

Abstract

Judicial collection of the ONSS' (*Office National de Sécurité sociale*) social contributions

The Court of Audit has performed an audit in order to assess the efficiency and effectiveness of the procedure for the judicial collection that the ONSS has instituted to recover the outstanding contributions from employers.

Globally, the judicial collection management is still insufficiently result-targeted, that is insufficient account is taken of the duration of the proceedings, the amounts recovered and the cost involved. Particularly illustrative in this respect are the major deficiencies noted in the information management and the shortcomings in the administration contract.

80% of judgments awarded in the ONSS' favour are issued within three months after the matter has been referred to a lawyer. Numerous procedures are sometimes pending for several years. It takes the ONSS nearly three months on average to establish that employers did not comply with the payments terms and conditions awarded by a judge or mentioned in a clearance scheme. As a result of the shortcomings in the management of judicial collection files, the time needed for a collection operation is also considerably increased. These shortcomings, which could not be expressed in terms of figures as there were insufficient quality data available, show that this process is not properly monitored.

Besides, the ONSS should look into the possibility of implementing the procedure of enforced collection provided by the law, whereby the ONSS might not need to sue before the courts.

Several signs show that a targeted use might be recommended.

The Court's recommendations concern essentially the information management system and the administration contract so as to turn them into monitoring and controlling tools covering the whole process and follow up the achievement of the objectives. The Court has also recommended an overhaul of the whole internal control system. In this light, an internal audit control unit should take care of mastering the risks.