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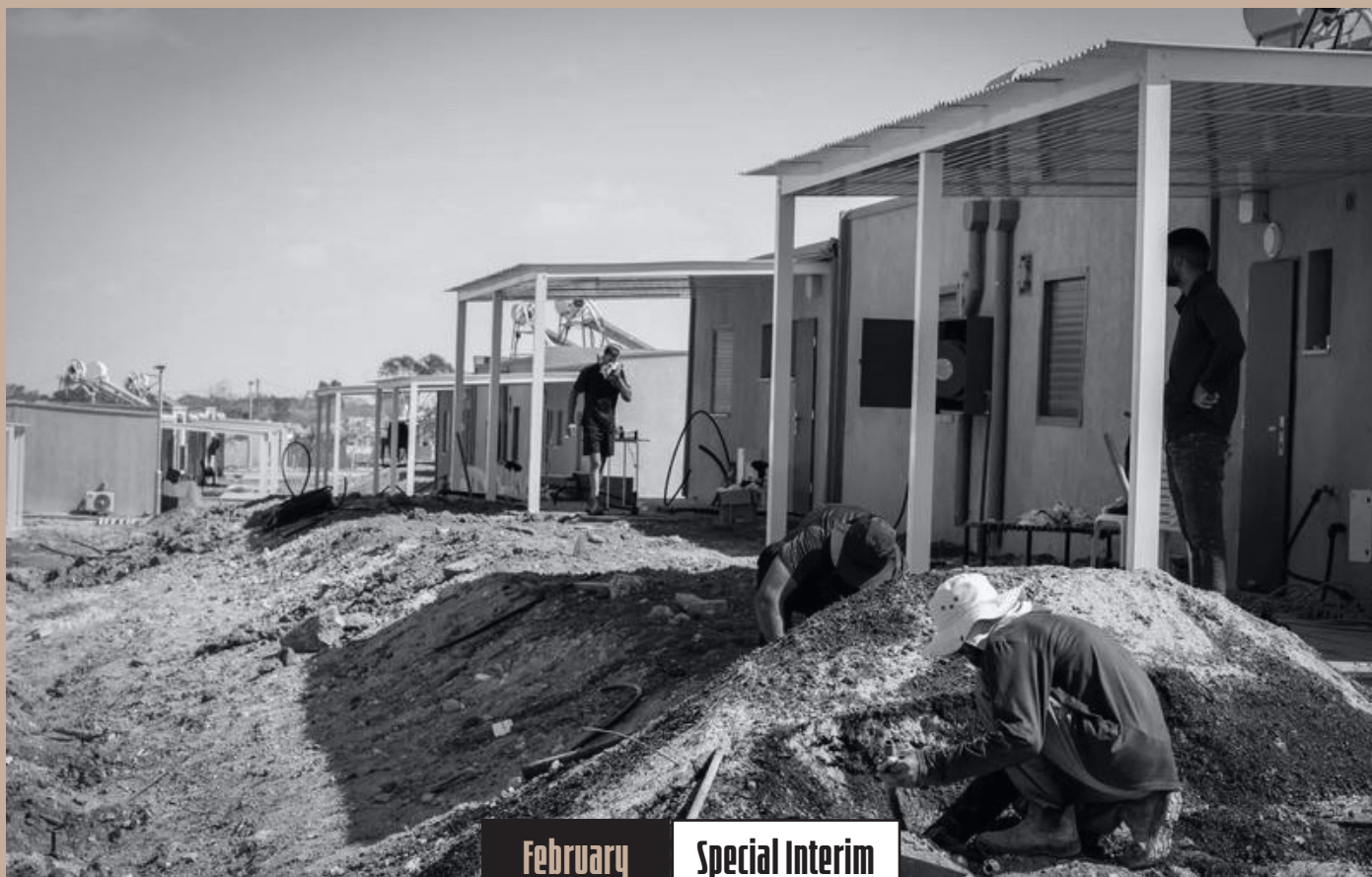


State of Israel

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

State Comptroller's Report

The Rehabilitation Processes of the Western Negev Settlements



February
2025

Special Interim
Report



STATE OF ISRAEL



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Rehabilitation of Western Negev Communities and Residents Following the Terrorist Attack of October 7, 2023 – Special Interim Report

