

<b>Date</b>	December 6 <sup>th</sup> , 2017
<b>Topic</b>	<b>XBRL Europe Standard Business Reporting Working Group Meeting 12</b>
<b>Place</b>	Conference Call (14pm CET – 16pm CET)
<b>Author</b>	Frans HIETBRINK

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## 1. Participants to the meeting

Alf HEIDEMAN (DE), Valdek JÄRVPÕLD (EE), Bas GROENVELD (NL), Frans HIETBRINK (NL), Björn RYDBERG (SE), Mikael EKLUND (SE), Daniel EIDELMAN (UA), Hugh WALLIS (Certent) and Gilles MAGUET (XBRL Europe).

Frans received mails that Elina KOSKENTALO (FI), Géraud AMIC (FR), Marc HEMMERLING (LU), Hans VERKRUIJSSE (NL), Huub LUCASSEN (NL), Kyle LAMB (UK) and Joel VICENTE (Corefiling) will not be able to join this meeting.

## **2. Announcements**

### Data Amplified Paris:

- XBRL II had requested the meeting of the SWBR WG to be open (like on XBRL-EU-meetings). XBRL II had approved that the meeting will take place during the member assembly meeting. As there were other meetings as well there were hardly any members of the WG present during the meeting. That's why we have chosen to go for a good discussion, but to make no minutes.
- Frans presented the results (survey and issue papers) on Wednesday.

### Ukraine:

- Daniel mentions that the law has been signed.
- Gilles asks which Public Interest Entities belong to the scope of the mandate?
- Gilles asks whether Daniel is willing to present the progress in Ukraine in Copenhagen (XBRL Europe Day).

### Nordic Conference:

- Gilles mentions that the conference was very interesting. There was a round table which talked about how XBRL Europe can assist the Nordic countries in their process.
- PwC hosted a workshop with delegations from Danish Business Authority, PwC Denmark, PwC Netherlands and SBR Netherlands regarding Automatic Business reporting in Denmark.

### XBRL Europe Day Copenhagen:

- Gilles mentions that XBRL Europe Day will be on February 1<sup>st</sup> in Copenhagen (Deloitte premises). The focus will be on the use of data and machine learning.
- There will be WG-sessions on January 31<sup>st</sup>. Gilles will try to organize a meeting for "ESMA meet the market". If possible the WG will start around 13.00. If it is necessary the WG will start at 11.00.
- XBRL EU will send a "save the date" very soon.

## **3. Minutes of previous Conference Call**

### **3.1. Draft Minutes**

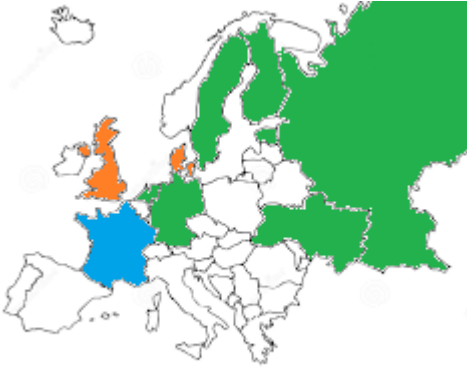
Daniel sent an email regarding the Draft Minutes, with the request to remove the last sentence of his announcement. There are no comments during the conference call.

### **3.2. Action List**

Frans mentions that the Actions regarding the survey, the analysis and the issue papers will be discussed later in the Conference Call. Frans will plan the Conference Calls for March-June 2018 later this month.

## 4. Survey

### 4.1. Responses to the 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

Steffen (DE) updated the survey on November 3rd. Frans updated the information in the Analysis which was distributed before the Paris conference. Alf will ask Steffen to join the WG-sessions.

Frans contacted Kyle (UK) during Data Amplified. He would further discuss in the UK how to make progress on this topic.

Frans contacted Poul Kjaer (DK) during Data Amplified. He would further discuss with Niels-Peter how to make progress on this topic.

### 4.2. Analysis of the responses

On November 3<sup>rd</sup> Frans sent a new version as part of the overall presentation which was prepared for the Paris conference.

Frans extracted the Analysis (version 5) from the overall presentation which was prepared for the Paris conference and created a separate document.

There are no comments during the conference call.

## 5. Issue Papers

### 5.1. Issue Paper Assurance

On November 3<sup>rd</sup> Frans sent a new version (version 0.6) of the Issue Paper, based upon reactions from EE, NL and UA.

Frans received some information regarding an OpenSource-solution in the NL:

→ <http://opensbr.org> --> SBR Assurance 2.0 -->

→ [http://opensbr.org/download/OpenSBR\\_Assurance\\_manual\\_20171118.pdf](http://opensbr.org/download/OpenSBR_Assurance_manual_20171118.pdf)

He will add this information in a new version of the Issue Paper (**Action: Frans**).

Daniel mentions that South Africa has a very pragmatic approach. When a company files XBRL in a portal they state that the original version of the annual account has been audited.

Hugh adds that in South Africa the assurance is given regarding the original paper version.

Frans suggests that we put this as an example in the Issue Paper (**Action: Frans**). Hugh and Daniel will review this example (**Action: High/Daniel**).

### 5.2. Issue paper LEI

Frans mentions that there have been changes since the Paris conference.

There are no comments during the conference call.

### 5.3. Issue paper Audit File

Frans prepared a first version on December 3<sup>rd</sup>.

Mikael mentions that in Sweden there is a SIE-format (Standard Import Export file) which is used to exchange data between accounting systems on 4 levels (detailed to aggregated). Mikael does not know whether the Swedish are participating in the ISO-project.

