. Furthermore, the policy emphasizes that the regulation of animal populations will occur solely after all alternative measures for addressing the issue have been thoroughly assessed. These operations will proceed exclusively under a permit issued by the Nature and Parks Authority, with consideration for the species involved, the precise location of the animals, the timeframe, the methods of regulation, and the population density within the area. Although the Nature and Parks Authority's made its policy concerning the regulation of irruptive species populations available online in June 2018, the policy pertaining to the treatment of wild animals in urban locales was neither published nor communicated to the heads of authorities or the relevant professional bodies that manage wildlife within these authorities.

👎 Amendment to the Wildlife Protection Law – Although the 2020 Wildlife Protection Law Memorandum proposed the legal regulation of the transfer of powers concerning wildlife protection to the Minister of Environmental Protection, as of the audit end date, the Ministry of Environmental Protection had not advanced the proposed amendment to the law. Consequently, the powers assigned to the Ministry of Environmental Protection by virtue of the government resolution from November 1995 remain unanchored in statutory law. Additionally, the issue of the Nature and Parks Authority's granting hunting permits within a 500-meter radius of a locality lacks clarity and remains subject to legal interpretation.

👎 Conditions for Shooting near a Locality – The Nature and Parks Authority has stipulated in its procedure for the issuance of hunting permits that explicit permission from the police is required for conducting shooting activities near a locality, and that the police must establish conditions governing such activities. However, the audit revealed that the Nature and Parks Authority had not coordinated this requirement with the police nor had it brought the matter to its attention. Furthermore, it was discovered that the



Coastal and Jerusalem police districts failed to document reports from hunters concerning the occurrence of gunfire during hunting activities within their respective jurisdictions. The absence of such documentation may hinder the police's capacity to investigate incidents as required.

👎 Monitoring Wild Boar and Jackal Populations – The Nature and Parks Authority has asserted in its policy a commitment to regularly monitor populations of irruptive species and assess their impact. However, the audit found that the Authority has not undertaken efforts to monitor the populations of wild boar and jackals, as well as the damage they inflict, within the jurisdictions of the local authorities examined.

👎 The Extent of the Wild Boar and Jackal Phenomenon in the Local Authorities Examined – An analysis of public inquiries to municipal service center within the local authorities examined revealed that between 2019 and 2024, the prevalence of the wild boar phenomenon in Haifa was 29 times greater than in the other authorities examined (24,620 inquiries compared to an average of 840 in the other three authorities). This prevalence is compared to the population of Haifa, which is 12 times greater than that of Nesher and 15 times greater than that of Kiryat Tiv'on. Geographical analysis within the four local authorities examined indicates that the phenomenon of wild boars and jackals is not confined solely to neighborhoods adjacent to forested areas; these irruptive species have infiltrated the heart of urban spaces. An analysis of public inquiries to municipal service center regarding wild boars in **Haifa**, **Nesher**, and the **Kiryat Tiv'on** Local Council demonstrates that the wild boar phenomenon has intensified within these local authorities' jurisdictions from 2019 to 2024, whereas in **Jerusalem**, the jackal phenomenon is of greater concern to residents than the wild boar phenomenon.

👎 Policies of the Local Authorities Examined Regarding the Management of Wild Boar and Jackal Populations – Despite administrative guidelines concerning policy formulation within the jurisdiction of an administrative authority, and despite the stipulations of the Freedom of Information Law, 1998, which requires public availability of written procedures governed by such authorities, it was determined that the municipalities of **Jerusalem** and **Nesher**, as well as the **Kiryat Tiv'on** Local Council, lack a written policy addressing the management of irruptive species within their jurisdictions. Furthermore, these entities do not publicly disclose their actions regarding the management of wild boars and jackals. Between 2021 and 2024, the Haifa Municipality made its policy for managing wild boars publicly available on its website through summary reports of its activities on the subject, in collaboration with the Nature and Parks Authority.

👎 Cooperation Between the Local Authorities Examined and the Nature and Parks Authority – The Nature and Parks Authority employs 14 agricultural damage inspectors across the nation, operating within the jurisdiction of 15 local authorities. Despite the assertion that one of the responsibilities of an agricultural damage inspector is to oversee the activities of local authorities, the Nature and Parks Authority lacks a



formalized procedure to guide inspectors in their supervisory roles concerning the local authorities' management of irruptive species, including wild boars and jackals. Furthermore, The Nature and Parks Administration has not specified the supervision frequency and its required documentation. Consequently, the Nature and Parks Authority is deprived of essential information regarding the actions undertaken by each collaborating local authority in addressing irruptive species, including wild boars and jackals. This information is essential for both monitoring the initiatives of local authorities on this matter and for assessing the efficacy of the treatment strategies and their subsequent updates.

 **Fencing** – A method for mitigating the incursion of wild boars into urban areas involves obstructing their access pathways from open regions to populated zones through the installation of fences at the identified primary ingress points. The **Jerusalem** Municipality indicated that the frequency of wild boar occurrences within the city's neighborhoods did not warrant the implementation of fencing. In contrast, it was found that the **Nesher** Municipality undertook efforts to reinforce existing fences, particularly in areas where residents reported wild boar crossings; however, the design of the installed fence was not standardized and at times inadequately suited for deterring wild boar entry. Furthermore, it became apparent that the **Nesher** Municipality failed to map wild boar incursion routes prior to the installation of the fences (for instance, by utilizing cameras as recommended by the Nature and Parks Authority during the initial site visit). The Municipality also did not consult with experts regarding the optimal fence design to inhibit wild boar passage. It also did not conduct a post-installation assessment of the fence's effectiveness. Additionally, the **Kiryat Tiv'on** Local Council did not install a fence to obstruct wild boar access to the neighborhoods within the Council's jurisdiction.

 **Reducing Water and Food Sources**

- **Sanitation** – In April 2024 the **Haifa** Municipality made a commitment, as outlined in the Memorandum of Understanding signed with the Nature and Parks Authority, which included a pledge to continue sanitation activities. Beginning in April 2024, the rate of unemptied garbage cans was significantly higher than in corresponding periods of previous years (1,592 instances recorded from April to July 2024, compared to 886 in the corresponding period in 2023). The **Jerusalem** Municipality did not assess the impact of its sanitation activities, including the replacement of garbage cans throughout the city, on the proliferation of irruptive species phenomenon within its jurisdiction.
- **Enforcement Against Animal Feeders and Outreach Activities** – It was noted that, despite the **Haifa** Municipality's commitment in the Memorandum of Understanding with the Nature and Parks Authority to persist in enforcement activities against the unauthorized feeding of stray cats, which significantly contributes to mitigating the issues posed by wild boars and jackals in Haifa, the



Municipality opted to cease this activity for three months in July 2024. Additionally, the **Jerusalem** Municipality did not implement enforcement measures against animal feeders within its jurisdiction, nor did it conduct outreach activities on this matter. The **Nesher** Municipality failed to evaluate the effectiveness of its advertising campaigns addressing this issue and the level of resident exposure to them.

Culling of the Wild Boar and Jackal Population

- The culling of the wild boar population through hunting may result in increased birth rates, potentially leading to population growth. Recreational hunting has been shown to be an ineffective method for controlling the size and density of wild boar populations when compared to selective hunting (targeting specific sex and age groups), which can significantly enhance hunting efficacy. Consequently, there is concern that the large-scale culling of wild boars conducted within the jurisdiction of the **Haifa** Municipality in 2024 may paradoxically result in an expansion of the wild boar population in the city over the long term.
- The local authorities examined – the municipalities of **Haifa**, **Jerusalem**, and **Nesher**, along with the **Kiryat Tiv'on** Local Council, engaged in culling wild boar populations in their jurisdictions from 2019 to 2024. The methods of culling employed by the authorities examined varied: from 2019 to 2021, the **Haifa** Municipality did not engage in culling activities; from 2022 to 2023, it removed 327 carefully selected wild boars through capture and killing; whereas in 2024, it culled 664 wild boars through shooting in various city neighborhoods. The **Jerusalem** Municipality implemented culling by utilizing an agricultural damage inspector who primarily executed shooting operations outside of city neighborhoods, thereby aiming to deter entry into urban areas. The **Nesher** Municipality conducted culling through shooting on the periphery of city neighborhoods, while the **Kiryat Tiv'on** Local Council engaged in trapping and killing of wild boars.
- The audit revealed that the **Nesher** Municipality lacks accurate information regarding the number of wild boars culled within its jurisdiction and the specific locations of these activities. Additionally, the **Kiryat Tiv'on** Local Council does not possess information about the number of wild boars culled in its jurisdiction without its involvement, nor about the specific locations of such actions. Furthermore, it became evident that the data reported to the Nature and Parks Authority concerning hunting locations within the **Kiryat Tiv'on** Local Council's territories is inaccurate, thereby compromising the Nature and Parks Authority's capacity to ensure that hunters adhere to established guidelines regarding hunting locations.

Appointment of a Project Manager – Despite the **Haifa** Municipality being mandated to conduct a public tender for work in accordance with the Municipalities Ordinance, or to deviate from this requirement in accordance with a specific exemption outlined in the



Tender Regulations, the audit found that in April 2024, the Municipality engaged a consultant for a three-month period without a tender process for his employment. Furthermore, there was no reference in the minutes of its meetings to the exemption clause that was purportedly invoked as per the provisions of the Tender Regulations. Additionally, the tender did not establish a prerequisite condition stipulating that the bidder must possess relevant qualifications for the management of wild animals, in contrast to previous appointments that involved personnel such as the municipal veterinarian, ecologist, and the Nature and Parks Authority inspector, who were responsible for addressing the issue of wild boars in Haifa.



Budgetary Allocations of the Local Authorities Examined for Management of Wild Boars and Jackals – It was found that the local authorities examined – the municipalities of **Haifa**, **Jerusalem**, and **Nesher**, as well as the Kiryat Tiv'on Local Council, budgeted their management of wild boars and jackals within their jurisdictions and bear the budgetary burden of financing these activities. Between the years 2019 and 2024, the **Haifa** Municipality allocated NIS 12.7 million for this purpose, equating to NIS 44 per resident; the **Jerusalem** Municipality allocated NIS 200 million, equating to NIS 204 per resident; the **Nesher** Municipality allocated NIS 13.5 million, equating to NIS 568 per resident; and the **Kiryat Tiv'on** Local Council's budget for this topic was NIS 363,000, equating to NIS 19 per resident.



Disease Surveillance in Wild Boars in Haifa – The Wildlife Disease Monitoring Program (the Monitoring Program) was initiated in Israel at the close of 2013. This program operates through collaboration among the Ministry of Agriculture and Rural Development, the Ministry of Health, the Ministry of Environmental Protection, and the Nature and Parks Authority, with the objective of collecting samples to identify various diseases in wildlife. From samples collected from wild boars in Haifa between January 2022 and March 2024, findings indicated that 20 wild boars tested positive for leptospirosis, 27 for foot-and-mouth disease, 13 for fever, 11 for peste des petits ruminants, and one for bovine tuberculosis. The results of this monitoring underscore the potential risks associated with the presence of disease in wild boars residing near human populations. Furthermore, they highlight the necessity of pathogen surveillance in zoonotic diseases to safeguard the quality of food for both humans and animals. In light of these findings, the imperative for ongoing active monitoring of pathogens among wild boars has become increasingly urgent.



Conduct of Studies by the Local Authorities Examined – The Office of the State Comptroller acknowledges the efforts of the **Haifa** Municipality and the **Kiryat Tiv'on** Local Council in initiating and financing studies and trials regarding wild boars, aimed at enhancing the management of this issue within their respective jurisdictions.



Fencing – The Office of the State Comptroller acknowledges the efforts of the **Haifa** Municipality in collaboration with the Nature and Parks Authority to identify and map potential wild boar entry points into urban neighborhoods, to construct barriers at these entry points, to evaluate the efficacy of the fencing post-construction, and to undertake necessary repairs.

Sanitation – The Office of the State Comptroller acknowledges the initiatives undertaken by the **Nesher** Municipality in executing a project to install buried trash receptacles throughout the city, which has facilitated a reduction in available food sources for wild boars within the urban environment.

Key Recommendations

- 💡 It is advised that the Ministry of Environmental Protection, which is charged with the implementation of the Wildlife Protection Law, in consultation with the Nature and Parks Authority, as the designated professional body, regulate the management of irruptive species. This regulation should delineate the responsibilities and authorities of both the Nature and Parks Authority and local authorities, as well as establish the authority of a professional entity to provide guidance to local authorities and oversee their activities. Should it be deemed necessary by the Nature and Parks Authority, consideration should also be given to including provisions in the aforementioned regulation concerning the prohibition of food distribution in the streets of residential areas.
- 💡 It is advised that the Nature and Parks Authority disseminate its policy concerning the treatment of wild animals in urban environments through its official website and circulate it among pertinent entities that manage wild animals within the jurisdiction of local authorities. This action would ensure that local authorities are informed of the Nature and Parks Authority's professional guidelines and the manner of addressing the issue of irruptive species in urban areas.
- 💡 The Ministry of Environmental Protection should clarify the legal framework concerning the issuance of permits for hunting within a radius of 500 meters from populated areas. This endeavor aims to ensure that the authority granted to the Nature and Parks Authority is explicitly defined and devoid of ambiguities that may arise from legal interpretation. Furthermore, the Ministry of Environmental Protection must revise legal provisions to accurately reflect the transfer of jurisdiction from the Minister of Agriculture to the Minister of Environmental Protection and the Nature and Parks Authority. This occurred in practice several decades ago, but remains unaddressed within the pertinent legal statutes.
- 💡 It is recommended that the Nature and Parks Authority inform the Police regarding the stipulations established in the procedure for the issuance of hunting permits with firearms



that are pertinent to law enforcement. Alternatively, it is advised that the Nature and Parks Authority, in collaboration with the Police, delineate the relevant conditions for obtaining a hunting permit with a firearm. This should encompass clarifying the procedure for procuring explicit permission from the police to conduct shooting activities in proximity to localities, as well as the requisite actions at the commencement and conclusion of the hunting activity. Additionally, it is recommended that the Nature and Parks Authority coordinate with the police to implement the aforementioned conditions. Furthermore, the police should document notifications from hunters concerning the initiation and cessation of hunting with firearms within the confines of localities, particularly adjacent to residential neighborhoods. This will facilitate monitoring hunting activities and ensure the availability of all necessary information for investigating incidents, including those involving injury to persons or property.



Given the demonstrated efficacy of fencing in Haifa as a mechanism for preventing wild boar incursions, the **Haifa** Municipality should consider expanding fencing to additional areas. The **Jerusalem** Municipality should monitor the entry of wild boars into the city's neighborhoods in order to regularly assess the necessity of erecting a fence to deter wild boar intrusions. The **Nesher** Municipality should map potential incursion routes for wild boars within its jurisdiction, consult with professional entities to select an appropriate fence design for the purpose of impeding wild boar passage, and evaluate the effectiveness of the installed fence, for instance, by analyzing public inquiries subsequent to its installation. Furthermore, it is imperative for the Municipality to maintain the integrity of the erected fences. Additionally, based on the map of the wild boar penetration routes that it has prepared, the **Kiryat Tiv'on** Local Council should assess the need for fencing. After erecting the fence, it should subsequently evaluate the fence's effectiveness and maintenance necessary after installation.



The **Haifa** Municipality should persist in executing garbage removal within the city, as stipulated in the Memorandum of Understanding, to minimize the availability of food sources for wild boars and jackals within its jurisdiction. It is further recommended that the **Jerusalem** Municipality undertake initiatives to raise public awareness regarding the feeding of animals and the maintenance of cleanliness in the urban environment, as well as to enforce relevant laws to address the jackal population issue and to prevent the proliferation of wild boars in the city's neighborhoods.



