

Date	September 13 th , 2017
Topic	XBRL Europe Standard Business Reporting Working Group Meeting 10
Place	Conference Call (14pm CET – 16pm CET)
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1. Participants to the meeting

Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Géraud AMIC (FR), Bas GROENVELD (NL), Frans HIETBRINK (NL), Hans VERKRUIJSSE (NL), Daniel EIDELMAN (UA), Hugh WALLIS (Certent) and Gilles MAGUET (XBRL Europe).

Frans received mails that Jesse KRZYSTOF (DE), Marc HEMMERLING (LU), Stanislav KOROP (RU), Björn RYDBERG (SE), Mikael EKLUND (SE) and Kyle Lamb (UK) will not be able to join this meeting.

2. Announcements

Talling eGov:

- Tallinn Declaration on eGovernment at the ministerial meeting during Estonian Presidency of the Council of the EU on 6 October 2017
- draft-version: "We call upon: the Commission to further explore possibilities of Standard Business Reporting in view of the implementation of the ESMA European Single Electronic Format to make company data comparable, transparent and accessible digitally to reduce administrative burdens;"

Denmark and the EC:

- citation: "'As part of a larger European analysis, initiated by the European Commission concerning the potential of Automatic Business Reporting (ABR) between companies and relevant counterparties such as authorities and banks, The Danish Business Authority, in collaboration with PwC, has been exploring the potential of ABR between smaller Danish companies (SMEs – up to 50 employees) and banks specifically."
- More information will follow soon.
- PS On September 15th: "SBR expands northward. A new regional collaboration to investigate and implement Standard Business Reporting has been launched in the Nordics. Dubbed Nordic Smart Government, it aims to transform the way that data is collected and used between business and government as well as business to business."
- <http://xbrl.us3.list-manage1.com/track/click?u=fbbc983fbc59adb89ff279b5b&id=0e573cbe31&e=ec3ac2fecf>

State of Indiana:

- citation: "takes first steps towards SBR"
- <http://xbrl.us3.list-manage1.com/track/click?u=fbbc983fbc59adb89ff279b5b&id=0e573cbe31&e=ec3ac2fecf>
- Frans has reached out to this project. No reaction yet.

France:

- on september 21th XBRL France holds its annual conference in Paris.
- There will be key speakers from the French banking authority as well as ECB, ESMA...
- NL has been asked to present SBR and more especially SBR Bank in the NL.

US:

- <http://www.datafoundation.org/blog-list/2017/8/22/new-video-shows-the-future-of-regulatory-compliance-automatic-seamless-streamlined>
- citation: "If you'd like to learn more about Standard Business Reporting, how it works in Australia, and how it could work in the United States, you can join us at Data Transparency 2017."

Hugh and Andrei moved from IBM to Certent, with IBM's XBRL-EU membership being taken over by Certent for the balance of 2017.

3. Minutes of previous Conference Call

3.1. Draft Minutes

Frans mentions that in July he had forgotten to send the draft minutes by email and that the Action List was incomplete.

Géraud and Gilles mention that:

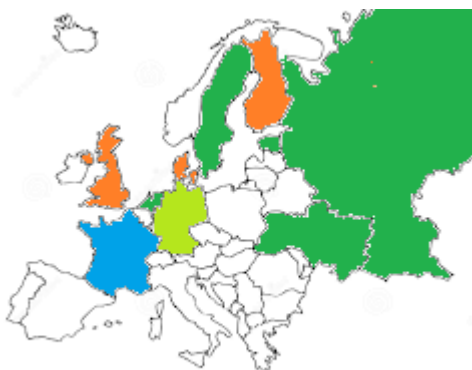
- text will follow from FR

3.2. Action List

Frans mentions that the Actions regarding the survey and the analysis will be discussed later in the Conference Call.

Frans mentions that he was not able to start with the Issue Papers regarding Interface Technologies, Chart of Accounts and IFRS.

4. Survey



Orange:	personal link sent;	no response received yet
Blue:	response received;	cross domain approach: NO
Green:	response received;	cross domain approach: YES
Light Green	response received;	cross domain approach: YES, response will be updated

On July 19th Frans published the report from RU on the website.

Until September 13th no participants filed a new version of the survey.

On September 8th Frans sent a new version of the analysis-powerpoint, including FR and RU.

As Steffen (DE), Niels-Peter (DK) and Kyle (UK) are not present in the Conference Call, Frans will reach out to them by email (or phone).

Elina mentions that FI is in the final phase of answering the questions.

Daniel already sent a reaction on September 8th regarding the Analysis.

Daniel has reached out to GLEIF and sent an email on July 22nd:

"I have crosschecked with GLEIF regarding EU current and proposed regulation related to LEI implementation. As expected, they continuously track and publish global regulation, including the EU, with regards to the LEI.

Check out <https://www.gleif.org/en/about-lei/regulatory-use-of-the-lei>

We should include this link in our XEU SBR WG public site."