Valdek mentions that Estonia uses XBRL GL.

There are no other comments during the conference call.

### 5.4. Other Issue Papers

Frans mentions that he will start in 2018 with the Issue Papers regarding interface technologies, chart of accounts and IFRS.

## 6. Working Plan of SBR WG 2018

Frans mentions that the Working Plan 2018 is extracted from the overall presentation which was prepared for the Paris conference and is now a separate document.

Gilles proposes to explicitly mention “supporting the organization of dedicated SBR events”.

Frans will prepare a final version of the Working Plan (**Action: Frans**).

Gilles will share the Work Programme of XBRL EU (**Action: Gilles**).

## 7. Next meetings

Our next SBR meeting (conference call) will be January 10<sup>th</sup>

- further discuss Survey and Analysis
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on XBRL Europe Day (Copenhagen)

Our next SBR meeting (face to face) will be **January 31<sup>st</sup>** during XBRL Europe Day in Copenhagen:

- <http://xbrleurope.org>
- XBRL EU has requested the meeting to be on the afternoon before XBRL Europe Day
- XBRL EU has decided that Working Group sessions will be for members only
- XBRL EU is reserving rooms at Danish Business Authority
- the exact time (starting around 13.00 or at 11.00) has yet to be decided by XBRL EU
- make plans regarding committing other XBRL II-members to survey and to Issue Papers

The following SBR meetings (conference call) will be planned on a monthly basis (**Pending action: Frans**)

- further discuss Survey and Analysis
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on XBRL Europe Week (Helsinki?)

## 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"> <li>- draft version of minutes and action list</li> <li>- draft versions of descriptions of the application of (parts of) SBR within the participating countries</li> <li>- draft inventory of present and new European legislation</li> </ul>
17-02-15/03	Share on the website for everybody to see: <ul style="list-style-type: none"> <li>- news about next meetings</li> <li>- news about ongoing work</li> <li>- most recent minutes and action lists</li> <li>- charter</li> <li>- description of the methodology for describing SBR</li> <li>- general presentation(s)</li> </ul>
17-02-15/04	Share on the closed section of the website: <ul style="list-style-type: none"> <li>- older minutes and action lists</li> <li>- descriptions of the application of (parts of) SBR within the participating countries-</li> <li>- inventory of present and new European legislation</li> </ul>
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

**8. Actionlist****8.1. Actionlist: to do**

<b>Action-nr</b>	<b>Action</b>	<b>Holder</b>	<b>Completed</b>
17-06-06/03	Prepare an Issue Paper regarding interface technologies	Frans	2018
17-06-06/04	Prepare an Issue Paper regarding chart of accounts	Frans	2018
17-06-06/07	Prepare a report early 2018	Frans	2018
17-06-06/08	Prepare an updated version of the survey for 2018	Frans	2018
17-07-19/02	Fill in the survey from UK	Kyle	
17-07-19/03	Fill in the survey from DK	Niels-Peter	
17-07-19/07	Prepare an Issue Paper regarding IFRS	Frans	2018
17-09-13/01	Prepare an Issue Paper regarding LEI	Frans	version 0.1
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	
17-10-18/08	Plan the Conference Calls for Q4, Q1 and Q2	Frans	
17-12-06/01	Issue Paper Assurance : Add OpenSource	Frans	
17-12-06/02	Issue Paper Assurance: Prepare an example from South Africa	Frans	
17-12-06/03	Issue Paper Assurance: Review the example from South Africa	Hugh Daniel /	
17-12-06/04	Share the Work Programme of XBRL EU.	Gilles	

**8.2. Actionlist: completed**

Action-nr	Action	Holder	Completed <sup>1</sup>
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

<sup>1</sup> before the meeting of the SBR Working Group of yy-mm-dd



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 <sup>th</sup>	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
17-05-17/03	Fill in the survey <del>before May 31<sup>st</sup></del>	Elina Mikael	17-10-18 17-06-06
17-05-17/04	Improve the report before May 31st	Daniel Frans	17-06-06 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
17-06-06/02 17-07-19	Prepare an Issue Paper regarding assurance, with support from Daniel, Hans en Valdek	Frans	17-10-18: version 0.4
17-06-06/05	Ask other members of XBRL Europe to fill in the survey in July/August	Frans	17-07-19
17-06-06/06	Present the method and the result in November (Paris)	Frans	17-11-06
17-07-19/01	Update the survey from DE	Steffen	17-11-06

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 Hans	17-09-13 17-09-13
17-07-19/06	Update the survey from EE (Base Register Codes = Yes)	Frans	17-10-18
17-09-13/02	Issue Paper Assurance: email the review from the Estonian Government	Valdek	17-10-18
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	17-10-18
17-09-13/04	Issue Paper Assurance: email a text regarding the Finnish design	Elina	17-10-18
17-09-13/05	Issue Paper Assurance: email information regarding Assurance in France	Géraud	17-10-18
17-09-13/06	Send the invitation for a Conference Call on October 18th	Frans	17-10-18
17-10-18/01	Add the documents regarding Tallin to the website	Frans	17-11-06
17-10-18/02	Send additional information regarding Tallin to the participants	Frans	17-11-06
17-10-18/04	Add the information regarding EU Rolling Plan on ICT Standardisation to the website	Frans	17-11-06
17-10-18/05	Add the information regarding Swedish SBR Conference to the website	Frans	17-11-06
17-10-18/06	Publish Analysis 4.1 on the website	Frans	17-11-06
17-10-18/07	Update the Issue Paper regarding assurance with the input from Estonia and Ukraine	Frans	17-11-06