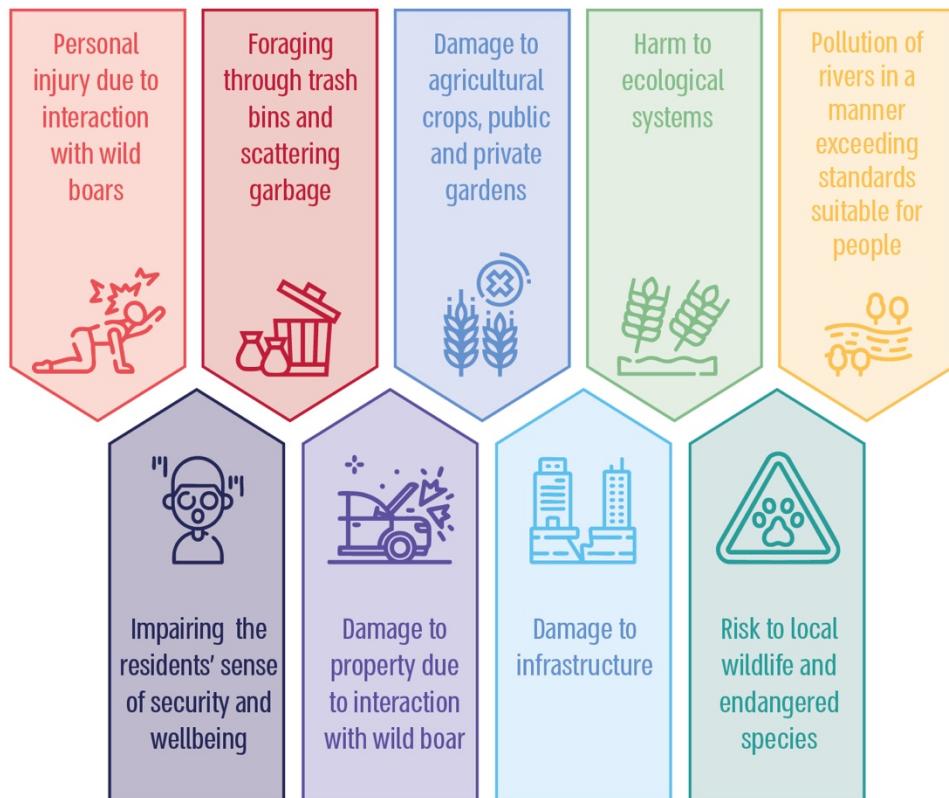
In consideration of the effects of culling, it is advisable for the **Haifa** Municipality and the Nature and Parks Authority to assess the appropriate scope of culling activities in Haifa in relation to other activities undertaken as part of the comprehensive management of wild boar populations. Additionally, it is suggested that the **Nesher** Municipality and the **Kiryat Tiv'on** Local Council collaborate with the Nature and Parks Authority to obtain retrospective data concerning the culling of wild boars for the purpose of monitoring and analyzing this information, which could be instrumental in addressing the wild boar phenomenon within their jurisdictions.



- 💡 Should the **Haifa** Municipality seek to engage a consultant exempt from the tender process in accordance with the provisions of the Tender Regulations, it must specify the relevant exemption section cited in the committee discussions. Furthermore, it is recommended that the Municipality strive to incorporate professionals such as an official veterinarian and an ecologist in the management of wild boar populations, in conjunction with the project manager.
- 💡 It is recommended that, as part of the national regulation of the management of irruptive species, the Nature and Parks Authority and the Ministry of Environmental Protection establish a budget allocation framework between local authorities, the Nature and Parks Authority, and the Ministry of Environmental Protection, to assist local authorities in addressing the financial implications associated with managing this issue.



The Damage* Caused by the Incursion of Wild Boars in Urban and Agricultural Areas

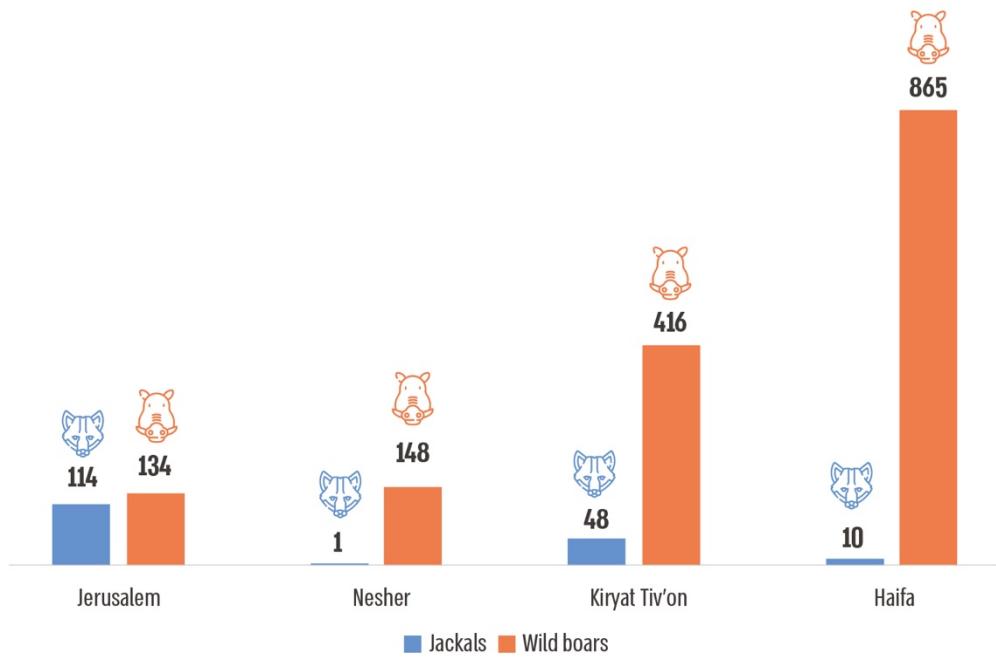


According to professional literature on the subject, processed by the Office of the State Comptroller.

* In addition to the damage described in the diagram, there is a risk of disease transmission from wild boars to humans.



Number of Wild Boars and Jackals Culled by Hunters and by Nature and Parks Authority Inspectors in the Local Authorities Examined, 2020–2024*



According to data from the Israel Nature and Parks Authority, processed by the Office of the State Comptroller.

* Until November that year.



Summary

The incursion of wild boars and jackals into urban and agricultural zones, coupled with the resultant increased interaction with human populations, cause damage to both people and the environment. Despite the pervasive nature of this phenomenon in Israel and globally, a definitive solution remains elusive. The audit findings indicate that Israel lacks specific legal regulations concerning the management of irruptive species, including wild boars and jackals, within the jurisdictions of local authorities. Consequently, the management of irruptive species in each local jurisdiction is determined by the collaboration between the local authority and the Nature and Parks Authority; however, the treatment strategies employed are contingent upon the decisions made by the leadership of the respective authority.

The **Nesher** Municipality and **Kiryat Tiv'on** Local Council did not formalize an agreement to receive services from the Nature and Parks Authority through an appointed inspector. The **Nesher** Municipality undertook efforts to construct fences on an ad hoc basis; however, it did not engage in preliminary mapping or assess the requisite fence specifications. The **Kiryat Tiv'on** Local Council did not initiate any activities related to fence construction. The **Haifa** Municipality undertook sanitation initiatives, including the affixing of garbage carts and enhancement of garbage disposal services; nonetheless, a decline in the frequency of garbage removal and enforcement actions against cat feeders was observed in 2024. The **Jerusalem** Municipality implemented cleaning and garbage disposal measures but failed to enforce regulations concerning animal feeders or to adequately inform residents about this matter.

All the local authorities examined conducted culling of wild boars within their jurisdictions. The **Haifa** Municipality implemented various methods for culling wild boars during the examined years and, in 2024, initiated culling through shooting within the city's neighborhoods. The **Jerusalem** Municipality undertook culling via an agricultural damage inspector who primarily conducted shooting outside the city's neighborhoods. The **Nesher** Municipality carried out culling through shooting on the peripheries of the city's neighborhoods. The **Kiryat Tiv'on** Local Council engaged in culling through trapping and killing.

It is advisable that the Ministry of Environmental Protection, which bears the responsibility for implementing the Wildlife Protection Law, collaborate with the Nature and Parks Authority, the designated professional entity in this matter, to regulate the management of irruptive species. This collaboration should entail defining the areas of responsibility and authority of each agency involved and assessing their financial contributions to the associated budgetary implications. Furthermore, it is recommended that the relevant authorities adopt an integrated management approach and sustain this practice, as well as evaluate the effectiveness of the measures implemented within this framework. Such actions aim to mitigate conflicts between wild boars, jackals, and residents, minimize damage to people, support resident well-being, and enhance the residents' quality of life, while simultaneously reducing harm to these animal populations.



State Comptroller of Israel | Local Government
Audit Report | July 2025

Public Space

**Collection and
Landfilling of Waste in
Local Authorities –
Follow-up Audit**



Collection and Landfilling of Waste in Local Authorities – Follow-up Audit

Background

Waste management constitutes a critical national responsibility, overseen by the Ministry of Environmental Protection (MEP). The strategic plan released by the MEP in 2020 established objectives to significantly diminish the volume of waste sent to landfills, enhance recycling rates, and develop facilities that offer alternatives to landfilling while treating municipal waste through environmentally preferable methods, including waste sorting facilities, waste treatment facilities, and energy recovery facilities.

In 2021, the Office of the State Comptroller conducted an examination of various aspects of waste collection in local authorities and its landfilling (the previous audit). The principal finding of the previous audit was that a national emergency had been generated due to a shortage in landfill areas, since the amount of waste in Israel was on the increase, while the area available for landfills was decreasing. The previous audit detailed the ramifications of reduced landfill capacity for local authorities, underscoring the necessity for all pertinent stakeholders, spearheaded by the Ministry of Environmental Protection, to collaborate in identifying and implementing viable solutions. It further emphasized that local authorities should be mandated to undertake measures to reduce waste production and the volume of waste directed to landfills. The current audit is a follow-up on the rectification of the deficiencies disclosed by the previous audit, while examining new issues that were not addressed in the previous audit.



Key Figures

About

76%

of all waste generated in Israel in 2022 was sent to landfill (4.7 million tons of household waste out of 6.2 million tons of waste generated that year), compared to a landfill rate of about 40% in OECD countries

1% only

The average annual increase in recycling rates in Israel over the past decade. In 2021, 23.4% of waste in Israel was recycled, compared to an average of about 60% in OECD countries, and despite a 34% increase in the landfill levy rate over the past decade, intended to reduce the amount of waste going to landfill

About

50%

of the remaining landfill volume that was available in Israel in 2020 (14.41 million cubic meters) will be available at the beginning of 2025 – 7.67 million cubic meters. This remaining volume will not even be enough for the amount of waste expected to be landfilled by the end of 2026

46%

of the waste landfilled in Israel in 2023 was transferred to one landfill in the south of the country – the Ef'eh landfill, located in the Rotem Plain. In 2026, 8 mixed waste landfills will be operating in the country, compared to 11 operating at the time of the previous audit

14

The number of active alternative facilities for waste sorting and treatment existing in Israel at the time of the follow-up audit. The Ministry of Environmental Protection is supporting 44 initiatives for the planning and construction of alternative facilities throughout the country; including 12 waste sorting facilities, 19 organic waste treatment facilities, and 13 energy recovery facilities. 21 of the initiatives (approximately 48%) are being promoted in the south of the country

NIS 3.36 billion

The balance in the Maintenance of Cleanliness Fund at the end of 2024. Furthermore, approximately 79% of the Fund balance (NIS 2.64 billion) includes commitments for future payments. Consequently, the cash balance available for new budgetary allocations is NIS 720 million, equal to only approximately 21% of the total balance. From 2016 to 2024, cash transfers were made from the Fund's balance to the Ministry of Finance against commitment authorizations totaling approximately NIS 3.08 billion

46%

The rate of financial expenditures from landfill levy revenues to the Maintenance of Cleanliness Fund in 2024 for the implementation of the strategic waste treatment plan, including the establishment of alternative facilities and the promotion of recycling. The Fund has allocated a total of approximately NIS 4.6 billion for future expenditures for the implementation of the strategic plan until 2030

54,000 tons

Waste transported to landfill by railway on average per month during the reinforcement period in the Swords of Iron War, compared to an average of 37,000 tons per month in routine times in 2023 (according to Israel Railways data)



Audit Actions

From August 2024 to January 2025, the Office of the State Comptroller conducted a review of the measures implemented to rectify the key deficiencies identified in the previous report. These deficiencies pertained chiefly to the inadequacy of waste landfill areas, the necessity for the expansion of such areas, and the pressing need to promote alternatives to landfilling (the follow-up audit). This follow-up audit encompassed the Ministry of Environmental Protection, the Israel Land Authority (ILA), the **Bet Shemesh** Municipality, the **Hod HaSharon** Municipality, and the **Zemer** Local Council (the local authorities examined). This report was composed during the Swords of Iron War and will therefore also address the issues of waste disposal during times of emergency encountered by local authorities situated in the conflict zones in the northern region of the country.

Key Findings



■ The Status of Landfills and the Expansion of Landfill Areas in the Short Term

– **Up To 2024** – As at the previous audit, 11 landfills were operational in Israel, with nine scheduled for closure by 2025. Several landfills were in the planning phases for expansion or elevation, while others were attempting to promote such plans. The Office of the State Comptroller cautioned that unless action was taken to expand landfill capacity promptly, there would be no approved areas in the country for waste landfilling in the years 2022–2026. The follow-up audit disclosed that two landfills (Tovlan and Daya) had ceased operations in 2024, and another (Ganey Hadas) was anticipated to close down in 2025. The previous audit reported that the remaining volume of landfill areas at the end of 2020 amounted to 14.41 million cubic meters across all landfills, juxtaposed with 4.66 million tons of waste landfilled in that year. The follow-up audit found that the **deficiency had been partially rectified**; the Ministry of Environmental Protection had made efforts to augment landfill capacity in the short term (until 2024). However, disputes between the Israel Land Authority (ILA) and the Ef'eh Landfill were hindering operational progress. In practice, the volume of available landfill areas in Israel has not increased relative to the volume presented in the previous audit, and the remaining landfill capacity at the beginning of 2025 (7.67 million cubic meters) will be insufficient to accommodate the waste volume anticipated to be landfilled by the end of 2026.



Increase in Landfill Areas in the Medium Term – Up To 2030 – It was found that the Ministry of Environmental Protection is striving to facilitate continuous landfilling until 2030, recognized as the medium-term milestone. Nonetheless, the landfill reserves projected for 2030, predicated on landfill expansion and the planning of new cells, continue to encounter planning and other regulatory obstacles, falling under the jurisdiction of regulatory bodies such as the Israel Land Authority and the Planning Administration, or under the jurisdiction of the landfills themselves. For instance, there is a need to advance planning within district committees (at the Talia Landfill), alongside the requirement to obtain permission from ILA for the planning of cells 8–10 in the Rotem Plain. These impediments contribute to uncertainty regarding the expansion of landfill areas and the timeframe for such expansion.



Rate of Change in Recycling Rates in Relation to Changes in Landfill Levies – The last decade has witnessed a moderate increase in the percentage of waste sent for recycling. In 2014, the recycling rate was approximately 18%, and in 2023 – about 26%. On average, recycling rates increased at a modest annual rate of approximately 1% only, with no significant shift observed since 2020, the year in which the strategic plan was published. Compared with OECD countries, it was found that Israel's recycling rates were significantly low – recycling waste in Israel stood at 23.4% in 2021, in contrast to approximately 60% across OECD nations. Despite the Ministry of Environmental Protection's long-term initiatives carried out over the past four years, aimed at boosting recycling rates over the coming years, data reflect a failure to implement its objectives of increasing recycling rates in the immediate and medium term. Over the past decade, the landfill levy rate, aimed at decreasing the volume of waste disposed of in landfills and enhancing the utilization of alternative methods, has gone up by approximately 34% (increasing from approximately NIS 83 in 2013 to around NIS 111 in 2022). The increase in the landfill levy rate has not achieved its purpose, since despite the 34% rise in the landfill levy rate in the last decade, the recycling rates have only risen from approximately 18% to approximately 26% over the same period.



Construction of New Alternative Facilities for Waste Sorting and Treatment – Since the previous audit, the Ministry of Environmental Protection has initiated the promotion of 32 new initiatives aimed at constructing alternative facilities for waste sorting and treatment, in addition to the 12 initiatives previously promoted following the presentation of the implementation plan. Currently, 45% of the planned initiatives (20 out of 44) are in advanced stages of progression. Nonetheless, the Ministry is still required to promote the establishment of an additional 19 new facilities to fulfill the planning objectives it set for 2040. There remains uncertainty regarding the actual number of facilities to be constructed; 24 (55%) of the 44 planned initiatives (4 sorting facilities, 9 treatment facilities, and 11 energy recovery facilities) are still in the planning phases. The anticipated facilities are expected to contribute in the long term to an increase in the quantity of waste recycled and a decrease in the volume of waste sent to landfills.