Abstract

Background

On Saturday October 7, 2023, on the holiday of Simchat Torah, the State of Israel sustained an unprecedentedly brutal attack. The assault began with a heavy barrage of missiles and rockets targeting the southern and central regions of the country. Under the cover of these attacks, approximately 3,000 terrorists infiltrated IDF bases and communities in the western Negev. The thousands of terrorists who entered Israel committed horrific and exceptionally cruel acts. They killed hundreds of soldiers and security personnel, murdered approximately 1,000 Israeli and foreign civilians, and carried out heinous crimes against women, men, the elderly, children, infants, and soldiers. Additionally, they wounded thousands, inflicted severe sexual violence on victims, and abducted 251 women, men, and children into the Gaza Strip. The terrorists also targeted property – destroying, burning, and demolishing homes in the communities, factories, equipment, and other assets (hereinafter - the terrorist attack of October 7). In response, a special state of emergency was declared on the home front, and this constituted the beginning of the Swords of Iron War. Due to this attack and the threat of further assaults, several decisions were made regarding the evacuation of the population within a 7-kilometer radius of the security barrier surrounding the Gaza Strip.

In several government decisions made since the terrorist attack of October 7 regarding communities **located within 7 kilometers of the Gaza border** falling under the jurisdiction of the Regional Councils of Eshkol, Hof Ashkelon, Sdot Negev, and Sha'ar Hanegev, as well as the city of Sderot (hereinafter collectively - the Region for Rehabilitation or the Region) – the government recognized the severe disruption to all aspects of life for the residents of these communities following the terrorist attack of October 7 and affirmed its commitment to their rehabilitation.

In October 2023, shortly after the terrorist attack, the government established the "Tkuma" Rehabilitation Administration (hereinafter also - the Administration) under Government Decision 980. It was tasked with leading the national effort to rehabilitate and develop the Region for Rehabilitation and its residents, as well as providing the necessary solutions to restore normal life to the Region and its communities. In April 2024, the Administration's budget was approved, with a total framework of NIS 19 billion: NIS 14 billion was allocated for rehabilitation projects in the Region (this issue will be examined in detail in the full report to be published in 2025), while the remaining NIS 5 billion was designated for development projects.

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In early November 2024, as the audit neared completion, MK Ze'ev Elkin was appointed as a Minister in the Ministry of Finance and was put in charge of the Administration's areas of activity, which were transferred from the Prime Minister's Office to the Ministry of Finance.

The following report presents the key deficiencies identified in the audit regarding the rehabilitation process of the Western Negev settlements, their communities, and residents affected by the terrorist attack of October 7, in order to rectify these shortcomings. Since the audit on this matter is still underway, these are interim findings, to be incorporated into the full report expected to be published in 2025.

It is worth noting that during the audit, it was evident that the Administration's staff – comprising 63 employees as of February 2025 – worked tirelessly and with a strong sense of public responsibility to fulfill their mission and assist the residents displaced from their homes.

Key Figures

For 14	NIS 5 billion	No Government oversight	6 months
communities severely affected by the terrorist attack of October 7 – temporary housing solutions were formulated. However, as of the audit's conclusion - 16 months after the outbreak of the war - the construction of all housing units and infrastructure for the residents of Kibbutz Be'eri, Holit, and Kfar Aza had yet to be completed.	designated for development projects in the Region for Rehabilitation had not yet been approved for implementation as of the audit's conclusion.	has yet been established for the implementation of rehabilitation and development plans	The period which the Rehabilitation Administration has been operating without a permanent director based at its offices (as of February 2025).

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AUDIT ACTIONS

From January 2024 to February 2025, the State Comptroller's Office examined the actions of central government bodies and local authorities in the western Negev regarding physical, psychological, and community rehabilitation following the terrorist attack of October 7. The audit revealed that immediate corrective action is needed in several areas, including defining the boundaries of the Region for Rehabilitation and budgeting for local authorities, appointing a permanent head for the Rehabilitation Administration, memorializing the victims while addressing safety and other concerns, and addressing the needs of the residents of the city of Ofakim following the October 7 terrorist attack. In light of these findings, the State Comptroller decided to publish an interim report before releasing a comprehensive report on the subject in 2025. This report presents findings concerning several public bodies, including the Prime Minister's Office, the Ministry of Finance, the Ministry of Transport, the Ministry of Construction and Housing, the Ofakim Municipality, the Settlement Division, Netivei Israel - National Transport Infrastructure Company), and the Rehabilitation Administration.

