



# STATE COMPTROLLER OF ISRAEL

**The State's Response to  
Environmental, Technological,  
and Social Risks**



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June 2026 | **Special Report**

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Jerusalem

## Foreword

The report presented here is a special report containing audit findings regarding the State's response to environmental, technological, and social risks. The report addresses a range of core issues that lie at the heart of the Government's activities and reflect the complexity of the challenges currently facing it. The matters examined within it span a broad spectrum of areas—from preparedness for long-term strategic threats, through issues of supervision, enforcement, and the protection of populations deserving special attention, to ensuring the quality of public services and the take-up of rights. These three clusters, despite their thematic differences, together depict a single, comprehensive systemic picture of the national and social resilience of the State of Israel. They range from physical and institutional preparedness for global and infrastructure-related threats to social sensitivity and a profound moral commitment to populations deserving special attention and to justice. These reports reflect the role of State Audit as a watchdog that examines both the State's national infrastructure and the core of its moral duty toward its citizens.

This report includes two chapters dealing with major threats that have emerged in recent years and that require orderly, continuous, and coordinated national preparedness: **Actions and Preparedness of the Government of Israel for the Climate Crisis – Follow-Up Audit**; and **Aspects of the Government's Response to the Declining Water Level in the Northern Basin of the Dead Sea and Its Implications**. Although these issues differ in nature, they share broad consequences and require a comprehensive systemic response. The audit findings indicate persistent gaps between the magnitude of the challenges and the responses provided, as well as a need to strengthen long-term planning, inter-organizational coordination,

and implementation capacity. Given their importance and implications, these findings serve as a basis for formulating an orderly national policy and strengthening the State of Israel's preparedness for addressing complex and evolving risks.

### **Actions and Preparedness of the Government of Israel for the Climate Crisis – Follow-Up Audit**

In February 2020, the Office of the State Comptroller began examining the Government's preparedness for addressing climate change. Since then, it has submitted to the Knesset, in 2021 and 2024—and now, for the third time, in 2026—its conclusions and recommendations. A consistent examination of its actions over the past six years (2020–2026) reveals that Government activity on this issue continues to stagnate and that its performance remains deficient. The Government is dragging its feet, and with regard to advancing a systemic approach and increasing governmental attention to this issue, the measures it has taken amount, at best, to a series of patchwork actions in the form of many dozens of Government resolutions that are insufficient to bring about any real change. Measured by actual outcomes from a governmental perspective, there is no climate legislation; there is no oversight or monitoring of the billions of shekels that the Government has allocated over the years to addressing climate change or related issues; and there is no permanent leading governmental body that is both committed and capable—within the framework of the powers and resources allocated to it—of taking measures to achieve the national targets that have been established. There is no national preparedness plan; and with regard to greenhouse-gas emissions reduction targets, Israel is not meeting the targets it has set for itself.

This report once again raises a red flag for the Government and the Prime Minister and points out, in unequivocal terms, that the writing is on the wall. The climate crisis is not a one-time event but rather a continuing and intensifying process. Government ministries themselves have identified it as a systemic threat that may create “secondary crises” and disruptions affecting numerous areas of life, including public health; the functional continuity of national infrastructure, particularly transportation, energy, and water systems; regional security stability; food security and supply chains; and financial stability. In view of the substantial gap between the Government’s declarations and its performance, between its decisions and the results of its actions, between the need for broad governmental action based on consensus and the existing sectoral approach, and between the threat and the level of preparedness, the Government should act with greater determination to implement the recommendations presented in this report and in previous reports. The Minister of Environmental Protection, who by virtue of her office is responsible for advancing the national strategy for addressing climate change in Israel, should fulfill her responsibility and work to institutionalize climate governance so that it drives action, increases governmental attention, and enables a response commensurate with the risks posed by this systemic and multidimensional issue.

#### **Aspects of Supervision and Safeguarding of Toddler Welfare in Daycare Centers**

In 2024, there were more than 540,000 toddlers in Israel from birth to age three. During the 2024–2025 school year, approximately 5,060 daycare centers operated under a Ministry of Education license nationwide, attended by

approximately 212,000 toddlers. In addition, an unknown number of daycare centers operated without a license, in violation of the law. Ensuring the welfare of toddlers in daycare centers is of great importance, as they are highly vulnerable both physically and emotionally. This importance is underscored by incidents of violence against toddlers and serious safety events that have come to light in recent years. The audit found that the Ministry of Education did not possess complete information regarding all daycare centers operating without a license and had not mapped them, even though the State Comptroller had already recommended in a 2022 report that the Ministry take action to identify such centers. Although the installation of cameras in a daycare center is a condition for obtaining a license, it was found that the Ministry of Education does not operate a structured and effective mechanism to verify that cameras have indeed been installed. This situation constitutes a failure in the licensing process and undermines the Ministry’s ability to ensure the existence of a documentation mechanism for protecting toddlers. The audit further found that although obtaining a license is contingent upon the submission of safety approvals, in a large proportion of the daycare centers examined—58% in the 2023–2024 school year and 53% in the 2024–2025 school year—the owners failed to provide the Ministry of Education with all the required approvals in valid form. It was also found that during the 2024–2025 school year, a substantial proportion of the daycare centers examined exhibited safety deficiencies in key areas that the Ministry of Education had determined must be corrected immediately: deficiencies in electrical-system infrastructure (24% of recognized daycare centers and 18% of private centers); deficiencies in the physical structure of the center (approximately 10% of private

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centers and 1% of recognized centers); and deficiencies in the outdoor play areas (74% of recognized centers and 53% of private centers). In addition, it was found that during the 2024–2025 school year, approximately 81% of daycare centers failed to comply with the Ministry of Education's requirement to report the rectification of safety deficiencies.

The Ministry of Education should take action to identify daycare centers operating without a license, and it is recommended that it reexamine its approach to supervising implementation of the Cameras Law. The Ministry of Education should improve the oversight system it operates regarding safety in daycare centers, including by establishing an effective process for monitoring the rectification of deficiencies.

The chapter entitled **“National ICT Infrastructure: Physical, Environmental, and Functional Continuity Aspects”** underwent a classification review process in the Subcommittee of the Knesset State Audit Affairs Committee. The Subcommittee decided not to submit the chapter in its entirety to the Knesset but rather to publish only portions of it, for reasons of state security.

**In conclusion, I would like to thank the staff of the Office of the State Comptroller in the Audit Division of Government Ministries and Institutions, the Social and Welfare Audit Division, the Audit Division of Economic Affairs and National Infrastructures, and the Staff Division for their dedicated efforts in carrying out examination and audit processes in a thorough, professional, and committed manner and for publishing audit reports that are clear, effective, and relevant.**

We shall continue to pray and hope for the success of the Israel Defense Forces and the security establishment, for the recovery of the wounded, and for peaceful and tranquil days ahead.

Jerusalem,  
June 2026



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