Allocation of Funds from the Maintenance of Cleanliness Fund for the Implementation of the Strategic Plan – The Fund balance at the conclusion of 2024 is substantial (NIS 3.36 billion). At the same time, approximately 79% of this Fund balance (NIS 2.64 billion) consists of commitments for future payments. Consequently, the cash balance available for new budgetary allocations is NIS 720 million, accounting for merely 21% of the total balance. From 2016 to 2024, cash transfers totaling approximately NIS 3.08 billion were made from the Fund's balance to the Ministry of Finance, thereby diverting the Fund's resources from their intended purpose. Moreover, the funds were transferred against commitment authorizations. Additionally, the Fund has allocated approximately NIS 4.6 billion for future expenditures associated with the implementation of the strategic plan until 2030. The Fund's records indicate that between 2021 and 2024, approximately NIS 951 million were disbursed from the Fund for the execution of the strategic plan. As the implementation progressed, so the utilization of the Fund's balances increased, with expenditures rising from approximately NIS 322 million in the years 2021–2022 to approximately NIS 629 million in the years 2023–2024, particularly for the construction of alternative facilities. However, despite the increase in the expense-to-revenue rate from 30% and 27% in the years 2021 and 2022, it still stands at 54% and 46% in the years 2023 and 2024, respectively.

Regional Solutions for Waste Sorting and Treatment – The previous audit disclosed that 68% of waste generated in Israel is disposed of in landfills located in the southern region. The follow-up audit has noted **partial rectifying of this deficiency**. While there has been no change in the volume of waste transported to landfills in the South, retaining its share at 68%, since the previous audit the Ministry of Environmental Protection has facilitated the opening of four alternative facilities in the northern and central regions, out of six new facilities established (one treatment facility and two sorting facilities in the central region and one sorting facility in the North). Furthermore, approximately half (23) of the 44 initiatives promoted by the Ministry to establish alternative facilities are located in the north and center of the country, in proximity to the source of waste generation. The establishment of more alternative facilities in proximity to waste generation sites is expected to mitigate the environmental impacts associated with the transportation of waste over extended distances.

Transportation of Waste by Train – The previous audit revealed that the majority of waste is transported via truck, and that transportation of waste from various locations in the country to landfills in the south incurs significant economic and environmental costs, manifested through road congestion, road accidents, and pollutant emissions. The follow-up audit found that this **deficiency has not been rectified**. Despite the observed increase in waste transportation by train during a three-month period in the midst of the emergency period, which demonstrated the potential to increase the volume of waste transported by train from an average of 37,000 tons per month to 54,000 tons per month (according to data from Israel Railways), the Ministry of Environmental Protection has not expanded rail transportation of waste to additional locations.



The Shortage of Landfill Space Faced by the Bet Shemesh Municipality – The previous audit disclosed that the **Bet Shemesh** Municipality was encountering difficulties in waste collection due to a shortage in landfill space. Among other things, this situation resulted in a considerable increase in municipal expenses related to waste removal. The follow-up audit disclosed that this **deficiency has not been rectified**; the Bet Shemesh terminal fails to meet the operational requirements and is anticipated to face closure. In addition, the Municipality's agreement with the Cities Association for Environmental Protection – Southern Judea, for waste disposal at the Haruvit Landfill is projected to offer a temporary remedy – until 2027 – though it remains subject to cancellation at any time. It appears that if the **Bet Shemesh** Municipality does not take immediate action to find solutions for reducing landfilling, enhancing recycling efforts, and establishing an advanced waste treatment facility, its serious situation is expected to deteriorate in the coming years.



Supervision of Pricing Imposed by Waste Collection Contractors and Landfill Sites – The previous audit disclosed that insufficient competition among waste removal contractors and the ownership of landfills and transfer stations by contractors contribute to the escalated sums paid by local authorities to the waste removal contractors. Disparities in entrance fees among various landfill sites and a lack of consistency in fees charged to different clients were also identified. The follow-up audit revealed that the Price Supervision Unit within the Ministry of Environmental Protection had failed to advance oversight of waste removal contractor pricing and had not formulated recommendations regarding competitive practices among waste removal contractors and transfer stations. Furthermore, the Price Committee had failed to make a recommendation regarding the regulation of fees charged by the landfills.



Local Authorities' Agreements with Waste Removal Contractors and Their Financial Expenditures for Waste Removal – The previous audit determined that several of the local authorities examined had maintained long-term contracts with a single waste removal contractor, despite the submission of bids by multiple contractors in their published tenders. The follow-up audit found that the **Bet Shemesh** Municipality and the **Hod HaSharon** Municipality had renewed their agreements with waste removal contractors with whom they had established relationships spanning 14 and 8 years, respectively. The **Bet Shemesh** Municipality had engaged a new service provider for the maintenance and operation of its transfer station. The **Zemer** Local Council had renewed its engagement with a contractor who had provided waste removal services three years prior. The waste-removal expenses of the **Hod HaSharon** Municipality and the **Zemer** Local Council in 2023 surpassed those in 2020. Consequently, the per capita cost of waste removal in **Hod HaSharon** rose by approximately 6.5% (from NIS 385 to NIS 410), and in **Zemer** by approximately 2.3% (from NIS 389 to NIS 398). Conversely, the cost of treating a ton of waste in the **Bet Shemesh** Municipality in 2023 decreased by approximately NIS 100 compared to 2020, resulting in a 20% reduction in the per capita cost of waste removal (from NIS 270 to NIS 215) following the replacement of the



waste removal contractor that oversees the Bet Shemesh terminal and transports the waste from the terminal to the landfill.



Regulation of the Waste Sector – Despite the provisions of Government Resolution 2284 from October 2024, which mandated the formation of a team to establish guiding principles for a legislative framework aimed at promoting waste treatment in Israel, the team has yet to convene. In line with Israel's international commitments, the Ministry of Environmental Protection published for public comment in September 2022 a draft of the Clean Air (Prevention of Hazards from Organic Waste) Regulations, 2022, which proscribe the direct transfer of organic waste to landfill sites without prior treatment. As of January 2025, these regulations have not been promoted by the Ministry of Environmental Protection.



Disparities in Waste Disposal Practices Between Jewish and Non-Jewish Localities and Initiatives to Mitigate These Disparities – The previous audit found that government resolutions and substantial budgetary allocations from the Ministry of Environmental Protection and the Ministry of Interior intended to enhance and regulate waste treatment had not been fully executed. It also found that non-Jewish localities were encountering difficulties in utilizing budget allocations within the context of governmental resolutions, and that budget utilization was low. The follow-up audit found that the validity of the governmental resolutions was not extended beyond 2021, leading to the absence of additional budgets earmarked for enhancing the waste disposal framework within Arab communities. The disparity in waste removal between Jewish and non-Jewish localities is particularly poignant against the backdrop of the waste collection crisis in the Nazareth Municipality, caused by the Municipality's financial situation.



Waste Removal During the Swords of Iron War – The Office of the State Comptroller commends the Ministry of Environmental Protection for its initiatives since the outbreak of the war to aid local authorities in the removal of waste accumulated as a consequence of the war. According to data from the Ministry of Environmental Protection from February 2025, the Ministry provided support to 97 local authorities, amounting to approximately NIS 35 million, to assist with the costs associated with waste collection, removal, and treatment resulting from the Swords of Iron War. Additionally, the Ministry of Environmental Protection enhanced the waste transportation scheme via Israel Railways at an expenditure of NIS 2 million.

Local authorities were forced to face the complexities of waste removal in times of combat. Those local authorities whose residents were evacuated adapted their services to accommodate the changing demographics. The financial compensation received by local authorities from the military and the Ministry of Defense for the removal of waste generated by soldiers aided in addressing the challenges associated with recycling and the financial burdens incurred in delivering services to military personnel.



Notwithstanding concerns regarding waste removal under fire (in **Kiryat Shmona** and the **Upper Galilee**) the waste removal contractors proceeded with their operations.

The Zemer Local Council's Waste Transportation Route – The previous audit indicated that the **Zemer** Local Council was transporting its waste over a distance of 227 km to a transit station that was not along the route to the landfill, which entailed an additional unnecessary 90 kilometers. The follow-up audit revealed that this deficiency had been **fully rectified**, with the **Zemer** Local Council reducing its waste transportation distance to 154 km on the route to the landfill, thereby saving 73 kilometers per trip. The difference in the route lengths illustrates the significance of changing waste transportation routes.

Key Recommendations

- 💡 The Israel Land Authority, in collaboration with the Planning Administration, must intensify efforts to secure agreements with landfills requiring expansion, advance the approval of planning permissions for landfill cells 8–10, and remove all barriers to the prompt expansion of these landfills. This is necessary to achieve the objectives and timelines established for increasing landfill capacities by 2030 and to ensure the continuity of landfilling in the coming years, while considering the competitiveness and concentration factors highlighted by the Ministry of Finance.
- 💡 The Ministry of Interior and the Federation of Local Authorities, with the support of the Ministry of Environmental Protection, should collaboratively examine effective methodologies to incentivize local authorities to implement measures that will simultaneously reduce municipal waste treatment expenses and enhance recycling rates at the national level. The Ministry of Environmental Protection should persist in its efforts to elevate recycling rates using all available resources, since maintaining the current rate of increase appears insufficient for the Ministry to achieve its objectives, potentially exacerbating the landfill crisis.
- 💡 The critical shortage in sorting and treatment facilities necessitates cooperation among all stakeholders to expedite the construction of requisite facilities. The Planning Administration, the Israel Land Authority, the Ministry of Finance, and local authorities within whose jurisdictions there are initiatives for establishing facilities, should commit themselves to the initiative advanced by the Ministry of Environmental Protection and assist it in every way in increasing the number of necessary facilities and hastening the treatment of planned facilities. This includes promoting detailed plans for high-priority locations and facilitating the licensing processes required for facility construction.
- 💡 The management of the Maintenance of Cleanliness Fund should persist in the execution of the strategic plan aimed at fostering recycling and establishing alternative facilities

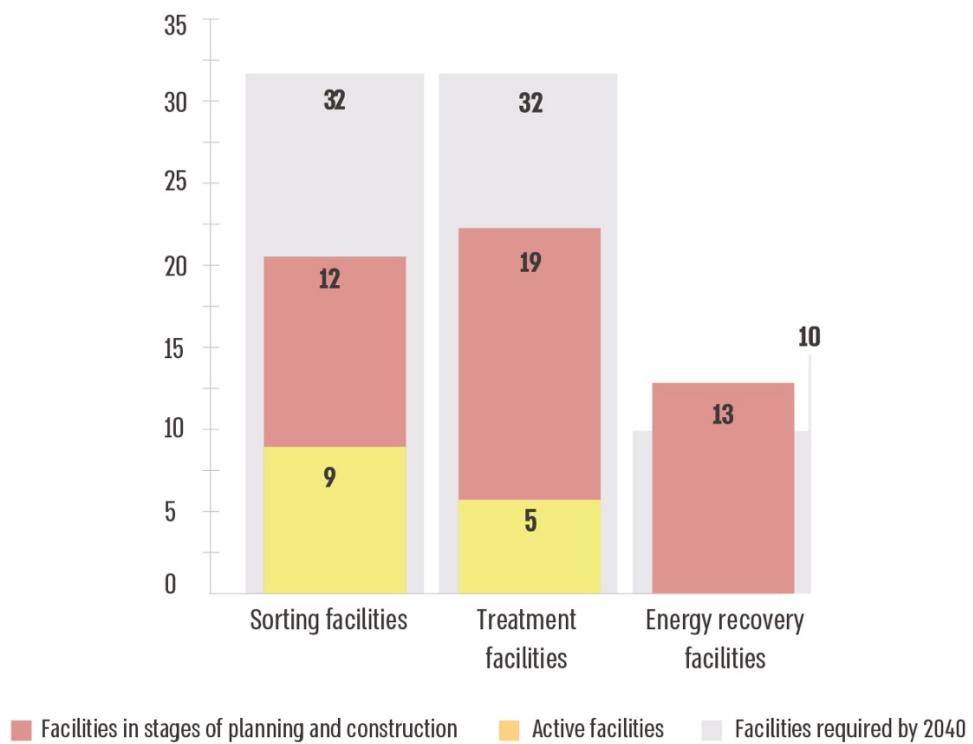


that will promote the reduction of landfilling and enhance waste treatment, thereby fulfilling the Fund's objectives. The Ministry of Finance, the Ministry of Environmental Protection, and the Fund's management should ensure that monies transferred in previous years from the Fund to the State Treasury under "commitment authorizations" be returned and utilized exclusively for the Fund's purposes, in compliance with legal provisions.

-  To decrease the volume of waste transported to southern regions and increase the treatment of waste near its origin, the Ministry of Environmental Protection should continue advocating for the establishment of alternative waste treatment facilities across all districts. Additionally, it should initiate, promote and encourage the establishment of more facilities in the northern and central regions to diminish the amount of waste transported to the South, whether for landfilling or for sorting and treatment in the alternative facilities.
-  It is recommended that the Ministry of Environmental Protection, the Ministry of Transport, and Israel Railways enhance the volume of waste transported by rail throughout the year, augment collection stations, increase train frequency, and assess the associated costs. Such measures would facilitate optimal waste management and contribute to environmental protection.
-  The **Bet Shemesh** Municipality, in collaboration with the Ministry of Environmental Protection, should consider relocating its waste to alternative landfills to address in the short term the serious problem facing it with regard to areas for landfilling waste. Additionally, it should enhance recycling efforts and reduce the volume of waste generated by residents, while considering the establishment of a new, municipally owned alternative facility. Such measures would lead to a substantial reduction in waste disposal expenditures in the long term.
-  It is advisable for all local authorities to explore strategies for lowering waste collection costs, including replacing longstanding waste removal contractors or participating in a waste removal service through regional cluster agreements. The Price Committee should develop a recommendation concerning the oversight of landfill levies, taking into account anticipated shifts in the waste sector in the long term, and present this recommendation to the relevant ministers for decision-making.
-  The Ministry of Environmental Protection should engage in ongoing dialogue with local government, derive lessons from the challenges encountered by local authorities during wartime, and prepare for emergency situations.



Alternative Facilities – Current Situation Versus Planning, by Facility Type (January 2025)



According to data from the Ministry of Environmental Protection, processed by the Office of the State Comptroller.



Summary

The follow-up report reveals that although the management of the waste sector is the responsibility of the Ministry of Environmental Protection, it lacks the requisite authority to effectively promote and implement the plans presented in various forums. Consequently, obstacles to the implementation of these plans occasionally arise from the inadequate actions of other bodies. The findings of the follow-up audit present a concerning state of affairs. While the Ministry of Environmental Protection has endeavored to expand existing landfills and promote the construction of new landfill cells in accordance with the planning recommendations from the previous audit, as per its commitments made under the framework of implementing the short-term strategic plan (until 2024), the scope of the expansion is insufficient. Practically speaking, the volume of landfill area in Israel has not increased since the previous audit, and the remaining landfill capacity at the beginning of 2025 (7.67 million cubic meters) will be inadequate for the waste volumes anticipated to be landfilled by the end of 2026 if the Ministry's plan is not executed. Although the Ministry of Environmental Protection is striving to ensure landfill continuity until 2030, persistent planning and other barriers, which fall under the jurisdiction of regulatory entities such as the Israel Land Authority and the Planning Administration, hinder progress. Over the past four years, the Ministry has undertaken long-term initiatives aimed at enhancing recycling rates; however, the current recycling rate remains stagnant at merely 1% annually. There has also been no change in the volume of waste transported to landfills in the southern region, and the Ministry has not expanded waste transportation by rail.

The Israel Land Authority, alongside the Planning Administration, should intensify efforts to secure agreements for the necessary landfill expansions, facilitate the granting of planning permits for landfill cells 8–10, and work to promptly eliminate all impediments to landfill expansion. This action is essential for meeting the established objectives and timelines for increasing landfill capacity by 2030, ensuring that landfilling continuity remains uninterrupted in the coming years. Furthermore, the Ministry of Environmental Protection should persist in its efforts to increase recycling rates and promote the establishment of alternative waste treatment facilities nationwide to prevent exacerbation of the landfill crisis and to diminish the volume of waste transported to the southern regions. It is also advisable for the Ministry of Environmental Protection, in collaboration with the Ministry of Transport and Israel Railways, to promote an increase in the volume of waste transported by rail year-round by enhancing the number of collection stations, increasing the frequency of trains, and examining the associated costs.