KEY FINDINGS



Delay in Budgeting Development Projects in the Region for Rehabilitation – Prolonged delays by the Prime Minister's Office in defining the Region's boundaries resulted in a setback in advancing development initiatives worth NIS 5 billion, despite most residents having already returned to their homes.

In October 2023, the government initially defined the Region for Rehabilitation as an area extending up to 7 km from the security fence surrounding the Gaza Strip. Two months later, a decision was made to reassess this definition, and the Prime Minister's Office, in coordination with the Ministry of Finance and the Ministry of Defense, was tasked with conducting a policy review and presenting it for government approval within 60 days. However, this policy review was never completed, and the Region's official boundaries remain undefined.

In April 2024, the strategic plan for the Region was approved, along with the Rehabilitation Administration's budget, totaling NIS 19 billion, including NIS 5 billion earmarked for development projects. However, in the absence of an official boundary definition for the Region, legal barriers arose that prevented the allocation of development funds. It was only at the end of October 2024, more than six months later, that Government

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Decision 2336 was issued, affirming that the Region's boundaries would remain as originally defined a year earlier. It was also determined that the Administration would be authorized to move forward with development efforts once a corresponding law was enacted. However, as of the publication of this report in February 2025, the law had yet to be passed.

The delay in defining the region's boundaries has severely restricted the Rehabilitation Administration's ability to implement its development objectives, hindering the swift rehabilitation of the region, its residents, and its communities.



Lack of a Permanent Head for the Rehabilitation Administration – In October 2023, upon the establishment of the Administration, the Prime Minister appointed Brig. Gen. (Res.) Moshe Edri as its head, in addition to his role as Chairman of the Atomic Energy Commission. After Mr. Edri expressed his desire to step down, the government sought to appoint Maj. Gen. (Res.) Yiftach Ron-Tal as his replacement. In early August 2024, Mr. Edri resigned, followed by his deputy's resignation. At that time, the Director-General of the Prime Minister's Office, Mr. Yossi Shelley, assumed the role of acting head of the Rehabilitation Administration in addition to his existing duties. However, since Mr. Ron-Tal ultimately declined the appointment, Mr. Shelley continued serving in an acting capacity until February 2025, when he was appointed as an ambassador. Despite the critical role of the Administration in rehabilitating the Region, it has lacked a full-time, permanent head since its inception, a problem that became particularly pronounced after August 2024.

During meetings between the State Comptroller and the audit team with representatives from the communities most severely affected by the terrorist attack of October 7, the representatives stressed that the resignation of Mr. Edri and his deputy in August 2024 significantly hindered the progress of key initiatives and made it difficult to make urgent decisions and address critical bottlenecks in rehabilitation efforts and the construction of interim housing.



Deficiencies in the Relocation of Residents from Kibbutzim Be'eri, Holit, and Kfar Aza to Interim Housing – As of February 2025, more than a year after the terrorist attack of October 7, and despite the Rehabilitation Administration's investment of approximately NIS 1.3 billion and significant efforts in relocating the residents of Kibbutzim Be'eri, Holit, and Kfar Aza to interim housing communities, the relocation process is only now nearing completion.

Kibbutz Holit – As of November 2024, the construction of the neighborhood designated for Kibbutz Holit residents in Kibbutz Revivim had yet to be completed, facing numerous bureaucratic and operational difficulties. The residential units suffered from multiple defects, the infrastructure surrounding the homes and public spaces remained unfinished, the roads in the kibbutz were unpaved, and essential public Temporary structures needed to sustain community life had not yet been built. The relocation of residents to their homes was only completed in mid-October 2024, after the school year had already begun.

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Kibbutz Be'eri – As of November 2024, the construction of the temporary neighborhood for Kibbutz Be'eri residents in Kibbutz Hatzerim had yet to be completed. Some residents had still not been provided housing solutions within the community. For instance, approximately 80 residents chose to return to their homes in Kibbutz Be'eri rather than continue staying in hotels while waiting for temporary housing in Kibbutz Hatzerim. The construction of the temporary neighborhood in Hatzerim also faced numerous bureaucratic and operational challenges. The audit revealed that residents were forced to move into the temporary structures before a proper inspection was conducted to verify the functionality of essential infrastructure, such as electricity and plumbing systems. Moreover, infrastructure work in shared public spaces was not fully completed before the relocation, and where it was completed, it was carried out improperly, posing safety hazards to residents and failing to provide accessibility and free movement for elderly individuals and people with disabilities. Additionally, at the time of relocation, essential public temporary structures necessary for maintaining community life had not yet been completed.