Hans contacted Gerard Hartsink, chair of the board of GLEIF-foundation. There will be a meeting in September.

Frans mentions that LEI not only has value in reports (Data) but also in identification in system-to-system-connections (Processes & Interface Technology).

The participants agree to start an Issue Paper regarding LEI (**Action: Frans**)

5. Issue Papers

5.1. Issue Paper Assurance

Daniel already sent a reaction on September 8th regarding the Issue Paper. Some of the highlights are:

- The NL approach is enough international and generic, and apt to be adopted by others.
- The UA approach will most probably be conceptually coherent with the NL case.
- It might even be relevant to replicate it, rather than reinventing the wheel.
- As of today UA has already been using the NBA taxonomy (1.1) as a model.
- We will review the 2.0 as soon as it reaches a final version, with a willingness to follow it.
- This has been decided after informally discussing the approach with NBA (february 2017, Amsterdam).

Valdek sent the Issue Paper Assurance to his colleagues. He expects to receive their comments before the next Conference Call (**Action: Valdek**)

Gilles suggests to improve the Introduction by adding a text regarding Cross Domain Approach and Principal of Integrating of Definitions (**Action: Gilles**).

There is a short discussion about the purpose of an Issue Paper. Frans recollects the Charter:

- Sharing information about e-filing, e-publishing, e-exchange of data and related projects, where XBRL is or may be an adequate solution.
- Providing best practices and guidelines for designing and operating SBR based information exchange.

Elina mentions that Assurance is not yet part of their submission platform, but there were some interesting ideas in the original design (**Action: Elina**).

Géraud mentions that he can collect some information regarding Assurance in France (**Action: Géraud**)

6. Inventory of present and new legislation

Not discussed during this Conference Call.

7. Next meetings

Our next SBR meeting (conference call) will be **October 18th** (**Action: Frans**)

- further discuss Survey and Analysis
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on Data Amplified

Another SBR meeting (face to face) will be in **November** during Data Amplified (XBRL II) in Paris:

- <https://www.dataamplified.org/program/>
- XBRL II have requested the meeting to be open (like on XBRL-EU-meetings)
- XBRL II has approved that the meeting will take place during the member assembly meeting. XBRL II has reserved Forum A for SBR WG from on Monday November 6th 10 – 11:30.
- present survey
- presents results of survey (based upon XBRL EU-members)
- make plans regarding committing other XBRL II-members to survey

8. List of decisions

Number	Decision
16-11-09/01	Chair from the government NL (Frans), co-chair from FI (Elina)
16-11-09/02	One conference call per month
16-12-14/01	Meeting will be recorded to support the preparing of the Minute
16-12-14/02	Minutes will be short, not a verbal report
16-12-14/03	Draft-Minutes will be send within a week for review by the participants
16-12-14/04	Draft-Minutes will be published the next week on the website of XBRL Europe
16-12-14/05	Draft-Minutes will be finalized during the next meeting and will be published within a week
17-02-15/01	Use the Finnish survey tool to collect information
17-02-15/02	Share using mail: <ul style="list-style-type: none"> - draft version of minutes and action list - draft versions of descriptions of the application of (parts of) SBR within the participating countries - draft inventory of present and new European legislation
17-02-15/03	Share on the website for everybody to see: <ul style="list-style-type: none"> - news about next meetings - news about ongoing work - most recent minutes and action lists - charter - description of the methodology for describing SBR - general presentation(s)
17-02-15/04	Share on the closed section of the website: <ul style="list-style-type: none"> - older minutes and action lists - descriptions of the application of (parts of) SBR within the participating countries- - inventory of present and new European legislation
17-02-15/05	Decisions will be made for every individual product whether it is possible to share it on the website for everybody to see
17-02-15/06	Charter is finalized
17-03-15/01	Fill in one survey per jurisdiction
17-04-13/01	Use optional questions only (no mandatory questions besides the questions regarding the respondent)
17-07-19/01	It is not in the scope of the WG SBR to prepare a complete view of European legislation

9. Actionlist**9.1. Actionlist: to do**

Action-nr	Action	Holder	Completed
17-05-17/03	Fill in the survey before May 31st	Elina Mikael	17-06-06
17-06-06/02 17-07-19	Prepare an issue-paper regarding assurance, with support from Daniel, Hans en Valdek	Frans	
17-06-06/03	Prepare an issue-paper regarding interface technologies	Frans	
17-06-06/04	Prepare an issue-paper regarding chart of accounts	Frans	
17-06-06/06	Present the method and the result in November (Paris)	Frans	
17-06-06/07	Prepare a report early 2018	Frans	
17-06-06/08	Prepare an updated version of the survey for 2018	Frans	
17-07-19/01	Update the survey from DE	Steffen	
17-07-19/02	Fill in the survey from UK	Kyle	
17-07-19/03	Fill in the survey from DK	Niels-Peter	
17-07-19/06	Update the survey from EE (Base Register Codes = Yes)	Frans	
17-07-19/07	Prepare an issue-paper regarding IFRS	Frans	
17-09-13/01	Prepare an issue-paper regarding LEI	Frans	
17-09-13/02	Issue Paper Assurance: email the review from the	Valdek	
17-09-13/03	Issue Paper Assurance: email a text suggestion to improve the Introduction by adding a text regarding Cross Domain Approach and Principal of Integrating of Definitions	Gilles	
17-09-13/04	Issue Paper Assurance: email a text regarding the Finnish design	Elina	
17-09-13/05	Issue Paper Assurance: email information regarding Assurance in France	Géraud	
17-09-13/06	Send the invitation for a Conference Call on October 18 th	Frans	