Local authorities possess various tools to enhance efficiency, achieve savings, and realize long-term solutions. To mitigate waste disposal expenses, local authorities, guided by the Ministry of Interior and supported by the Ministry of Environmental Protection, should adopt strategies aimed at reducing waste disposal costs and improving recycling rates. They should consider the establishment of alternative facilities for sorting and processing the waste they generate – facilities that will serve them and help reduce the quantities of waste requiring transportation and subsequent landfilling.



The Degree of Rectification of the Key Deficiencies Revealed in the Previous Report

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Increasing the volume of landfill areas in the short term – until 2024	The Ministry of Environmental Protection, in cooperation with the Planning Administration and the Israel Land Authority	Without immediate action to promote solutions to reduce waste volumes and expand landfills, there will no longer be approved areas in the country for landfilling waste					
Regional solutions for waste sorting and waste treatment	The Ministry of Environmental Protection	68% of the waste generated in Israel is landfilled in the south of the country					



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Expansion of waste transportation by rail	The Ministry of Environmental Protection	Most waste is transported by trucks. Transporting waste from all over the country to be landfilled in the south of the country has a high economic cost and an environmental cost that is reflected in traffic congestion, traffic accidents, and pollutant emissions	Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Waste transportation route	The Zemer Local Council	The Zemer Local Council transports its waste 227 km to a transit station that is not on the route to the landfill, and the transportation route included an unnecessary 90 km.					



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Promoting solutions for landfilling waste in the city of Bet Shemesh	The Bet Shemesh Municipality	The Bet Shemesh Municipality is facing difficulties in waste disposal due to the shortage of areas for landfilling waste, which has led, among other things, to a significant increase in the Municipality's expenses for waste collection					



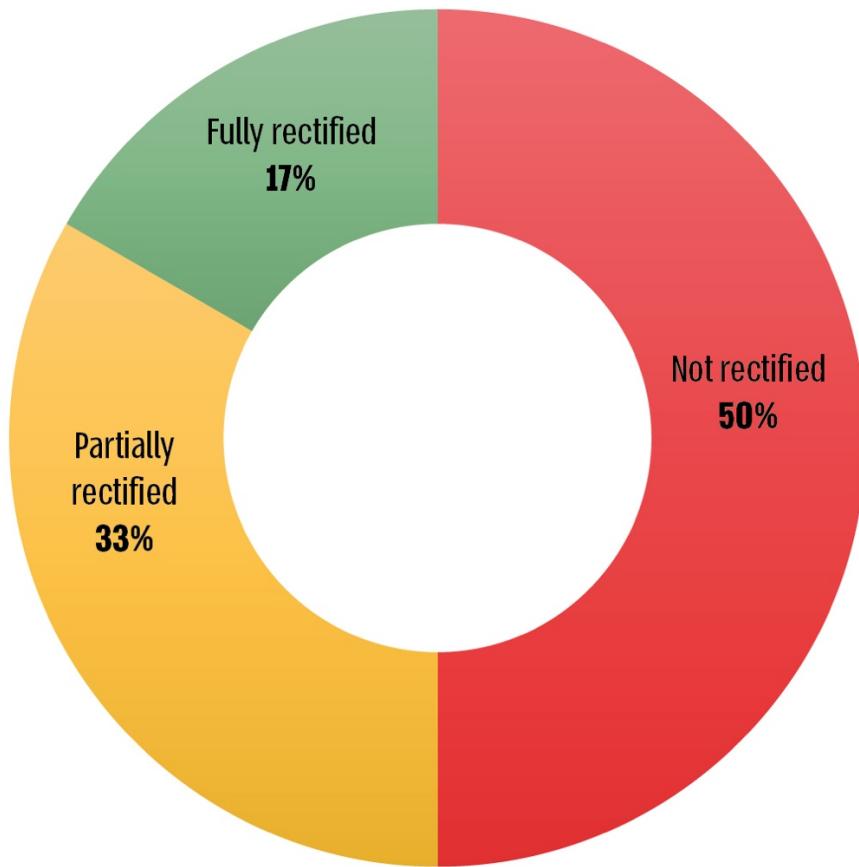


The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Submitting recommendations regarding supervision of prices charged by landfills	The Ministry of Environmental Protection and the Ministry of Finance	There are disparities between the entrance fees to the various landfill sites, that may reach a rate of approximately 300%. The entrance fees charged by landfills from different customers, including local authorities, are also not uniform, and the disparities between the entrance fees charged from customers may reach approximately 100%					





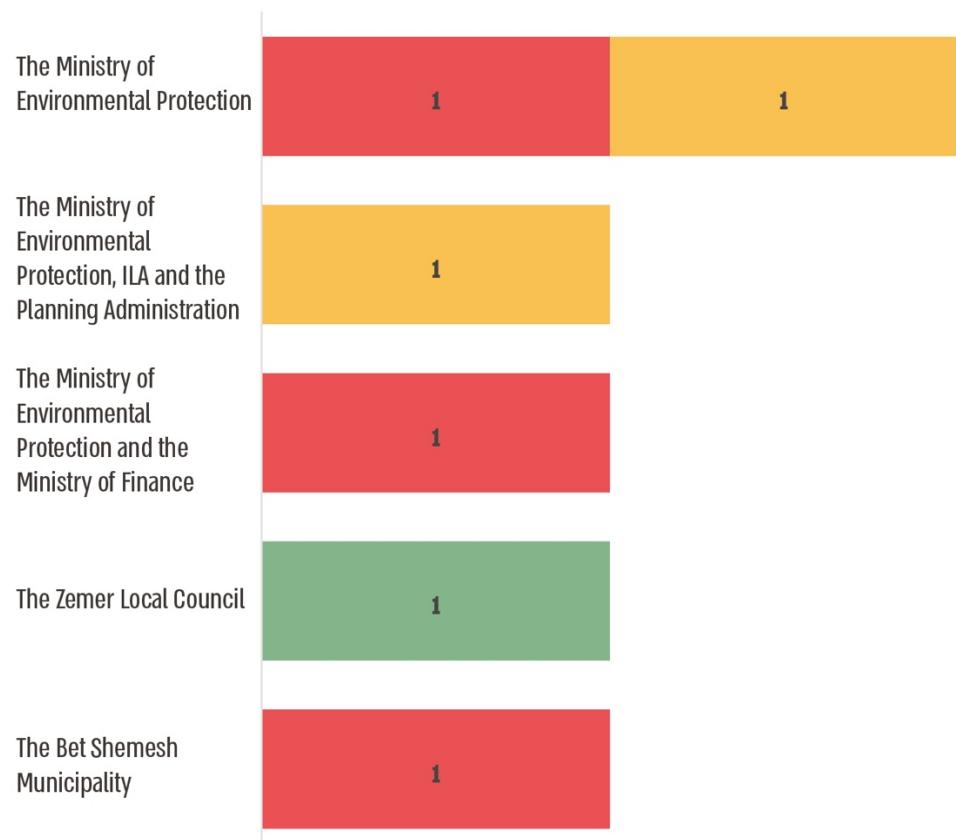
All the Deficiencies Revealed in the Previous Report, According to The Degree of Their Rectification

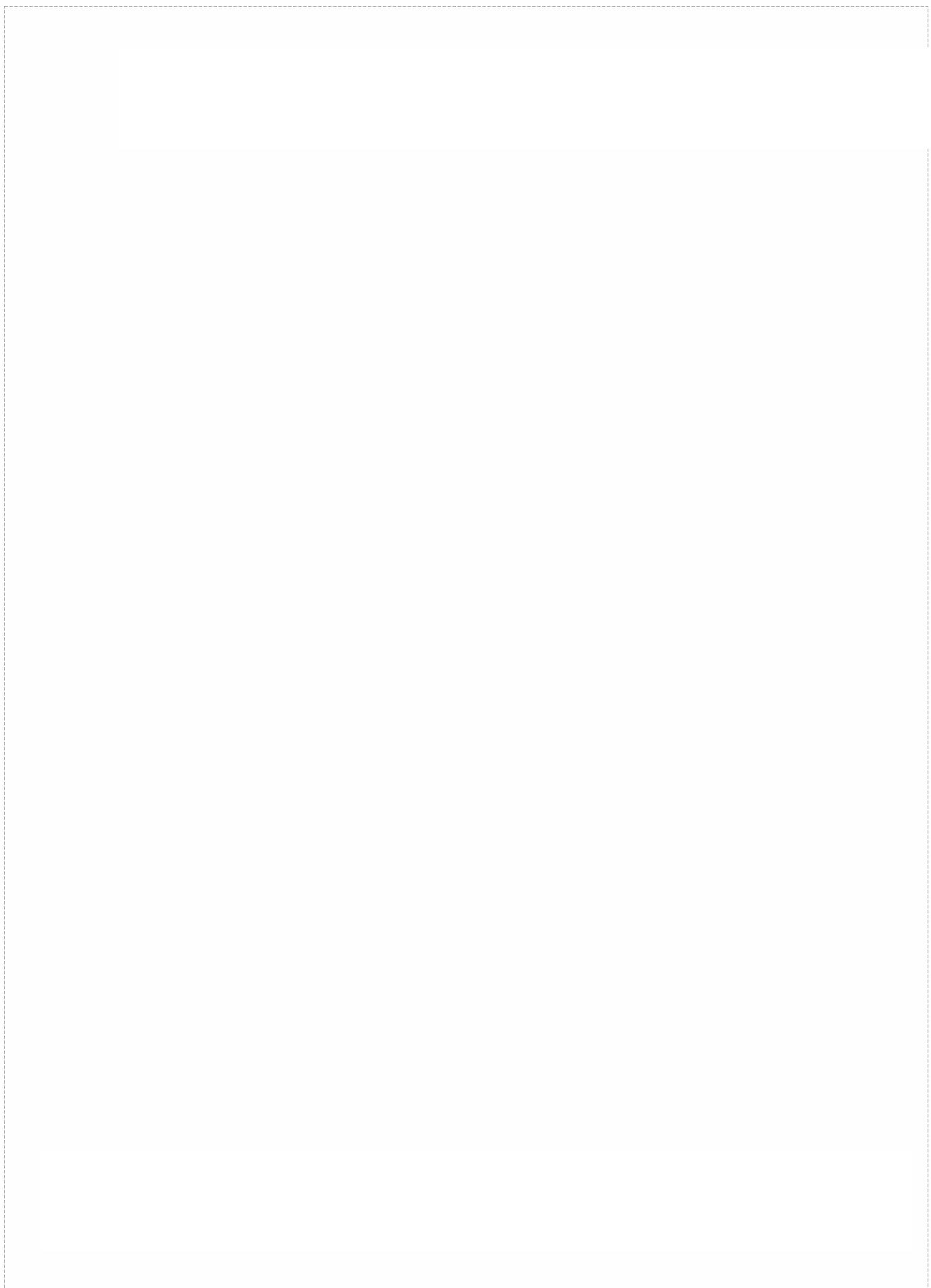




The Deficiencies Revealed in the Previous Report, Broken Down According to the Key Audited Bodies

■ Fully rectified ■ Considerably Rectified ■ Partially rectified ■ Rectified to a small extent ■ Not rectified







State Comptroller of Israel | Local Government
Audit Report | July 2025

Public Space

**Local Authorities'
Handling of
Dangerous Buildings –
Follow-up Audit**



Local Authorities' Handling of Dangerous Buildings – Follow-up Audit

Background

Untreated dangerous buildings may represent a significant risk to public safety, akin to a "ticking bomb", placing at risk those in their vicinity. The risk associated with aging or poorly maintained buildings is further underscored by Israel's location within a seismically active zone and its ongoing military conflicts. During the Swords of Iron War, missile and drone attacks were launched from the Gaza Strip, Lebanon, Yemen, Iran, Iraq, and Syria, affecting extensive regions in Israel. Property Tax data indicates that by the end of March 2025, 45,798 claims were submitted to the Property Tax for direct damages incurred during the Swords of Iron War. The Property Tax Compensation Fund management reports that approximately 95% of these claims, totaling approximately NIS 1.5 billion, were paid out. According to the Fund's records, by the end of March 2025, 1,342 buildings had sustained substantial damage.

In the lead-up to the publication of this follow-up audit report, Israel endured a long-range missile attack from Iran during Operation "Rising Lion". This event emphasizes the urgency of addressing the deficiencies raised in this report, at a time when numerous buildings, many constructed decades ago, have suffered damage and collapse, resulting in severe consequences for Israeli citizens, including loss of life, injuries, and extensive damage to public infrastructures.

Estimates¹ indicate that there are approximately 80,000 buildings in Israel with three or more floors, including around 810,000 apartments constructed prior to 1980 that do not meet a mandatory earthquake resistance standard. The increasing age of these buildings, the challenges associated with their maintenance under a "condominium" land arrangement, the absence of comprehensive regulations concerning building maintenance, the limited number of buildings included in urban renewal plans, and damage incurred due to conflict – have collectively created numerous potentially dangerous buildings in Israel. It is essential to address the treatment of these dangerous buildings to enhance their overall strength and

¹ Source: Description and Analysis of NOP 38 and the Proposed Plan to Replace It, the Knesset Research and Information Center, January 30, 2022, as follows: "The estimate of buildings built before 1980 is based on the existing information on the year of construction of buildings, but information is missing regarding some of the buildings. In addition, the CBS data on construction times are segmented by decades... and therefore the estimate includes buildings built before 1985 and not 1980. The estimate of the number of apartments is based on the estimate of the number of buildings, under the assumption that each such building has about ten apartments". According to the document: "These estimates are based on partial and incomplete information and there is no systematic mapping of these buildings, but rather general estimates regarding the potential of buildings at risk only, based on the year the building was built and the number of floors in it, but these are the estimates currently available to government bodies".



specifically their earthquake resilience. Additionally, the implementation of optimal procedures for addressing dangerous buildings is crucial in the rehabilitation of buildings following wartime events.

In 2022, the Office of the State Comptroller published a report regarding the handling of dangerous buildings by local authorities² (the previous report or the previous audit). The previous audit found that the legislative framework governing local authorities' powers to handle dangerous buildings lacks specificity in terms of the manner in which the authority may exercise its powers. Furthermore, central government entities, primarily the Ministry of Interior in collaboration with the Ministry of Construction and Housing, have not taken any steps to facilitate local authorities' handling of dangerous buildings, nor have they addressed the associated economic and social implications.

Significant deficiencies were also found in the execution of local authorities' powers concerning the handling of dangerous buildings, which can undermine the effectiveness of efforts to mitigate the risks these buildings pose to the public. The previous report's summary emphasized that the persistent threat of earthquakes in Israel, alongside with the potential for catastrophic collapses of aging, poorly maintained buildings similar to incidents occurred in 2021³, and the significant potential damage posed by dangerous buildings, underscores the urgent need to regulate procedures for the handling of dangerous buildings and to bridge the disparities between the local authorities.

² State Comptroller, Local Government **Audit Report – July 2022**, "Local Authorities' Handling of Dangerous Buildings" (Dangerous Buildings Report).

³ In September 2021, a building collapsed in Holon. The incident ended without any casualties after the building's residents were required to evacuate about 24 hours before it collapsed due to the danger to their lives. See the Dangerous Buildings Report.



Key Figures

About **810,000**

apartments in Israel require reinforcement according to an estimate from 2022⁴ since they were not built according to Standard 413 pertaining to the resistance of buildings to earthquakes

1,342

buildings suffered significant damage during the Swords of Iron War according to Property Tax data, as of the end of March 2025

About **88%**

(439 buildings) of the buildings declared dangerous in Bat Yam and approximately 80% (17 buildings) of the buildings declared dangerous in Be'er Sheva were built before 1992, when regulations requiring the construction of a protected space in all new construction were approved

About **10%**

constituting 84,532 housing units out of approximately 810,000 apartments in Israel that require reinforcement, have been approved for urban renewal plans by the end of 2023, of which: 21,807 as part of evacuation and construction plans, 41,881 as part of NOP reinforcement and densification plans, and 20,844 as part of NOP demolition and construction plans

45 (17%)

local authorities have not enacted a by-law on the subject of dangerous buildings, as of March 2025. Only 4 local authorities enacted a by-law for the first time in the period between 2021 and March 2025. Only 13 local authorities updated their by-law concerning dangerous buildings during this period

Between **60% and 100%**

of the buildings declared dangerous in **Be'er Sheva** from 2015 to 2024 were handled in the first two years following their declaration

Between **59% and 89%**

of the buildings declared dangerous buildings in **Bat Yam** from 2015 to 2024 are still defined as dangerous buildings

53 (25%) buildings

of the 215 buildings that were declared as dangerous buildings on the **Bat Yam** Municipality website, should not have been classified as dangerous buildings, both according to the Municipality's procedure and according to the Municipality's actions in practice

⁴ Source: Description and analysis of NOP 38 and the proposed plan to replace it, Knesset Research and Information Center, January 30, 2022.