The audit revealed a shortage of public temporary structures in Kibbutz Be'eri's interim housing in Hatzerim, which hinders the ability to adequately meet the needs of the community. Additionally, as of February 2025, deficiencies continue to be discovered in the residential units. Furthermore, the lack of a clear division of responsibility among the various entities involved in the project has led to disputes, some of which cause delays in resolving issues, and difficulties in residents' daily lives.

Kibbutz Kfar Aza – As of December 2024, the establishment of the residential neighborhood for Kibbutz Kfar Aza residents in Kibbutz Ruhama had not yet been completed and continued to face numerous bureaucratic and operational challenges. Some of the residential temporary structures remain unfinished, delaying the relocation of certain residents to Kibbutz Ruhama. As a result, Kibbutz Kfar Aza has had to provide and finance parallel educational frameworks in both Kibbutz Ruhama and Kibbutz Shefayim, where families are staying until construction in Ruhama is completed. The residential temporary structures contain defects, infrastructure development around the homes and public spaces remains incomplete, and the construction of essential public temporary structures for sustaining community life has yet to be finished. Furthermore, during the audit team's visit, it was observed that sidewalks had not been paved around the elementary school built for Kfar Aza students, preventing children from having a safe walking route. Moreover, the agreement between the state and Kibbutz Ruhama had not yet been signed, leaving the kibbutz to provide housing solutions and services to the Kfar Aza community without an official arrangement.

The barriers and challenges surrounding the establishment of interim housing for the residents of Kibbutz Be'eri, Kibbutz Holit, and Kibbutz Kfar Aza hinder their ability to rebuild their personal and communal lives following the traumatic events they endured.



Impact of Delays in Relocating to Interim Communities on Students – It was found that delays in the relocation timeline for residents of Kibbutzim Be'eri, Holit, and Kfar Aza to interim communities significantly impacted families with children attending educational institutions. In Revivim, the process of settling Holit residents into their homes was only completed in mid-October 2024, after the school year had

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already begun. Until the relocation was finalized, parents had to transport their children from their temporary residence at a hotel near the Dead Sea to educational institutions in Kibbutz Revivim – a distance of over 100 km. Due to the urgency of starting the school year on time, families from Kibbutzim Be'eri and Kfar Aza who had temporarily moved to Kibbutzim Hatzerim and Ruhama were forced to live in small housing units intended for single adults rather than families. Some families even had to move between multiple housing units since September 2024. It should be stressed that ensuring students who had undergone severe trauma during the terrorist attack of October 7 could start the school year on time in their new educational institutions and continue learning there consistently was of utmost importance, as it provided them with a sense of stability.



Government Preparedness for Post-Disaster Rehabilitation – The challenges encountered in establishing the temporary communities, as highlighted in the audit, underscore the necessity of formulating a dedicated plan for mid-term housing solutions and physical rehabilitation in the wake of disaster events. The absence of a preparedness plan – including prior mapping and pre-signed agreements to address potential needs in disaster scenarios, such as the establishment of temporary housing – led the Rehabilitation Administration to rely on existing agreements with various entities, including the Settlement Division and the Ministry of Construction and Housing, which were not optimally suited to the needs. At times, multiple entities were required to work simultaneously in the same areas, complicating project execution. The need for a structured plan for temporary housing solutions in the event of a disaster was also recognized in Government Decision 1710, which adopted the recommendations of the government preparedness report on long-term rehabilitation following earthquakes, published by the Prime Minister's Office in April 2024.