9.2. Actionlist: completed

Action-nr	Action	Holder	Completed
16-11-09/01	Contacting XBRL Sweden	Frans	16-12-14
16-12-14/01	Send important comments regarding charter by email	All	17-01-11
16-12-14/02	Prepare new version of the charter	Frans	17-01-11
16-12-14/03	Send important comments regarding questionnaire by email	All	17-01-11
16-12-14/04	Prepare new version of the questionnaire, including <u>explanations</u>	Frans	17-01-11
16-12-14/05 cancelled	Prepare plan how to involve the local jurisdiction and how to involve private and public parties	All	17-05-17
16-12-14/06	Contact Estonia	Elina	17-01-11
16-12-14/07	Contact Poland	Gilles	17-02-15
16-12-14/08	Contact Italy	Gilles	17-02-15
16-12-14/09	Contact Ukraine	Daniel	17-01-11
16-12-14/10	Reach out to community of xEBR	Thomas	17-02-15
16-12-14/11	Reach out to community of XBRL Europe	Thomas	17-02-15
17-01-11/01	Prepare a draft-decision regarding the openness of information from the WG	Frans	17-02-15
17-01-11/02	Prepare new version of the charter	Frans	17-02-15
17-01-11/03	Fill the tables with information from their own country	Björn Kyle	17-03-15 X
17-01-11/04	Send some background information about developments in their country	Alf Niels-Peter	17-02-15 X
17-01-11/05	Explore the possibility to use an existing survey-tool to collect the data	Elina	17-02-15
17-01-11/06	Arrange a working session in Amsterdam	Frans	17-02-15
17-02-15/01	Send additional questions (regarding Assurance)	Daniel and others	17-03-15
17-02-15/02	Prepare the survey-tool for collecting information	Elina	17-03-15
17-02-15/03	Share the presentation about E-Bilanz	Frans	17-03-15
17-02-15/04	Plan the conference calls for March-May	Frans	17-03-15
17-02-15/05	Publish the charter on the website	Frans	17-03-15
17-03-15/01	Publish information about an SBR-report from the Data Foundation and PwC on the website	Frans	17-04-12
17-03-15/02	Prepare a new version of the survey: - add "purpose" and "disclaimer" to the intro - add an explanation to every question - add a text field to every question (for clarification)	Elina	17-04-12

17-03-15/03	Prepare an example from the Netherlands	Frans	17-04-12
17-03-15/04	Send a revised survey to the participants before March 29th (postponed to April 7th)	Frans	17-04-12
17-03-15/05	Review the revised survey before April 5th	All	17-04-12
17-03-15/06	Prepare/send the final survey to the participants before April 9th .	Elina/Frans	cancelled
17-04-12/01	Prepare personalized links	Elina	17-05-17
17-04-12/02	Finalize the survey on April 18th	Elina	17-05-17
17-04-12/03	Finalize the Dutch example on April 18th	Frans	17-05-17
17-04-12/04	Fill in the survey before May 9th	Alf	17-06-06
-->		Elina	
17-05-17/03		Frans	17-05-17
		Mikael	17-06-06
17-04-12/05	Prepare the presentation of the survey in Frankfurt	Elina, Frans	17-06-06
17-04-12/06	Prepare on the inventory of present and new European legislation before May 17 th	All	17-07-19
17-05-17/01	Reserved seats for the session of the WG SBR in Frankfurt	Frans	17-06-06
17-05-17/02	Deliver an update for the management report 2016 of XBRL Europe	Frans	17-06-06
17-05-17/04	Improve the report before May 31st	Daniel	17-06-06
		Frans	17-06-06
17-05-17/05	Ask Alf whether DE will be able to submit their report before May 31st	Frans	17-06-06
17-05-17/06	Share the UA inventory of present and new EU legislation	Daniel	17-06-06
17-05-17/07	Plan the Conference Calls for Q3 and Q4	Frans	17-07-19
17-06-06/01	Fill in the survey	Stanislav	17-07-19
17-06-06/05	Ask other members of XBRL Europe to fill in the survey in July/August	Frans	17-07-19
17-07-19/04	Update the analysis with FR, RU	Frans	17-09-13
17-07-19/05	Reach out to GLEIF regarding their plans	Daniel	17-09-13
		Hans	17-09-13