Audit Actions

 From September 2024 to January 2025, the Office of the State Comptroller conducted an examination of the actions taken by local authorities and the Ministry of Interior to address the main deficiencies identified in the previous report (the follow-up audit). This follow-up audit was carried out at the Ministry of Interior and involved three municipalities: **Be'er Sheva, Bat Yam, and Kiryat Yam** (the local authorities examined). Additionally, completion audits were performed at the Prime Minister's Office, the Ministry of Construction and Housing (Ministry of Housing), the Ministry of Education, the Ministry of Welfare and Social Affairs (Ministry of Welfare), and at the Federation of Local Authorities.

Key Findings



 **Lack of Central Government Involvement in Promoting the Handling of Dangerous Buildings** –The previous audit indicated that the **Ministry of Interior** and the **Ministry of Housing** failed to take action in promoting the handling of dangerous buildings by local authorities and did not adequately address the associated economic and social impacts. Additionally, there were no established working interfaces between local authorities and government ministries or central government entities regarding the handling of dangerous buildings. The follow-up audit found that this deficiency **has not been rectified**: nearly three years following the previous report, during which time additional buildings sustained damage due to the Swords of Iron war, it is estimated that urban renewal plans were approved for only approximately 10% of the apartments requiring reinforcement in accordance with the binding earthquake resistance standard. The **Prime Minister's Office** has made minimal efforts to integrate the overall handling of this issue. Specifically, in January and February 2023, the Prime Minister's Office attempted to promote a decision-making proposal that would encompass the mapping of residential buildings and the establishment of a task force within the Urban Renewal Authority to reinforce buildings. In February 2023, the Chairman of the State Control Committee requested that the Prime Minister's Office take comprehensive measures regarding the issue. Subsequently, in September 2023, a government resolution was adopted directing the formulation of a decision-making proposal focusing solely on building reinforcement and urban renewal in ten local authorities considered at risk and in seismic hotspots, without addressing the necessary measures required to handling dangerous buildings in general or defining what constitutes a dangerous building in particular. This decision-making proposal, has yet to be formulated too. Furthermore,



the **Ministry of Interior** has not collaborated with the **Ministry of Housing** to develop a policy that regulates the actions of local authorities and building owners concerning the handling of dangerous buildings. The Ministry of Interior has abdicated its responsibility in this regard.

 **Recommended By-law for Local Authorities Concerning Dangerous Buildings**

– The previous audit indicated that the sample by-law published by the Ministry of Interior over 50 years ago on the handling of dangerous buildings is lacking relevant details and substantive provisions concerning the definition of a dangerous building, conducting surveys, inspecting dangerous buildings, and disseminating related information. Furthermore, discrepancies exist between the sample by-law published by the Ministry of Interior for municipalities and for local councils. The follow-up audit found that, despite the critical need for authorities to exercise their authority in handling buildings that may pose a threat to the public, which is further exacerbated by the risks associated with dangerous buildings in Israel in general and the damage incurred as a result of the Swords of Iron War in particular, the deficiency **has not been rectified**. The **Ministry of Interior** has not advanced a recommended and current by-law, despite its declaration in 2016 to publish revised versions. Additionally, notwithstanding the indication made in the previous audit report that 49 out of 257 local authorities (approximately 19%) lack by-laws regarding dangerous buildings, while 108 out of 208 local authorities that do have by-laws enacted them prior to 1990, the Ministry of Interior has not taken steps to ensure that local authorities update their by-laws on dangerous buildings, nor has it worked to encourage those without by-laws to enact them. It has also not assessed, in light of the international review presented in the previous report, the possibility of institutionalizing additional provisions and mechanisms, that could assist the local authorities in effectively addressing this issue. The follow-up audit found that from 2021 to March 2025, only 17 local authorities enacted for the first time or updated a by-law on the subject of dangerous buildings.

 **The Enactment of By-laws for addressing Dangerous Buildings in the Examined Local Authorities**– The previous audit indicated that the municipalities of

Be'er Sheva, Bat Yam, and Kiryat Yam adopted by-laws in 1982, 1984, and 1961, respectively, which contain various discrepancies in fundamental definitions both between their by-laws and also between said by-laws and the sample by-law, which indicate the differences between the local authorities in their approach to handling dangerous buildings. It was recommended that these local authorities evaluate the necessity of updating their by-laws. The follow-up audit found that the **Be'er Sheva** Municipality **has not rectified** this deficiency; it has failed to establish a new by-law regarding the handling of dangerous buildings and lacks documentation to suggest discussions regarding the need to revise the existing by-law.

Furthermore, the follow-up audit found that the by-laws of the **Be'er Sheva** and **Kiryat Yam** municipalities provide only general instructions, lacking detailing on the following issues: the existence of a requirement for proactive surveys to be conducted by a local



authority to identify dangerous buildings, and their frequency; criteria for determining the danger level of a building; timeframes for inspections following notifications of concern pertaining to a dangerous building; publication of information regarding the classification of a building as dangerous; timeframes for building owner to remediate the danger; precautionary measures to be taken by local authorities in cases of suspected dangerous buildings; evacuation protocols for tenants from a dangerous building. The previous audit recommended that the **Ministry of Interior** pursue uniformity in fundamental definitions and regulations for managing dangerous buildings, considering the varying characteristics of different local authorities. This approach aims to ensure the local authorities undertake all necessary measures for addressing dangerous buildings while safeguarding the rights and responsibilities of residents owning or holding such properties. The follow-up audit found that the Ministry of Interior did not act as required to standardize definitions for handling dangerous buildings.



Establishment of Procedures for the Handling of Dangerous Buildings in the Examined Local Authorities – The previous audit found that the **Kiryat Yam** Municipality currently lacks a formal procedure for addressing dangerous buildings. The **Be'er Sheva** Municipality has a procedure from 2012, and the **Bat Yam** Municipality has a procedure from 2017. While the procedures of both the Be'er Sheva and Bat Yam municipalities provide instructions for addressing buildings based on their danger levels, they do not specify the maximum timeframes for inspecting buildings reported as potentially dangerous; they do not specify the maximum timeframes for conducting repeat or follow-up inspections after notifications are sent to building owners regarding necessary repairs; did not define the control and approval processes for work orders intended to eliminate dangers posed by dangerous buildings undertaken by entities on behalf of the municipality; did not set a comprehensive definition of "dangerous building" with accompanying criteria to differentiate various levels of danger; did not set an obligation to publish a list of dangerous buildings on the municipal website to ensure ongoing public access to this information; did not determine maximum timeframes for notifying building owners following inspections and for forwarding defect remediation demands to the legal department; did not define methods for documenting the actions taken to handle dangerous buildings within municipal computer systems; did not include guidelines obligating municipal supervisory and enforcement agencies to alert the Dangerous Buildings Unit of suspected dangerous building; did not formulate instructions for conducting periodic meetings and work sessions to facilitate ongoing information sharing and decision-making processes across all relevant municipal departments dealing with dangerous buildings. The follow-up audit found that the **Bat Yam** Municipality has **not rectified** the deficiency: The **Bat Yam** Municipality has yet to update its procedure. The **Kiryat Yam** Municipality has **rectified** the deficiency to a **small extent**; it has prepared a procedure, with the municipal engineer indicating that implementation commenced in 2022 at the earliest. However, the approval and start dates remain undocumented, and the procedures lack provisions to ensure the effective handling of dangerous buildings.



👎 Training of Personnel Handling Dangerous Buildings

- The previous audit indicated that the **Ministry of Interior** failed to publish guidelines outlining the threshold conditions that personnel engaged in the handling of dangerous buildings must meet, including job requirements, necessary training, and guidelines for the number of employees local authorities must allocate to this task based on their size or other criteria to be established by the Ministry. Furthermore, the **Ministry of Interior**, in collaboration with the **Ministry of Housing**, did not arrange training and continuing education courses for local authority employees on the issue of dangerous buildings, apart from the "Classifying Buildings Following Emergency Situations" course, consisting of five sessions, which was already conducted by the Ministry of Housing prior to the previous audit. The follow-up audit found that these **deficiencies have not been rectified**.
- The previous audit found that personnel responsible for the management of dangerous buildings in the municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** had not received training on this matter. The follow-up audit determined that the deficiency within the **Kiryat Yam** Municipality **has not been rectified**: the **Kiryat Yam** Municipality Engineer, the sole employee tasked with treating dangerous buildings in the municipality, did not participate in any training pertaining to the handling of dangerous buildings.

👎 Initiated Periodic Inspections for Addressing Dangerous Buildings

- The previous audit indicated that, despite the fact that 16 years have passed since the publication of the Zeiler Committee⁵ Report's recommendations, the regulation mandating periodic inspections for evaluating buildings' stability and physical condition had not been established. The follow-up audit found that this deficiency **has not been rectified**: the necessity of promoting the regulation for periodic inspection obligations was not assessed.
- The previous audit found that the municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** had not undertaken surveys of dangerous buildings nor developed action plans for identifying such buildings. Additionally, it was noted that the **Ministry of Interior**, in conjunction with the **Ministry of Housing**, did not instruct the local authorities to perform building surveys, including specifications regarding the survey methodology, frequency, and the designated inspecting entity. The follow-up audit found that these deficiencies **have not been rectified**.

👎 Declaration of a Building as Dangerous and its Subsequent Handling – As of the end of 2024, the **Be'er Sheva** Municipality has declared 21 buildings as dangerous; the **Bat Yam** Municipality has declared 916 buildings as dangerous; while the **Kiryat Yam**

5 The State Commission of Inquiry into the Safety of Buildings and Places Used by the Public, established after the Versailles Disaster.



Municipality has not declared any buildings as dangerous within its jurisdiction.

- The previous audit indicated that the **Bat Yam** Municipality classified dangerous buildings based on four distinct levels, and handled them in a manner that deviated from the official procedure. The follow-up audit identified this deficiency was slightly **rectified extent**. Although the **Bat Yam** Municipality has classified all buildings for which a file was opened since the time of the previous report in accordance with its actual criteria, it has yet to formalize the classification methodology in writing. Moreover, of the 916 buildings declared dangerous, 53 were listed as dangerous on its website, despite not meeting the criteria set forth in the Municipality's procedure or its actual practices. Additionally, 109 buildings were listed as dangerous on its website, although they do not conform to the Municipality's actual practices.
- The previous audit found obscurity surrounding the classification of buildings as dangerous. The follow-up audit found that this deficiency **has not been rectified**. The **Ministry of Interior**, in conjunction with the **Ministry of Housing**, has not provided guidance to local authorities regarding the declaration of a building as dangerous, its treatment, or the withdrawal of such a declaration.



Repairing Defects by Local Authorities and Collection of Payment for Their Repair

Repair – The previous audit indicated that the municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** had not established criteria governing cases in which the municipality would undertake repairs of defects in dangerous buildings and subsequently impose costs on the property owners. Furthermore, it was noted that the municipalities of **Be'er Sheva** and **Bat Yam** did not establish criteria for granting exemptions from payment for repairs of defects in dangerous buildings performed by them. The follow-up audit found that the deficiencies **have not been rectified**. The municipalities of **Be'er Sheva** and **Bat Yam** failed to set criteria for such exemptions from payment for repairs in dangerous buildings performed by them. Additionally, the **Be'er Sheva** Municipality did not charge property owners for the handling of four private buildings carried out from 2021 to 2024, amounting to approximately NIS 46,550. The **Bat Yam** Municipality did not undertake repairs of defects in dangerous buildings. The **Kiryat Yam** Municipality charged property owners for handling two out of three private buildings it treated between 2021 and 2024, totaling approximately NIS 443,000, while not charging for the cost of reinforcing a third building (NIS 144,000) based on the declaration of the area as a renewal zone, with the requirement that the winning developer in the tenant tender would cover these costs.



Conduct of Local Authorities After Receiving Confirmation from Apartment Owners that Defects Have Been Repaired

Review – The previous audit identified inconsistencies among local authorities in their approaches to reviewing repairs of defects, highlighting a lack of established procedures for such reviews following declarations from apartment owners that the defects were repaired. The follow-up audit indicated that this deficiency **has not been rectified**. The municipalities of **Be'er**



Sheva, Bat Yam, and Kiryat Yam did not develop procedures to assess the repair of defects following owners' declarations, and the **Ministry of Interior** did not provide guidance to local authorities on this matter. The **Be'er Sheva** Municipality accepts a declaration from an engineer representing the owner that the repairs have been made, contingent upon verification that the engineer is qualified. The **Bat Yam** Municipality employs contracted engineers to inspect the buildings and confirm satisfactory repairs. Notably, the **Kiryat Yam** Municipality has independently repaired defects in a building it recognized as dangerous.

Local Authorities' Handling of Dangerous Public Buildings

- The previous audit indicated that the **Ministry of Education** did not establish an obligation for inspecting the stability of educational buildings. Additionally, the **Ministry of Interior** failed to collaborate with the **Ministry of Housing** to publish guidelines or procedures for conducting safety inspections of public buildings. The follow-up audit found that these deficiencies **have not been rectified**.
- The previous audit found that the municipalities of **Bat Yam** and **Kiryat Yam** did not set a procedure for addressing public buildings identified as potentially dangerous. The follow-up audit found that these deficiencies **have not been rectified**: The municipalities did not set a procedure as required. In practice, it was found that the **Bat Yam** Municipality maintains a general mapping of public buildings without specifying the year of construction. The Municipality conducts necessary danger mitigation through the Department for Dangerous Buildings; however, it does not carry out periodic construction inspections. The **Kiryat Yam** Municipality possesses a list of educational buildings but lacks a detailed record of their year of construction and is currently undertaking a survey of municipal assets to integrate data into the Municipality's geographic information system. Although the Municipality addresses stability issues pertaining to public buildings as they arise during annual safety inspections, it does not conduct routine construction inspections of public buildings within its jurisdiction.

Central Government Assistance in the Renovation of Dangerous Buildings –

The previous audit found that the **Ministry of Housing** failed to initiate a national mapping of buildings with safety dangers, including those declared as dangerous, and did not develop a plan for handling those buildings. In the follow-up audit, it was found that this deficiency **has not been rectified**: The **Ministry of Housing**, in collaboration with the **Ministry of Welfare** and the **Ministry of Interior**, has not established a dedicated assistance program for owners of hazardous buildings, nor has it published a relevant procedure for local authorities.

Financial Support from Local Authorities for Repairing Dangerous Buildings –

The previous audit indicated that the municipalities of **Be'er Sheva, Bat Yam, and Kiryat Yam** do not provide assistance to owners of dangerous buildings for repairs and have not set up a dedicated fund to finance renovation efforts. The follow-up audit found



that the municipalities of **Be'er Sheva** and **Bat Yam** have not examined the possibility of establishing such a dedicated fund.

 **Assistance for Evacuated Residents from Dangerous Buildings** – Financial support for alternative housing for occupants of dangerous buildings may be provided by the Ministry of Welfare on a one-time basis via the "Emergency Assistance for Families" budget item, which can be accessed upon request during emergencies. This applies to residents whose homes have collapsed or who have been evacuated, contingent upon district approval. This provision has been to assist those evacuated after the collapse of a building in Holon. The item falls under the "Families in Distress in the Community" budget regulation, intended for local authorities to assist families according to set criteria. Assistance through the "Emergency Assistance for Families" budget item is reserved for exceptional, unforeseen situations, including those whose homes are destroyed and require basic necessities. Local authorities may utilize this budget after submitting a request to the Ministry of Welfare through the Social Affairs Department of the local authority for specific purposes. The previous audit found that the **Ministry of Welfare** lacks dedicated programs for residents unexpectedly forced to evacuate their homes, and the **Ministry of Interior** has not set a procedure to facilitate and guide the local authorities to assist residents during emergencies, including grant provision. The follow-up audit found that this deficiency **has not been rectified**.



Enactment of a By-Law at the Examined Local Authorities – In 2022, the **Bat Yam** Municipality published a new by-law incorporating amendments to existing legal provisions. The **Kiryat Yam** Municipality has initiated the process of establishing a new by-law, submitting the updated version to the Ministry of Interior for approval in May 2025.