Oversight by the Prime Minister and the Government on the Implementation of Rehabilitation and Development Plans – The State Commission of Inquiry on the handling of evacuees from Gush Katif and Northern Samaria recommended that the Prime Minister personally oversee how government ministries implement rehabilitation programs, ensuring a strict timeline and enforcing adherence by all relevant ministries. The audit found that while Government Decision 980 stipulated that the Rehabilitation Administration must submit monthly written reports on its activities to the Ministerial Committee (the Socio-Economic Cabinet) or as otherwise required, Government Decision 1127 from December 2023 cancelled this requirement. Instead, it mandated that upon approval of the strategic plan, the administration would publish semi-annual performance reports on October 1 and April 1. In October 2024, the Rehabilitation Administration published a performance report. However, it should be emphasized that such periodic reporting alone is insufficient to ensure meaningful government oversight of the Administration's activities or to fully implement the recommendations of the State Commission of Inquiry. Notably, without regular government follow-up meetings, the government cannot effectively identify gaps or obstacles in a timely manner and address them proactively; for instance, reducing the duration of temporary housing in hotels and transitional accommodations.

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Safety Hazards Along Route 232 – One of the focal points of the October 7 attacks was the Re'im parking lot and the nearby protective shelters at the Be'eri and Re'im junctions along Route 232. Many civilians – most of them attendees of the Nova music festival at the Re'im parking lot – fled to these shelters by car or on foot, only to be attacked by terrorists who had seized control of the road, leading to the massacre of many of them. The audit found that the Re'im parking junction and the public bus stop areas at the Be'eri and Re'im junctions, where protective shelters are located, have become sites of public interest, commemoration, and memorialization, despite not being properly equipped for this purpose. Additionally, these locations have attracted a large number of visitors, arriving in private vehicles and buses, causing heavy congestion at the entrance to the Re'im parking lot from Route 232, posing significant safety risks to travelers in both lanes. Local authorities from the Sha'ar HaNegev and Eshkol regional councils, which have jurisdiction over Route 232, expressed concerns regarding the safety risks posed by unauthorized private memorial projects along the road. In April 2024, the then-head of the Eshkol Regional Council sent an urgent request to the CEO of Netivei Israel to address the safety hazard posed by heavy traffic along Route 232, stating: "Thousands of people visit the Re'im parking lot daily in private vehicles and buses. The entrance to the parking lot from Route 232 has become congested at all hours of the day, endangering travelers in both lanes".

The audit found that as part of the Rehabilitation Administration's strategic plan, an agreement was reached between the Ministry of Transport and the Administration in late August 2024 to allocate NIS 200 million for the years 2024–2025, including a NIS 5 million budget for a safety solution at the Re'im parking lot entrance, scheduled for implementation in 2024. A month later, the Budget Department of the Ministry of Finance approved the agreement. However, the budget transfer was only completed in early November 2024, and as of early February 2025, the work had yet to begin. The audit also found that delays in improving safety at the Re'im junction resulted from several factors, including a delay in the transfer of NIS 100 million from the Ministry of Finance to the Rehabilitation Administration and a delay in locating the designated budget transfer within the Ministry of Transport. Without these delays, the project could have been completed before the onset of winter, a period when the risk of accidents increases and infrastructure work becomes more difficult due to weather conditions.



Lack of Regulation of Memorial Sites – Since the terrorist attack of October 7, private memorial sites have been established **along Route 232** at the bomb shelters scattered along the road, and in the Mishor HaGefen neighborhood of Ofakim, commemorating those killed in the attacks. The audit found that private memorial initiatives may evoke distress among some road users, many of whom are bereaved family members and survivors who are now returning to their homes or interim communities. Furthermore, the use of bomb shelters as memorial sites has made it difficult for residents and passersby to utilize them during sirens. In meetings with residents of the Mishor HaGefen neighborhood in Ofakim, locals expressed that the bullet holes in the bomb shelter from the October 7 attacks and the remaining bloodstains serve

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as a constant reminder of the trauma they experienced. Under Government Decision 2172 from September 2024, the Prime Minister's Office, in coordination with the Rehabilitation Administration, was tasked with overseeing all memorial and commemoration projects, including the establishment of a national memorial organization and a national memorial site. However, the audit found that as of the audit's conclusion, 16 months after the terrorist attack of October 7, the Prime Minister's Office had yet to establish a memorial organization or formulate a policy on temporary and permanent memorialization.



