

Report to the Walloon Parliament

The processes for establishing the register of mandates and the institutional register



The Belgian Court of Audit assessed the processes for establishing the register of Walloon local and supralocal public mandates. It also examined the processes for establishing the institutional register of Walloon public and semipublic bodies and the RegCad software used to support these processes.

The Court of Audit found that the various administrations have implemented and applied processes to carry out their missions as provided for in the legislation. Nevertheless, the Court noted that the institutional register is not a complete and up-to-date reference register due to shortcomings in the definition of its scope and in its monitoring.

The Court of Audit considered that the processes implemented by the Mandate Monitoring Directorate ensure that the taxable persons registered in the institutional register are included either in the register of mandates or in the list of defaulting parties. As the Court was not provided with the guarantee that all taxable persons are correctly registered in the institutional register, the completeness and accuracy of the register of mandates are not ensured. It noted that not all declarations of mandates are checked. Checks are prioritised informally and are not sufficiently traceable.

Although the RegCad software is regularly upgraded and several improvements have been made since 2021, it suffers from slowness and implementation flaws that can impede the submission of institutional declarations. Moreover, the automatic checks of institutional declarations provided by the RegCad software are not carried out due to problems with the settings.