Establishment of Procedures for Handling of Dangerous Buildings in the Examined Local Authorities – In 2024, the **Be'er Sheva** Municipality developed a new procedure that classifies a "dangerous building" based on criteria differentiating various levels of danger, setting the maximum timeframe for conducting follow-up inspections after notifying building owners to repair defects, and outlining the methods for documenting the handling of dangerous buildings within municipal computer systems. Previous procedures did not address these issues. However, it was identified that the **Be'er Sheva** Municipality's new procedure lacked provisions regarding the following matters: the maximum timeframes for conducting an inspection of building suspected as potentially dangerous; the maximum timeframes for notifying building owners from the date of inspection and for transferring defect repairing demands to the legal department; the approval process for municipal work orders aimed at mitigating dangers posed by dangerous buildings; requirements for municipal supervisory and municipal enforcement unit to inform the Dangerous Buildings Unit about suspected buildings; and protocols for

regular meetings and work sessions to facilitate continuous information exchange and the formulation of decision-making mechanisms that integrate all relevant municipal departments in order to conduct a systematic monitoring of dangerous building interventions.

Training of Personnel Addressing Dangerous Buildings – The follow-up audit found that the municipalities of **Be'er Sheva** and **Bat Yam** have undertaken efforts to train personnel tasked with managing dangerous building issues, with staff participation in a training organized by the Ministry of Housing on classifying buildings following emergencies.

Declaration of a Building as Dangerous and its Subsequent Handling

- The previous audit indicated that the **Be'er Sheva** Municipality failed to declare buildings with identified engineering defects as dangerous buildings, while issuing these buildings demolition or closure orders without such declarations. The follow-up audit revealed the defect to have been **rectified**. The Municipality has established comprehensive guidelines defining the criteria for classifying buildings and handling them. From 2022 to 2024, the Municipality has refrained from classifying any buildings as level 2 or level 3 without formally declaring them as dangerous. Additionally, demolition or closure orders have not been issued for buildings without prior declaration as dangerous.
- The previous audit found that the **Kiryat Yam** Municipality failed to establish criteria for declaring a "dangerous building" within its jurisdiction, had no centralized records of warning letters issued regarding dangerous buildings, and conducted insufficient monitoring of the handling of these buildings. The follow-up audit indicated the deficiency **was significantly rectified**. The Municipality has developed a procedural document outlining criteria for differentiating between various levels of building danger and has centralized data on warning letters issued, including oversight of building handling. However, over a two-year period, the Municipality declared only one building as dangerous and issued warnings for six others. The procedural document specifies the Municipality's required actions for each criterion but lacks details on the responsible parties for execution, required timeframes, and the course of action in instances where deficiencies are not rectified.

Local Authorities' Handling of Dangerous Public Buildings – The **Be'er Sheva** Municipality has set a work procedure for addressing public buildings identified as dangerous. This procedure stipulates that construction inspections of public buildings will be conducted every five years, with necessary danger mitigation measures undertaken by the Safety Division and the Maintenance Department.

Financial Support from Local Authorities for Repairing Dangerous Buildings – The **Kiryat Yam** Municipality augmented the budget approved by the Ministry of Interior in 2021 by NIS 500,000, facilitated by the contribution of building owners towards repair



costs. By the end of 2024, this budget is projected to reach approximately NIS 930,000. The Municipality has allocated NIS 788,000 of said budget to building reinforcement, external consulting, correspondence, and reinforcement works of public buildings, with roughly NIS 406,000 dedicated to reinforcing private buildings.

Key Recommendations

- 💡 The **Prime Minister's Office** must ensure that as part of the discussions of the inter-ministerial team established to regulate the handling of dangerous buildings, it will be determined which measures should be taken by each central government entity in its sector, including the **Ministries of Interior and Housing**, for the purpose of regulating various aspects of the handling of dangerous buildings that may pose a risk to people, including prioritizing the prompt approval of a decision-making proposal addressing the handling of dangerous buildings, which has been pending since February 2023.
- 💡 The **Ministry of Interior** must initiate actions to update the by-laws governing the handling of dangerous buildings by local authorities, whether through the publication of an updated recommended by-law or through encouraging local authorities to adopt contemporary by-laws for the handling of dangerous buildings.
- 💡 It is recommended that the **Be'er Sheva** Municipality revise its outdated by-law to encompass critical areas in the treatment of dangerous buildings, taking into consideration directives established by other local authorities in their by-laws. Additionally, it is recommended that the **Ministry of Interior** take steps to standardize the fundamental definitions and regulations for addressing dangerous buildings outlined in the by-laws of the different local authorities.
- 💡 It is recommended that the **Bat Yam** Municipality update its operational procedures concerning dangerous buildings, and that the **Be'er Sheva** Municipality integrate additional provisions into its existing procedures. The **Kiryat Yam** Municipality must work to formally approve its procedural document and ensure the approval process is documented. Concurrently, it is recommended that additional provisions be incorporated into this procedure.
- 💡 Given the aging buildings in Israel and the damage caused during Iron Swords War, the **Ministry of Interior**, in collaboration with the **Ministry of Housing**, should assess the necessity for periodic inspections of buildings and mandate such inspections in accordance with the recommendations of the Zeiler Committee report.
- 💡 It is recommended that the municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** develop a regular work plan for inspecting buildings within their jurisdictions and proceed with its implementation. This plan should reflect the resources of the local authorities



and can be spread out over several years. The **Ministry of Interior** and **Ministry of Housing** should create guidelines for local authorities conducting proactive surveys to identify dangerous buildings and instruct them to devise multi-year plans for identifying and addressing these buildings, including criteria for conducting such surveys and overseeing their implementation.

- 💡 The **Bat Yam** Municipality must formalize a written procedure for classifying buildings, detailing the handling processes, and the publication of dangerous buildings, ensuring clarity regarding the implications of such publications, while adhering to the established procedure.
- 💡 The **Kiryat Yam** Municipality must ensure that its municipal procedure specifies the required activities regarding each defined criterion, including the responsible entity and the timeframe for execution.
- 💡 The **Ministry of Interior** and **Ministry of Housing** must establish criteria for local authorities to declare and manage dangerous buildings. The Office of the State Comptroller emphasizes that this is a crucial action to facilitate the handling of dangerous buildings and ensure consistency among local authorities in this matter.
- 💡 The municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** must establish clear criteria for situations where the local authority itself is required to repair deficiencies and act in accordance with these criteria. Furthermore, these municipalities should create guidelines to exempt building owners from costs associated with repairs to defects in dangerous buildings, taking into account the financial implications and ensuring public dissemination of these criteria.
- 💡 It is recommended that the municipalities of **Be'er Sheva**, **Bat Yam**, and **Kiryat Yam** develop procedures for assessing defect repairs, which should determine who conducts the evaluations, the maximum timeframe for on-site inspections following homeowner notifications, the appeal process in respect of municipal engineer decisions, payment of fees for said inspections, instructions in the event that only some of the defects have been repaired and a determination of whether the remaining defects alone does not change the declaration of a building as dangerous. Additionally, the **Ministry of Interior** should advise local authorities on their conduct vis-à-vis owners of dangerous buildings undertaking repairs.
- 💡 It is recommended that the **Ministry of Interior**, in coordination with the **Ministry of Housing**, formulate directives regarding the periodic inspection of public building stability and their subsequent handling, incorporating control measures for compliance. The **Ministry of Education** should also establish guidelines regarding the stability inspection of educational buildings. The municipalities of **Bat Yam** and **Kiryat Yam** should create a procedure governing the handling of public buildings deemed potentially dangerous, ensuring compliance with these procedures.



- 💡 It is recommended that the **Ministry of Housing** develop a designated assistance program for the repair of buildings with safety dangers through a comprehensive multi-year national initiative. Additionally, the **Ministry of Interior, Ministry of Housing, and Ministry of Welfare** should collaborate on creating a dedicated assistance program for owners of dangerous buildings and publish guidance on this subject for local authorities.
- 💡 It is recommended that the municipalities of **Be'er Sheva** and **Bat Yam** allocate a dedicated budget and establish designated funds to assist the owners of dangerous buildings to repair defects, including loan options, all subject to defined criteria.
- 💡 It is recommended that the **Ministry of Welfare** develop specialized assistance programs for residents of dangerous buildings who must evacuate their homes due to structural dangers. Furthermore, the **Ministry of Interior** should guide local authorities on emergency assistance protocols for individuals evacuated from their homes due to such dangers.

Examples of Dangerous Buildings in the Examined Local Authorities



Image 1: A dangerous building in **Be'er Sheva**. Photographed in December 2024



Image 2: A dangerous building in **Bat Yam**. Photographed in April 2022

Source: The **Be'er Sheva** and **Bat Yam** municipalities.



Examples of Buildings Damaged by Rocket Fire in the Swords of Iron War



Image 3: A building in **Be'er Sheva**



Image 4: A building in **Be'er Sheva**



Image 5: A building in **Bat Yam**



Image 6: A building in **Kiryat Yam**

Source: The Be'er Sheva, Bat Yam and Kiryat Yam municipalities. These buildings were not declared as dangerous before being damaged.



Summary

In the previous report, the State Comptroller warned that the combination of factors-numerous buildings in Israel.- approximately 810,000 apartments primarily constructed in the 1950s and 1960s that were built without mandatory standards for earthquake resistance, the advancing age of buildings, coupled with challenges related to their maintenance due to ownership characteristics and insufficient regulatory measures for maintenance –creates potential for many dangerous buildings in Israel. The previous report's findings indicated that the local authority's power to handle dangerous buildings, as stipulated in legislation, does not specify the manner in which it must exercise its said power. Despite the complexity of this issue, that demands the involvement of qualified, experienced professionals, each local authority is left to manage it independently, at its discretion, often without clear definitions of what constitutes a dangerous building, without specifying the nature and frequency of the ongoing inspections mandated for local authorities, without clarifying the procedures for addressing a dangerous structure and its management, and neglects to stipulate the requisite level of training necessary for handling such buildings, all in the absence of continuous training and the promotion of a high standard of knowledge among practitioners in the field.

The follow-up report presents a concerning the current status, indicating that, despite the severity of the deficiencies highlighted in the previous report, and despite the Prime Minister's Office having identified the existing vacuum in addressing the issue as early as 2021, as well as the discussions held within the Knesset's State Control Committee, and in the context of the recent Swords of Iron war that has resulted in substantial structural damage, with some buildings requiring demolition, there has been no advancement in addressing the issue. Since the previous report, neither the Prime Minister's Office nor the Ministry of Interior, in coordination with the Ministry of Housing, have completed the essential task of defining what constitutes a dangerous building, nor have they convened discussions with professional bodies or allocated budgets for this pressing matter. Additionally, the Ministry of Interior has failed to assume its regulatory responsibilities within local government, disregarding the State Comptroller's remarks and recommendations.

Some deficiencies have been rectified, including: participation in relevant training by all employees of the municipalities of Be'er Sheva and Bat Yam engaged in the handling of dangerous buildings; the enactment by the Bat Yam Municipality of a new by-law for handling dangerous buildings; the development by the Be'er Sheva Municipality of a new work procedure; and preparation by the Kiryat Yam Municipality of a procedure document with an unclear effective and approval date and allocation of a budget for reinforcing potentially dangerous buildings. However, numerous deficiencies still persist, including: from 2021 to 2024, the municipalities of Be'er Sheva, Bat Yam, and Kiryat Yam failed to conduct surveys of dangerous buildings or to create work plans for inspecting these buildings based on established criteria; the municipalities have not defined criteria for instances in which they would undertake repairs on dangerous buildings and relieve property owners of financial



responsibility; the municipalities of Bat Yam and Kiryat Yam have yet to establish a procedure for addressing suspected dangerous public buildings. The Ministry of Education has also not issued guidelines for conducting periodic stability inspections of educational institutions that accommodate hundreds of students daily.

The Prime Minister's Office and the Ministry of Interior, in collaboration with the Ministry of Housing and the Ministry of Education, must take prompt action to regulate the management of dangerous buildings to safeguard human lives. Effective treatment of such buildings is critical for preserving lives and averting disasters. The local authorities examined – the municipalities of Be'er Sheva, Bat Yam, and Kiryat Yam – along with all municipalities across Israel, must initiate immediate measures to ensure that the handling of dangerous buildings is managed effectively and that the local authorities utilize their powers judiciously to protect the lives of their residents.



The Extent the Key Deficiencies Noted in the Previous Report were Rectified

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Central government involvement in promoting the handling of dangerous buildings	The Prime Minister's Office	The Ministry of Interior and the Ministry of Housing have not taken any action to promote the handling of dangerous buildings by local authorities, nor have they addressed the economic and social impacts that need to be addressed. Furthermore, there were no ongoing working interfaces between local authorities and government ministries or central government entities regarding the handling of dangerous buildings				
	Ministry of Interior					
	Ministry of Housing					



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Sample by-law enactment	Ministry of Interior	The sample by-laws published by the Ministry of Interior more than 50 years ago on the subject of handling dangerous buildings are not detailed and do not include substantive provisions regarding, among other things, the definition of a dangerous building, conducting a survey, inspecting a dangerous building, and publishing information about it. Furthermore, there are differences between the sample by-laws published by the Ministry of Interior for municipalities and local councils				
Enactment of a by-law in the examined local authorities	The Be'er Sheva Municipality	The by-laws of the municipalities of Bat Yam, Be'er Sheva , and Kiryat Yam do not regulate essential areas in the handling of dangerous buildings. There are disparities in the basic definitions between the by-laws of the examined local authorities, as well as between them and the sample by-law				
	The Bat Yam Municipality					
	The Kiryat Yam Municipality					
	Ministry of Interior					



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Establishing procedures for the handling of dangerous buildings in the examined local authorities	The Be'er Sheva Municipality	The Be'er Sheva Municipality has a procedure from 2012, which does not have criteria for defining a "dangerous building" and there are no timeframes for the handling of dangerous buildings				
	The Bat Yam Municipality	The Bat Yam Municipality has a procedure from 2017, and this procedure does not set out instructions for regulating various issues				
	The Kiryat Yam Municipality	The Kiryat Yam Municipality does not have a procedure for handling dangerous buildings				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Training of personnel dealing with hazardous structures	Ministry of Interior	The Ministry of Interior has not published guidelines regarding the threshold conditions that those involved in the handling of dangerous buildings must meet, the job requirements and the required training, as well as guidelines regarding the number of employees that the local authority is required to designate for the handling of dangerous buildings				
	Ministry of Interior and Ministry of Housing	The Ministry of Interior and the Ministry of Housing did not take steps to provide training and continuing education for local authority employees in the field of dangerous buildings, with the exception of the Ministry of Housing's "Classifying Buildings Following Emergency Situations" course, which includes five sessions, which the Ministry had been providing even before the previous audit				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Declaring a building as dangerous and handling thereof	The Be'er Sheva Municipality	Employees involved in the handling of dangerous buildings in the municipalities of Be'er Sheva, Bat Yam and Kiryat Yam have not undergone training on the subject of dangerous buildings				→
	The Bat Yam Municipality					→
	The Kiryat Yam Municipality		→			
Declaring a building as dangerous and handling thereof	Ministry of Interior and Ministry of Housing	The Ministry of Interior, in cooperation with the Ministry of Housing, did not instruct local authorities on the declaration of a building as dangerous, its handling, and withdrawal of the declaration	→			
	The Be'er Sheva Municipality	The Be'er Sheva Municipality did not declare as dangerous buildings containing engineering defects and that could have been declared dangerous, and issued demolition orders or closure orders for buildings without them being declared dangerous				→



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
	The Bat Yam Municipality	The Bat Yam Municipality classified dangerous buildings into four levels and handled them differently than stated in its procedures				
	The Kiryat Yam Municipality	The Kiryat Yam Municipality did not establish criteria for declaring a "dangerous building" within its jurisdiction, did not have centralized data regarding the warning letters it sent about dangerous buildings, and did not monitor the handling of these buildings				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Local authorities' handling of dangerous public buildings	Ministry of Education	The Ministry of Education has not established a requirement to inspect the stability of educational buildings				
	Ministry of Interior	The Ministry of Interior, in collaboration with the Ministry of Housing, has not published guidelines or procedures for conducting safety inspections in public buildings				
	Ministry of Housing					
	The Be'er Sheva Municipality	The Be'er Sheva Municipality has established a work procedure that regulates the handling of public buildings suspected of being dangerous				
	The Bat Yam Municipality	The municipalities of Bat Yam and Kiryat Yam have not established a work procedure that regulates the handling of public buildings suspected of being dangerous				
	The Kiryat Yam Municipality					



State Comptroller of Israel | Local Government
Audit Report | July 2025

Public Space

Electricity Supply at the Druze Local Authorities in the Golan Heights – Follow-up Audit



Electricity Supply at the Druze Local Authorities in the Golan Heights – Follow-up Audit

Background

The electricity sector is divided into several segments of activity, from the stage of electricity generation to its sale to consumers. These segments include the distribution section and the supply section. The activities of distribution and supply of electricity to residents of Israel are carried out by Israel Electric Corporation Limited (IEC). The Druze local councils in the Golan Heights distribute and supply electricity to their residents, in a manner that is unusual for typical municipal activities and different from what is customary in Israel.