Lack of Response to the Residents of Ofakim – The audit found that the Municipality of Ofakim struggles to provide social support to its residents following the terrorist attack of October 7, despite the involvement of relevant government ministries and assistance from philanthropic organizations. The city's residents did not receive a sufficiently prompt and comprehensive response to their needs. In a petition submitted by the Municipality of Ofakim to the High Court of Justice in May 2024, it argued that the city should be included within the framework of the Region for Rehabilitation, which is eligible for assistance from the Rehabilitation Administration, given the extent of the damage sustained on October 7 and its geographic proximity to communities eligible for such support. The petition emphasized that as victims of hostilities, the city's residents require rehabilitation services in their daily lives. In a government decision from October 2024, it was determined that the boundaries of the Region for Rehabilitation would remain within a range of up to seven kilometers from the Gaza Strip border. Additionally, it was decided that within 60 days, the Prime Minister would present additional areas affected by the terrorist attack in southern Israel for government approval, ensuring they receive appropriate support according to their needs. The government also decided to examine the possibility of reallocating development funds from the Rehabilitation Administration's budget to neighboring municipalities, such as Ofakim and Netivot. However, even after 60 days had passed at the end of 2024, the residents of Ofakim had yet to receive a response.

KEY RECOMMENDATIONS









The Prime Minister's Office must complete the staff work required for defining additional areas in southern Israel affected by the terrorist attack of October 7 without further delay. Additionally, it is recommended that the Minister in the Ministry of Finance MK Ze'ev Elkin work in coordination with the Rehabilitation Administration and relevant ministries, to assess the implications of not including all relevant areas in the south within the Region for Rehabilitation. If a decision is made to cut development budgets for the Region, priorities should be set to optimize the use of development resources.





MK Ze'ev Elkin, the responsible for the Rehabilitation Administration's areas of operation, should act without delay to appoint a permanent head of the Administration who will dedicate their efforts and time to its management, for the rehabilitation and development of the Region.

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-  The Rehabilitation Administration should work to complete construction and address malfunctions in the neighborhoods of Kibbutzim Hatzerim, Revivim, and Ruhama, arrange agreements with host communities, and ensure the effective supervision and oversight of contractors and entities in charge of infrastructure in the newly established neighborhoods. This will enable the residents of Kibbutzim Be'eri, Holit, and Kfar Aza to focus on their personal and communal rehabilitation. The living conditions in the temporary communities play a crucial role in strengthening the community and encouraging the return of residents, making it essential to ensure that these conditions meet appropriate standards.
-  It is recommended that the Rehabilitation Administration, the Settlement Division, and the Ministry of Construction and Housing hold joint discussions with all communities currently residing in temporary housing, particularly Kibbutz Be'eri, to address the gaps identified in the audit and develop appropriate solutions for these communities.
-  As part of formulating a strategic approach to temporary housing in the event of a disaster, the Ministry of Finance, which is leading the implementation of Government Decision 1710 (adopting the recommendations of the governmental preparedness report on long-term rehabilitation following earthquakes), should draw lessons from the establishment of interim housing following the terrorist attack of October 7. This should include consideration of the following needs: mapping the full range of responses and interim solutions; appointing an executing and operating body; segmenting populations and identifying potential needs; examining funding sources and ownership issues for the 'day after'; regulating planning and legal aspects, including establishing advance agreements; and formulating relevant procedures, frameworks, and criteria.
-  It is recommended that the Minister in the Ministry of Finance work to institutionalize regular and periodic government oversight procedures on the Rehabilitation Administration's activity, the program's implementation, and the identification of gaps or obstacles in its execution – in line with the recommendations of the State Commission of Inquiry regarding the handling of the evacuees from Gush Katif and northern Samaria.
-  The Rehabilitation Administration, the Ministry of Transport, and Netivei Israel should act promptly, in coordination with the Eshkol Regional Council, to immediately implement the planned safety measures regarding access to the Re'im parking lot.
-  The Prime Minister's Office, the Rehabilitation Administration, and Netivei Israel shall work urgently, in coordination with the Eshkol and Sha'ar HaNegev Regional Councils, to develop a solution for the bus stop annexes at the Be'eri and Re'im junctions, which have become sites of public interest, remembrance, and commemoration despite not having been designed for such purposes.

