

Focus in social inspection audits in the construction sector what to expect in 2021



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Last week, the Social Information and Investigation Service (“SIOD/SIRS”) published its 2021 Action Plan revealing the inspection services’ strategy and top priorities for 2021. As over the last few years, the construction sector continues to be highly-targeted. We summarise what you can expect in 2021. We also set out how you can prepare, based on the SIOD/SIRS checklist.

FLASH CONTROLS IN MAY 2021

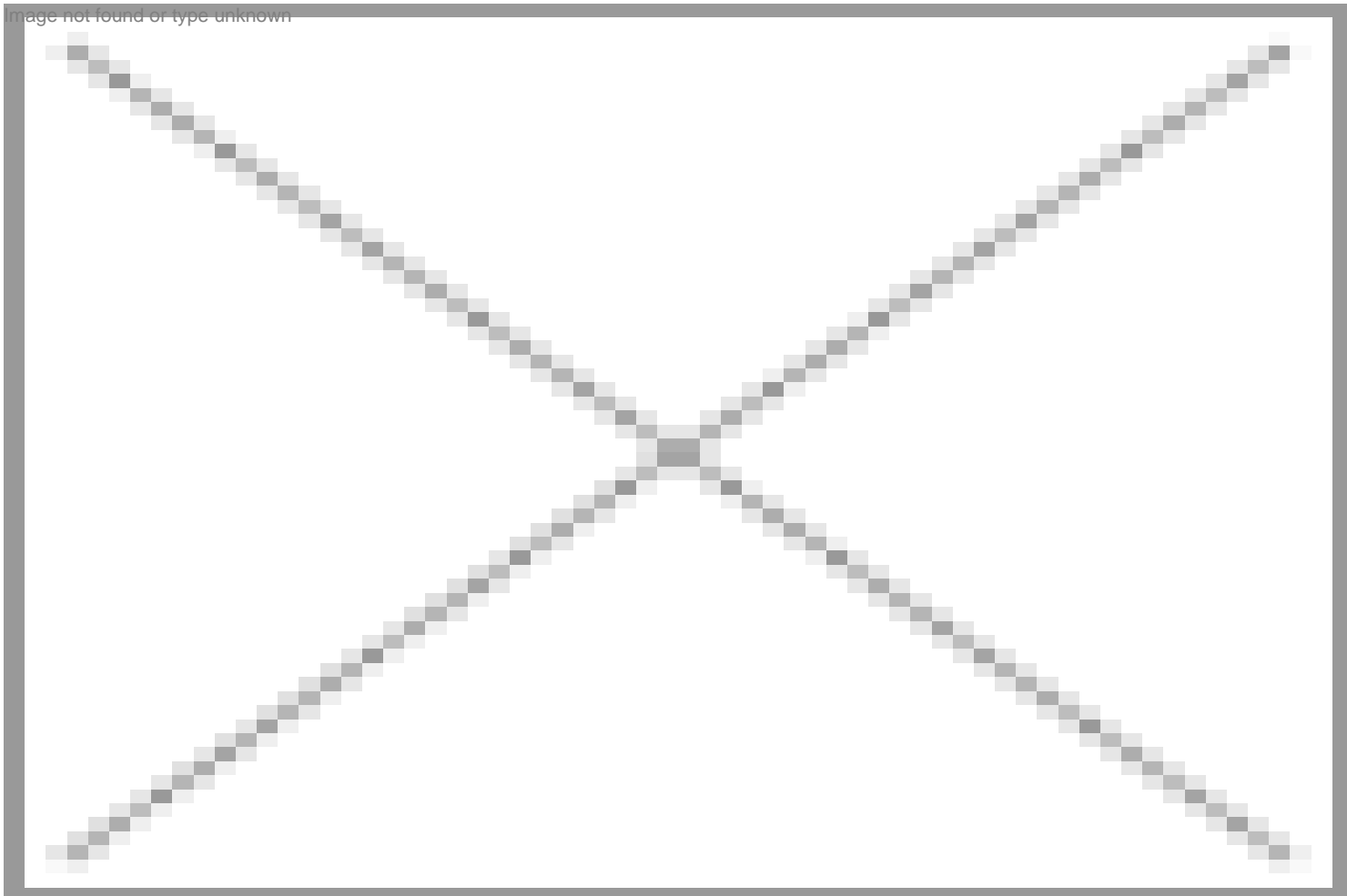
The construction sector will be subject to so-called 'flash controls' in May 2021. Inspectors of several inspection services (social laws, social security, etc.) will jointly proceed with coordinated actions in the construction sector.

Although the flash controls mainly have a preventative and informative nature, the inspection services will in non-compliance cases proceed with the necessary action, including issuing Pro-Justitias.

OTHER TAKE-AWAYS FROM THE 2021 ACTION PLAN

According to the 2021 Action Plan, no less than 2,000 inspection audits can be expected in the construction sector. The flash controls will come on top of these unannounced inspection audits. Social dumping, non-declared employment and social security contribution fraud remain a priority for the inspection services.

In this respect, the 2021 Action Plan not only continues its action points as identified in the 2020 Action Plan but also introduces some new focus actions, which will be embedded in a sector-specific approach, focussing on social fraud phenomena that are typical for the construction sector. We have listed the most eye-catching new actions in the overview below:



Of course, the more traditional “actions” also have their place in the 2021 Action Plan, such as audits focusing on the joint liability for salary between contractors and subcontractors, non-compliance with the legislation on interim work, fraudulent posting set-ups, social dumping audits, Limosa checks, new employers audits, etc.

In addition, the federal minister in charge of the coordination of combatting fraud has announced in a separate action plan that large construction sites will be monitored pro-actively and systematically, not only by the various social inspection services but also by the tax inspection services. More details of this action plan are expected in the coming weeks.

BE PREPARED AND HAVE A LOOK AT THE CONSTRUCTION CHECKLIST

SIOD/SIRS has published a checklist that allows employers to proceed with a self-compliance check. This checklist gives an idea of the questions that can be asked by a social inspector and which documents could be requested. An update of this checklist has been announced in the 2021 Action Plan as well.

1. Documents that can be requested in case of an audit

blog tabel 1

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2. Questions that can be asked by a social inspector to individuals working on a construction site

tabel blog 2

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3. Documents that can be asked by a social inspector to individuals working on a construction site

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This is not an exhaustive list. Other questions can be raised and other documents can be requested as well. For example, with a social inspection audit on a construction site, in which various contractors are active (as part of a contractor 'chain'), the inspection services will very often focus on detecting unlawful employee lending issues, i.e. the situation in which workers are being put at the disposal of third-party users whereby the latter exercise (part of) the authority vested with the employer over such workers.

A full copy of the checklist can be found here (Dutch) or here (French).