Key Figures

1 of 4 local councils

Within the **Majdal Shams** Local Council, three out of four areas were transferred to the responsibility of IEC. On the other hand, the local councils of **Buk'atha**, **Mas'ada** and **Ayn Kiniya** did not advance the process of transferring electricity distribution and supply to IEC

NIS 100 million

The previous audit found that this was the extent of the investment that the **Majdal Shams** Local Council was required to make to upgrade the electricity infrastructure in its area before transferring responsibility to the electricity grid of IEC. In the follow-up audit it was found that the barrier of payment for upgrading the electricity grid prior to its transfer to the responsibility of IEC in the four councils was removed

17 transformers

The number of transformers on which the **Majdal Shams** Local Council conducted measurements in September 2019 to check the level of non-ionizing radiation. **The local councils of Buk'atha, Mas'ada and Ayn Kiniya** did not perform radiation tests on transformers in their area

Approx. NIS 30 million

Total Investment by the Four Local Councils in the years 2020–2024 designated to upgrade their electricity infrastructure: **Majdal Shams** Local Council invested approx. NIS 14 million. **Buk'atha** Local Council – approximately NIS 9 million; **Mas'ada** Local Council – approximately NIS 3.4 million and **Ayn Kiniya** Local Council – approximately NIS 3.3 million

Only 49%

Collection rates in **Buk'atha** for current electricity consumption for 2023; in **Mas'ada**, the collection rates were about 82%, in **Majdal Shams** about 95%, and in **Ayn Kiniya** about 99%

13%

Depreciation rate for electricity consumption in **Buk'atha Local Council** in 2023, in **Majdal Shams** about 6%; in **Mas'ada** about 13.7% and in **Ayn Kiniya** about 6%



Audit Actions

 In 2019, the State Comptroller office published a report on "Electricity Supply at the Druze Local Councils in the Golan Heights" (the previous report or the previous audit). Between November–December 2024, the Office of the State Comptroller conducted a follow-up examination of the activities of the four local councils: **Majdal Shams**, **Buk'atha**, **Mas'ada** and **Ayn Kiniya** designated to rectify the deficiencies and implement the recommendations indicated in the previous report and related to management of the electricity sector within their jurisdiction (the follow-up audit). In addition, in the follow-up audit, the Office of the State Comptroller examined a new issue that was not checked in the previous audit – the supply of electricity to agricultural associations by the local councils. Supplementary examinations were conducted at **Ma'ale Hermon** Local Planning and Building Committee (Local Committee), **the Israel Public Utility Authority for Electricity** (The Electricity Authority – PUA) and at IEC.

Key Findings



 **The Attempts to Regulate the Electricity Sector** – the previous audit found that the discussions between IEC and the three local councils – **Buk'atha**, **Mas'ada** and **Ayn Kiniya** had not matured into an agreement to transfer the electricity grid to the responsibility of IEC. The follow-up audit found that as of January 2025, the three local councils had not joined the improved outlined plan from 2022¹ pertaining to the transfer of the electricity grid and had not negotiated with IEC regarding the transfer of the electricity grid in their jurisdiction to the responsibility of IEC, despite the accommodations in the improved outlined plan compared to the previous one.

 **Attempts to Regulate the Electricity Sector** – transferring responsibility for the distribution and supply of electricity in the built-up area of **Majdal Shams** to the IEC has not yet been completed, despite the council's commitment to do so by November 2024. The follow-up audit found that the deficiency had been **significantly rectified** in **Majdal Shams** Local Council, while in the local councils **of Buk'atha**, **Mas'ada** and **Ayn Kiniya** the deficiency **had not been rectified**. This may affect the level of

¹ The main change compared to the previous plan from 2009 is the cancellation of the obligation of the distributing entity (the council) to improve the grid and the establishment of a simple mechanism for settling the accounts pertaining to the cost of grid components at normative prices.



maintenance and amplify the safety hazards pertaining to the electricity grid in these three councils.

👎 The Cost of the Electricity Grid – The previous report stated that IEC prepared a review in which it stated that if it accepts responsibility for providing electricity services to the residents of the four local councils – **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya**, it will incur heavy costs that could reach tens of millions of NIS for each of the four local councils, and this constituted an obstacle to transferring the grid in the four councils to its responsibility. The follow-up audit found that the decision of the Electricity Authority from May 2022 (the improved outlined plan) actually facilitates the process of transferring the electricity grid to IEC and lowers the barriers that existed in the previous plan. The follow-up audit found that the deficiency **had been fully rectified** by the **Electricity Authority**. Furthermore, the deficiency **had been significantly rectified** in **Majdal Shams** Local Council, following the removal of the barrier of receiving payment for the cost of the grid, due to which **Majdal Shams** local council transferred the responsibility for providing electricity services to IEC in three of the four areas within its jurisdiction; while in the local councils of **Buk'atha, Mas'ada** and **Ayn Kiniya** the deficiency **had not been rectified**.

👎 Meeting the Requirements of the Planning and Building Law – the previous audit found that the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** connected homes to electricity without being presented with Form 4 as required. The audit also found that the local councils had not required that the owners of the buildings present building permits issued by the **Ma'ale Hermon** Local Planning and Building Committee, in order to determine the location of the buildings, their size, and their designation, nor had they required them to submit plans of the electricity grid in the buildings. The follow-up audit found that the deficiency **had not been rectified** by the four local councils. The local councils of **Majdal Shams, Buk'atha, Mas'ada** and **Ayn Kiniya** continued to connect homes to permanent electricity connections without being presented with Form 4. Additionally, they do not require building owners to submit grid plans for those buildings.

👎 Examining Solutions for Houses for which a Permit cannot be Issued – the previous audit showed that **Ma'ale Hermon** Local Committee and the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** did not bring to the attention of the authorized bodies, including the Planning Administration and the Ministry of Interior, the need to find solutions to the IEC's requirement to present occupancy forms, while it is known that most houses in the Local Committee's jurisdiction do not have approval for such a form. The follow-up audit found that the deficiency **had not been rectified** in the four local councils, and that they had not acted to obtain an exemption from a certificate of completion for the purpose of connecting buildings, for which a permit cannot be issued, to the electricity grid.



Connection of Farm Cabins to the Electricity Grid – this matter was first examined in the follow-up audit. The follow-up audit found that in the planning space of the agricultural areas located within the local councils of **Buk'atha, Majdal Shams** and **Mas'ada** there are agricultural cooperative associations that deal with the affairs of the farmers and represent them in the three councils (the agricultural associations). Agricultural associations in the area of the local councils of **Majdal Shams** and **Mas'ada** purchase electricity from IEC, and the associations in the area of the local council of **Buk'atha** purchase electricity from the council. The agricultural associations purchase the electricity through electricity meters and then sell it to owners of guest houses and agricultural buildings located within their jurisdiction without supervision or oversight of the councils. A tour conducted by the State Comptroller's team on February 12th, 2025, indicated that hundreds of farm cabins in the agricultural areas around Lake Ram, within the jurisdiction of the two local councils of **Majdal Shams** and **Mas'ada** and in the agricultural areas within the jurisdiction of the **Buk'atha** Local Council, are connected to electricity through pirated connections. Furthermore, it was found that in 2022, **Buk'atha** Local Council, at the discretion of the previous head of council, connected to the electricity grid, a cabin located five kilometers from the border of the council's jurisdiction, along the bank of Lake Ram. The local council, did not keep any information or documentation regarding the decision made in this matter or the funding of connection costs.

Compliance with the Requirements of the Non-Ionizing Radiation Law – the previous audit found that the electrical installations in the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** do not meet the standards and requirements set forth in the Non-ionizing Radiation Law. The follow-up audit found that the deficiency **had been significantly rectified** in **Majdal Shams** local council, **and had not been rectified** in the local councils of **Buk'atha, Mas'ada** and **Ayn Kiniya**. The follow-up audit found that the three local councils of **Buk'atha, Ayn Kiniya** and **Mas'ada** had not measured the level of radiation at the electrical installations, nor had they checked whether there was an abnormality in the levels of radiation their residents were exposed to. In September 2019, **Majdal Shams** Local Council conducted measurements on the transformers installed on electricity poles throughout the council, with the aim of obtaining approval for the radiation level. The measurement results showed that the radiation levels were within the range recommended by the Ministry of Health and the Ministry of Environmental Protection.

Carrying out Inspections to Verify Proper Function of the Electricity Grid Prior to Connecting Houses to it – the previous audit found that in the four local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** there was no documentation indicating that prior inspections were carried out to verify proper function of the electrical system in the buildings or that the connection works were supervised, in order to ensure that they were carried out in accordance with accepted rules and standards and that the electrical systems did not pose any safety hazard to the residents and the general public. The follow-up audit found that this deficiency **had been significantly rectified** at the



four local councils. In most cases, the four local councils connected the houses to the electricity grid only after they received the results of the preliminary inspections conducted by a certified electrician regarding the proper function of the electricity system in those buildings.

Condition and Protection of Electric Poles – the previous audit found that the four local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** did not install spiked pole collars on the metal posts placed within their jurisdiction. It should be noted that the electric poles are made of barred metal ribs, which may serve as a ladder for climbing to the top of the pole and may increase the risk to the climber's life and safety. The follow-up audit found that the deficiency **had been significantly rectified** in Majdal **Shams** and **Mas'ada** Local Councils. In the local councils of **Buk'atha** and **Ayn Kiniya** the deficiency **had not been rectified**. It was shown that the local councils of **Majdal Shams** and **Mas'ada** had taken actions to protect most of the poles within their jurisdiction against climbing and placed warning signs. As Aforementioned, the local councils of **Buk'atha** and **Ayn Kiniya** had not protected all the electricity poles in their jurisdiction.

The Proximity Between Electricity Grids and Nearby Houses – the previous audit found many cases where the electricity grids in the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** were located near buildings, contrary to the standard set forth in the Electricity Law and the Overhead Electricity Grids Regulations. The follow-up audit found that this deficiency **had been significantly rectified** at the four local councils. They addressed the issue of electricity cables that were adjacent to houses, and there has been a significant improvement in the matter. However, there are still a few cases where the electricity grids in the local councils are close to buildings, contrary to the standard set forth in the Electricity Law and the Overhead Electricity Grids regulations.

Managing the Electricity Sector as a Closed Economy – the previous audit found that the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** had not managed their electricity sector as a closed economy in a way that would allow them to plan the electricity infrastructures and invest in them for the long term, and in fact, they used part of their revenues for their current budget. Moreover, the local councils did not invest in the electricity infrastructure, its maintenance and its upgrade. The follow-up audit found that the deficiency **had not been rectified** in the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya**. Contrary to the response of the local councils of Majdal Shams and Ayn Kiniya to the previous report. The local council of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** still do not manage their electricity sector as a closed and separate economy as specified in the Ministry of Interior's guidelines. The follow-up audit further found that in July 2020, the **Majdal Shams** Local Council received approval from the Ministry of Interior to include surplus



revenues from the electricity sector in its current budget, and not to manage the electricity sector as a closed economy.

Collection Rates for Electricity Consumption – the previous audit showed that the collection in the local councils of **Buk'atha, Majdal Shams** and **Mas'ada** is incomplete and is carried out inefficiently. Moreover, significant arrears and bad debts that cannot be collected were also evident. The follow-up audit found that in **Mas'ada** Local Council the deficiency was **slightly rectified** and that in the **Buk'atha** Local Council the deficiency **had not been rectified**. It was found that collection rates at **Buk'atha** Local Council decreased by approximately 20% in 2021–2023, compared to their rate in 2020, and were only about 51% on average. Regarding the local council of **Mas'ada**, in 2020 the council recorded a collection rate of 84.6%, and in 2021, there was a significant increase in the council's collection rate that reached 114%.² In 2022–2023, there was a decrease in the collection rate, which reached 81.6% in 2023.

Depreciation of Electricity – the previous audit showed that the depreciation pertaining to electricity consumption at the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** had been high, compared to the depreciation of IEC. For example, it was found that the depreciation for 2015–2017 at Majdal **Shams** Local Council amounted to an average of about 15%; at **Buk'atha** Local Council, it amounted to 30%; and at **Mas'ada** Local Council, it amounted to about 16%. The follow-up audit found that the deficiency **had not been rectified** at the local council of **Buk'atha**. Compared to the depreciation data in the previous audit, there was a significant decrease in electricity depreciation, from 30% in 2015–2017 to 7% in 2021. However, in the course of 2022–2023, there was an increase in depreciation, amounting to 13% in each of the years.



Attempts to Regulate the Electricity Sector at the Druze Local Councils in the Golan Heights – the Office of the State Comptroller commends the Electricity Authority's decision from May 2022, which established a methodological mechanism for assessing the value of the grid and for regulating payment for it, as well as the cooperation with **Majdal Shams** Local Council to carry out the transfer of the electricity grid.

Maintenance of the Electricity Grid at the Local Councils – the Office of the State Comptroller commends the actions taken by the local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** in all matters related to improving the handling of the electricity sector and for using outsourcing and hiring professional consultants in order to improve the designated departments' function pertaining to the electricity sector.

² Collection rate above 100% derives from the collection of debts from previous years.



Compliance with the Requirements of the Non-ionizing Radiation Law – The Office of the State Comptroller commends **Majdal Shams** Local Council for conducting radiation measurements in all transformers within its jurisdiction, and for its application to the Ministry of Environmental Protection in December 2021 to receive approval to install a new transformer.

Collection Rates for Electricity Consumption – the Office of the State Comptroller commends the local councils of **Majdal Shams** and **Ayn Kiniya** that had taken actions to become more efficient and significantly improved the collection rate for electricity supply, among other things, by taking proactive steps and investing in the installation of digital and smart meters, which has led to an increase in the revenues of these councils.

Depreciation of Electricity – the Office of the State Comptroller commends the decrease in depreciation figures at the four local councils. At **Mas'ada** Local Council, there was an improvement in depreciation data compared to the previous audit, and on an annual average, depreciation decreased from approximately 17% in 2015–2017 to approximately 13.7% in 2021–2023. The follow-up audit found that the deficiency had been rectified and a significant improvement was indicated in depreciation data, especially in **Majdal Shams** and **Ayn Kiniya**. **Ayn Kiniya** demonstrated the lowest depreciation rate – an average of 6%.

Setting Electricity Rate – The Office of the State Comptroller commends that the follow-up audit found that the deficiency pertaining to this matter **had been fully rectified** at the four local councils of **Majdal Shams**, **Buk'atha**, **Mas'ada** and **Ayn Kiniya**, and that they charge the consumers the same rate charged by IEC.

Key Recommendations



It is recommended for the **Majdal Shams** Local Council to complete the preparation of the electricity grid's property survey across the authority's built-up area, and if necessary, use the assistance of professionals, in order to transfer the electricity distribution and supply services in this area to the responsibility of IEC.



It is recommended that the three local councils of **Buk'atha**, **Mas'ada** and **Ayn Kiniya** communicate with the Electricity Authority after they have formulated their position on the improved layout and the long-term financial, operational and safety effects of joining it, and take the necessary steps to transfer responsibility to IEC.



It is recommended that the local councils of **Buk'atha**, **Mas'ada** and **Ayn Kiniya** examine the possibility of adopting the decision to transfer all aspects related to their grid to the responsibility of IEC, especially since the Electricity Authority's decision from



May 2022 removed the grid's cost barrier, and in order to facilitate regulation of the electricity grid in their jurisdiction for the benefit of all residents.