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-  The Prime Minister's Office, in coordination with the Rehabilitation Administration, should expedite the establishment of a commemoration corporation in charge of creating a central memorial site where the families of the victims can honor their loved ones. Additionally, the Prime Minister's Office must ensure that, despite the Municipality of Ofakim not being included in the Region for Rehabilitation, it is involved in the commemoration of the city's residents and security personnel who were murdered in the terrorist attack of October 7. It should be stressed that the Prime Minister's Office, in cooperation with the Rehabilitation Administration, should advance interim commemorative initiatives until a national memorial site is established, given that the commemoration corporation, which is expected to oversee this matter, has not yet been formed.
-  The Prime Minister's Office should ensure that when formulating the government decision on providing support to additional areas affected by the terrorist attack of October 7 – which was supposed to be made by the end of December 2024 – a response is also provided for the Municipality of Ofakim. Additionally, the Prime Minister's Office must ensure that despite the significant municipal challenges facing the city, including those stemming from the signing of the overarching agreements, the allocation of resources is aligned with the needs outlined in Government Decision 2336. This is essential to securing a sustainable improvement in the city's quality of life, particularly in the Mishor HaGefen neighborhood, and to enabling investment in growth drivers across the sectors affected by the terrorist attack of October 7.

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Construction and Infrastructure Deficiencies in the Interim Housing for Kibbutz Be'eri Residents at Kibbutz Hatzerim



Photographed by the audit team in November 2024: right – household contents burned due to an electrical short circuit; center – height discrepancies in shared public areas; left – a public space adjacent to residential temporary structures.

Excerpts from Public Consultation Processes with Residents

■ We are in an ongoing event that began on October 7, and God only knows when it will end. You cannot recover while still inside the event... For us, October 7 was a trauma, and from that moment on, it has only grown and intensified. Beyond the pain of losing people – losing friends, losing family, and everything we experienced – we went, in a single day, from where we were to the lowest point of dependency: having to ask for financial aid, asking for underwear and socks. **And to this day, none of us have control over our lives. As far as I'm concerned, I haven't even started my recovery. My children haven't started their recovery either. I'm not in my home; I don't even know where I am... If this entire process had been handled differently, then yes, we might have been able to be in some sort of rehabilitation process and be much more prepared for returning. But from the very start, we have been in a war of attrition over every grain of sand, and every moment we either have the sword here or our backs against the wall.** ■

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■ (Resident of a kibbutz in interim housing, November 2024)

■ **They told me to call 106, and they would respond. A few days later, someone actually called me. Listen to me, what's your situation? she asked in this dry questionnaire-like way. Yes, yes, and then she tells me: Listen, your situation is severe, you urgently need... That 'urgent' occurred 15 weeks ago... That's the 'urgent.' And every day, I would call them. Every single day. Listen, I need this. I need a meeting. I need help. I don't think there was anyone in Ofakim who called more than I did...**

Q: You're saying 15 weeks. That means you were without treatment for six months.

A: I was without treatment for six months. ■

(Resident of Ofakim, August 2024)

SUMMARY

The audit found that delays in defining the boundaries of the Region for Rehabilitation have limited the Rehabilitation Administration's ability to achieve its development goals for the rapid rehabilitation of the region, its communities, and its residents. It was also found that since the establishment of the Rehabilitation Administration, no permanent director has been appointed to fully dedicate their time to the Administration's tasks. This absence has significantly hindered progress on the Administration's key missions, delayed urgent decision-making, and obstructed the resolution of barriers encountered during rehabilitation efforts and the construction of interim housing for the residents of Kibbutzim Be'eri, Holit, and Kfar Aza.

That said, it should be noted that during the audit, representatives of the State Comptroller's Office conducted site visits, which indicated that the Administration's staff, the Ministry of Construction and Housing, the Settlement Division, and all suppliers operated with dedication and sensitivity to support the evacuees and advance the construction of the temporary housing sites.

The audit also found that delays in transferring funds under the five-year plan for the Region for Rehabilitation, intended for the implementation of a safety project at the turnoff from Route 232 to the Re'im parking lot – where the Nova festival took place – led to delays in executing the project and posed risks to both road users and visitors to the parking area. Additionally, as of the audit's conclusion, more than a year after the terrorist attack of October 7, a commemoration corporation had yet to be established, and no policy had been formulated regarding both temporary and permanent commemoration.

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The audit found that the Municipality of Ofakim is struggling to support the residents of the Mishor HaGefen neighborhood affected by the terrorist attack of October 7, despite the involvement of government ministries and assistance from philanthropic organizations.

The Prime Minister's Office, the Ministry of Finance, and the Rehabilitation Administration must act without delay in order to rectify the deficiencies identified in this interim report and advance the rehabilitation of the region, its communities, and its residents. Moreover, they must apply these recommendations when addressing the rehabilitation of the frontline communities in northern Israel.