- 💡 The local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** must adhere to the requirement to submit detailed plans of the electricity grid in buildings, in addition to building permits and certificates of completion (Form 4), as a condition for connecting buildings to electricity, in order to ensure construction in accordance with the law and prevent safety hazards due to supplying electricity to a building that is not adapted for this purpose. **The Ma'ale Hermon Local Committee** must take enforcement measures against the use of buildings that were built without a permit or that have not yet received Form 4.
- 💡 The **Ma'ale Hermon local committee** must map the farm cabins built without a building permit across the local councils of **Buk'atha, Majdal Shams** and **Mas'ada**. The local committee and the four local councils must map all pirated electricity connections of agricultural buildings within their jurisdiction and implement their powers to stop these violations.
- 💡 The local councils of **Buk'atha, Ayn Kiniya** and **Mas'ada** must promptly perform measurements of radiation levels at the electrical installations within their jurisdiction and take action to obtain appropriate permits, to ensure that their residents' exposure to non-ionizing radiation is within the range recommended by the Ministry of Environmental Protection. This action will assist in protecting and maintaining public health and ensure compliance with the requirements of the law. It is recommended that the Ministry of Environmental Protection examine the performing of inspections to check the level of non-ionizing radiation in the electricity grid facilities within the jurisdiction of the local councils of **Buk'atha, Mas'ada** and **Ayn Kiniya**.
- 💡 It is recommended that the four local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** continue to invest in the electricity grid, in accordance with a regular work plan, given the constant increase in electricity consumption and the natural growth of population.
- 💡 The local councils of **Buk'atha, Majdal Shams, Mas'ada** and **Ayn Kiniya** must ensure that buildings are not connected to the electricity grid unless prior tests regarding the proper function of the electrical system installed in them were conducted.
- 💡 The local councils of **Buk'atha** and **Ayn Kiniya** must take action, as soon as possible, to ensure regular maintenance of the electricity poles in their jurisdiction, and if necessary, to replace them. Furthermore, the council must protect the poles that are not protected against climbing, given the risks involved and the electrical injuries that have occurred in the past.
- 💡 The current situation, where the electricity grid is close to buildings, contrary to the standard specified in the Electricity Law and the regulations creates a hazard that may endanger the safety of the residents. The local councils of **Buk'atha, Majdal Shams**,



Mas'ada and **Ayn Kiniya**, in cooperation with the relevant parties, must deal with the electricity grid adjacent to buildings in a way that meets the standard.



The Ministry of Interior must ensure that the local councils of **Buk'atha**, **Majdal Shams**, **Mas'ada** and **Ayn Kiniya** manage their electricity sector as a closed economy in accordance with the Ministry's guidelines. In addition, the Ministry of Interior must consider the exceptional approval granted to **Majdal Shams** Local Council in July 2020 to include surpluses from the electricity sector revenues in the current budget contrary to the Ministry's guidelines. Failure to manage the electricity sector as a closed economy may put a burden on the local councils in the process of managing the funds collected for this activity and may lead to their lack of investment in electricity infrastructure and insufficient maintenance levels, which could harm the quality of service provided to residents.



It is recommended that the local councils of **Buk'atha** and **Mas'ada** intensify their efforts to improve their collection for electricity consumption and expedite the process of installing digital meters. This step is expected to improve the collection processes for electricity consumption and bring about economic efficiency in the electricity sector.



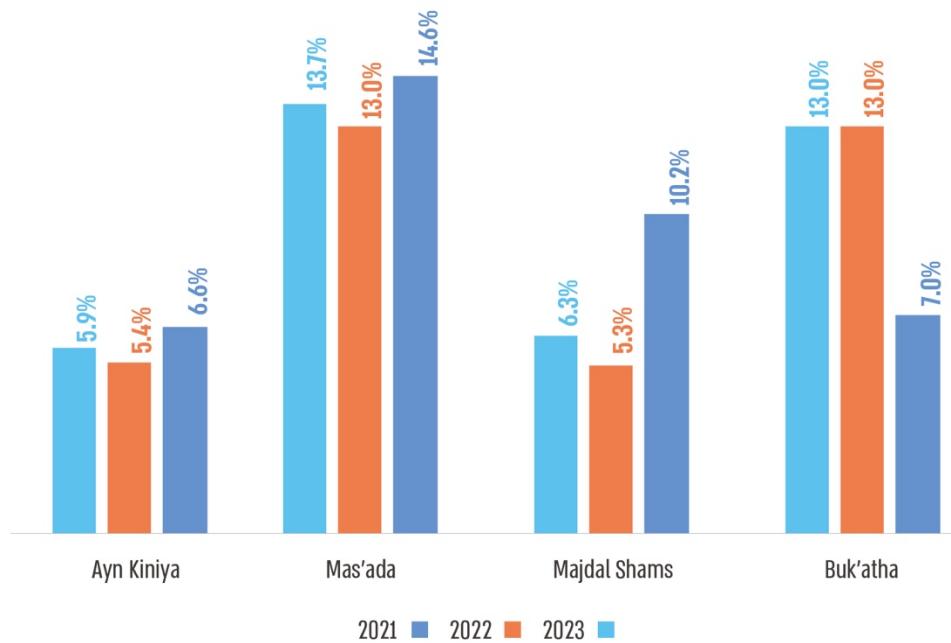
The Office of the State Comptroller recommends that the local councils of **Buk'atha** and **Mas'ada** conduct a thorough examination with regard to the cause of electricity depreciation, since a high rate of depreciation puts a financial burden on their budgets. They must consider ways for improving their management of the electricity sector and reducing depreciation.



It is recommended that the local councils of **Majdal Shams** and **Ayn Kiniya** examine the scope of their revenues from the electricity rate, compared to their investment in ongoing maintenance and upgrading of the electricity infrastructure. Furthermore, it is recommended that they examine whether to pass the discount they get from the electricity supplier on to their residents – the consumers.



The Rate of Depreciation of Electricity in 2021–2023 in the Audited Local Councils





Summary

Despite the improvement in the management of the electricity sector, the upgrading of the electricity grid, the collection rates, and the decrease in electricity depreciation in the local councils of **Majdal Shams**, **Mas'ada** and **Ayn Kiniya**, the findings of the follow-up audit indicate continued failures in the management of the electricity sector in these local councils.

The local councils of **Buk'atha**, **Mas'ada** and **Ayn Kiniya** have not completed the regularization of electricity distribution and supply as required by law. The **Majdal Shams** Local Council is at an advanced stage in the process of transferring its electricity grid to IEC, in accordance with the layout set forth in the Electricity Authority's decision from May 2022, however, the transition has not yet been completed in the central, built-up area of the village, due, among other things, to a failure to map the grid and to conduct a property survey. The local councils of **Buk'atha**, **Mas'ada** and **Ayn Kiniya** have not measured the levels of non-ionizing radiation in the electrical installations in their jurisdiction, nor have they checked whether there was an abnormality in the levels of radiation their residents were exposed to. In addition, the four local councils of **Buk'atha**, **Majdal Shams**, **Mas'ada** and **Ayn Kiniya** do not manage their electricity sector as a closed and separate sector, as required by the Ministry of Interior's guidelines. It was further found that in the local councils of **Majdal Shams** and **Ayn Kiniya** the collection rates for electricity consumption in 2020–2024 increased consistently and reached about 91% and about 99% on average, respectively. In contrast, in **Buk'atha** Local Council, collection rates decreased by about 20% in 2021–2023, compared to their rate in 2020, and were on average only about 51%. Regarding the local council of **Mas'ada**, its collection rates in 2020–2023 were approximately 84% on average. A low collection rate leads to a loss of millions of NIS in revenues and an increased burden on the local councils.

In view of the continuation of the current situation in which the supply of electricity to residents at the Druze local councils in the Golan Heights is not supervised and does not meet the required standards, it is recommended that the four Druze local councils of **Majdal Shams**, **Buk'atha**, **Mas'ada** and **Ayn Kiniya** work vis-a-vis the Electricity Authority and, as necessary, vis-a-vis IEC, to regulate electricity distribution and supply within their jurisdiction, in accordance with the layout published by the Electricity Authority in 2022. This is in order to ensure the distribution and supply of electricity in a proper and efficient manner, as well as to ensure the improvement of the service provided to the residents, while maintaining their safety and security.



The Extent of Rectification of the Key Deficiencies Noted in the Previous Report

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Audittee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Attempts to regulate the electricity sector at the Druze local councils in the Golan Heights	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	In the previous audit, the Office of the State Comptroller noted that once the local councils of Buk'atha, Mas'ada, and Ayn Kiniya decided to join the outlined plan, they were required to fulfill the requirements of the Electricity Authority and provide the missing documents in order to complete the process and implement the decision to join the outlined plan.	Buk'atha	→			
			Majdal Shams				→
			Mas'ada	→			
			Ayn Kiniya	→			



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			The Audittee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
The cost of the electricity grid	The Electricity Authority, The local councils of Buk'ath, Majdal Shams, Mas'ada, Ayn Kiniya	In the previous report, the Office of the State Comptroller noted that the Electricity Authority should have acted vis-a-vis all relevant parties to find an appropriate solution to the issue of the electricity grid in the four local councils. The parties must act in accordance with the outlined plan and transfer the decision on the financial dispute regarding the value of the grid to the head of the Economics Department at the Electricity Authority.	Electricity Authority				
			Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



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			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Fulfilling the requirements of the Planning and Building Law	Ma'ale Hermon Local Committee, the local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit showed that the local councils connected houses to electricity without presenting the required forms, such as Form 4 or Form 2. In addition, it was found that the councils did not ask the building owners to provide building permits or plans of the electricity grid, as required by the regulations. The follow-up audit found that the deficiency had not been rectified. The local councils of Majdal Shams, Buk'atha, Mas'ada, and Ayn Kiniya continued to connect houses to a permanent electricity connection without being presented with Form 4.	Ma'ale Hermon Local Committee	Not Rectified			
			Buk'atha	Not Rectified			
			Majdal Shams	Not Rectified			
			Mas'ada	Not Rectified			
			Ayn Kiniya	Not Rectified			
Connecting farm cabins to electricity	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The issue was not examined in the previous audit.	irrelevant				



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			The Audittee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Maintenance of the electricity grid at the local councils	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit showed that the employees of the electricity departments at the four local councils of Majdal Shams, Buk'atha, Mas'ada and Ayn Kiniya have not received appropriate training, and that sometimes they do not have the appropriate tools and equipment to perform maintenance and handling of the electricity grid, such as cranes for working at heights and ropes for catching aerial insulated cable. Moreover, the heads of the local councils of Majdal Shams, Buk'atha, and Mas'ada indicated that employees they hired for the Electricity Department were not sufficiently skilled and claimed that some of them do not have the appropriate training to perform the connection work themselves, and therefore they rely on external contractors for that purpose.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Compliance with the Requirements of the Non-ionizing Radiation Law	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that the electricity installations in the local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya do not meet the standards and requirements specified in the Non-ionizing Radiation Law.	Buk'atha	→			
			Majdal Shams		→	→	
			Mas'ada	→			
			Ayn Kiniya	→			



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Investment in the electricity infrastructure of the local councils	Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that the local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya had not invested in the current infrastructures of the electricity grid within their jurisdiction, among other things, through the purchase of transformers to prevent multiple malfunctions, especially in wintertime when electricity consumption increases significantly, and that they did not prepare in advance to provide an adequate response to the recurring malfunctions caused by the expansion of construction and increase in consumption.	Buk'atha				
	Majdal Shams						
	Mas'ada						
	Ayn Kiniya						



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			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Performing Preliminary Electrical Inspections	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that in the four local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya, no documents were found indicating the performance of preliminary tests designated to check the proper function of electrical systems in the buildings. Moreover, there were no documents indicating supervision of the connection works, to ensure that they were carried out in accordance with accepted rules and standards, and that the electrical systems do not pose a safety hazard to the residents and the general public.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



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			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Condition and Protection of Electric Poles	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that the four local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya had not installed spiked pole collars on the metal poles located within their jurisdiction.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				
Proximity of the electricity grid to houses	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found many cases in which the electricity grid in the local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya was close to buildings, contrary to the standard specified in the Electricity Law and the Overhead Electricity Grid regulations.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Managing the Electricity Sector as a Closed Economy	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The Previous audit showed that the local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya had not managed their electricity sector as a closed economy in a way that would allow them to plan the electricity infrastructures and invest in them for the long term. In practice, they used part of their revenues for their current budget.	Buk'atha	➡			
			Majdal Shams	➡			
			Mas'ada	➡			
			Ayn Kiniya	➡			
Collection for electricity consumption	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit noted that the collection in the local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya is incomplete and is carried out inefficiently. Moreover, significant arrears were found in addition to bad debts that cannot be collected.	Buk'atha	➡			
			Majdal Shams		➡		
			Mas'ada		➡		
			Ayn Kiniya		➡		



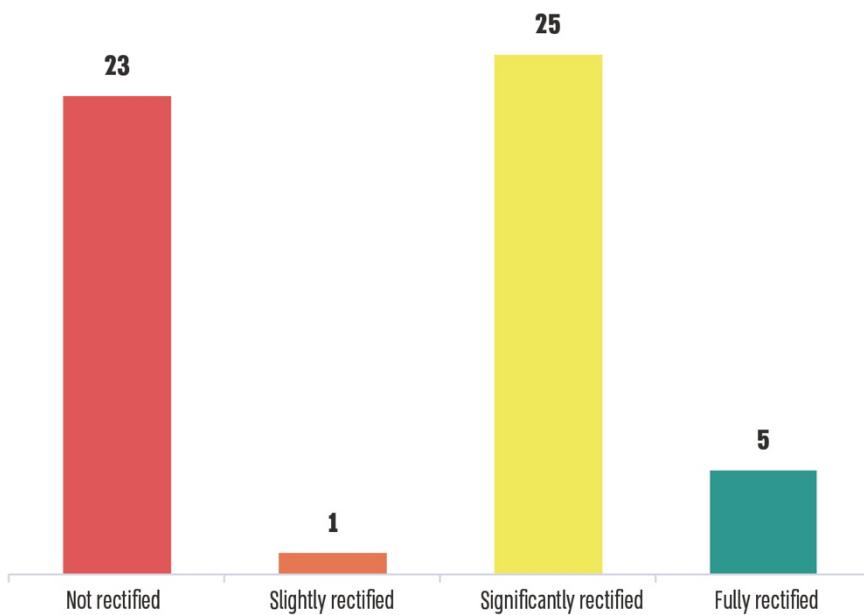
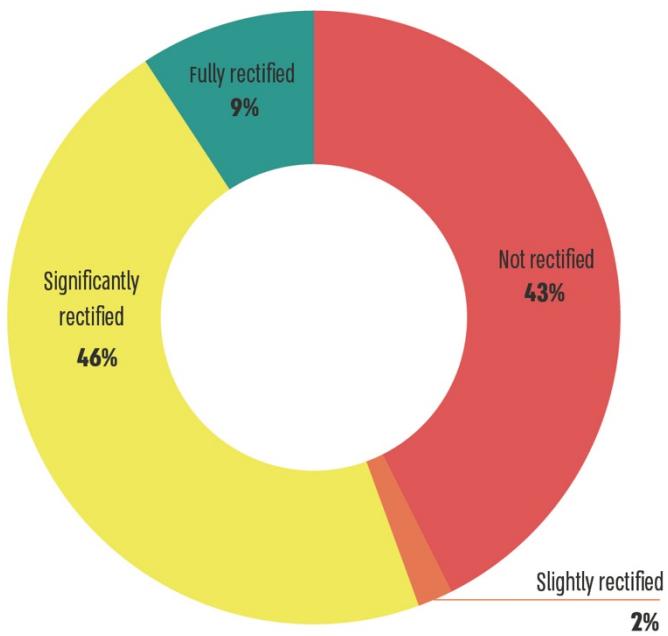
The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Depreciation of Electricity	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that the depreciation due to electricity consumption at the local councils of Buk'atha, Majdal Shams, Mas'ada, and Ayn Kiniya is higher compared to the depreciation of IEC. For example, it turned out that the depreciation for the years 2015–2017 in Majdal Shams Local Council amounted to an average of about 15%; in the local council of Buk'atha – 30%; and in the local council of Mas'ada – about 16%.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Extent of Deficiencies Rectification Noted in the Follow-up Audit				
			The Auditee	Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Setting the Electricity Rate	The local councils of Buk'atha, Majdal Shams, Mas'ada, Ayn Kiniya	The previous audit found that prior to July 2017, the four local councils of Buk'atha, Majdal Shams, Mas'ada and Ayn Kiniya used to charge a higher rate than the rate set by the Electricity Authority for the two components: fixed payment and payment for electricity consumption.	Buk'atha				
			Majdal Shams				
			Mas'ada				
			Ayn Kiniya				



All Deficiencies Indicated in the Previous Report, Categorized by the Extent of Rectification:





The Deficiencies that Were Indicated in the Previous Report, Divided by the Main Auditees

