

<b>Date</b>	January 31 <sup>st</sup> 2018
<b>Topic</b>	<b>XBRL Europe Standard Business Reporting Working Group Meeting 14</b>
<b>Place</b>	Meeting in Copenhagen (14pm CET – 15.30pm CET)
<b>Author</b>	Frans HIETBRINK

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## 1. Participants to the meeting

Alf HEIDEMAN (DE), Sascha HEINIG (DE), Valdek JÄRVPÖLD (EE), Elina KOSKENTALO (FI), Corinne LAURIE (FR), Pierre HAMON (FR), Géraud AMIC (FR), Bas GROENVELD (NL), Frans HIETBRINK (NL), Björn RYDBERG (SE), Daniel EIDELMAN (UA), Kyle LAMB (UK), Bodo KESSELMAYER (Anubo), Hugh WALLIS (Certent), Slawomir SKRZYPEK, (Fujitsu), Gilles MAGUET (XBRL-EU), Thomas VERDIN (XBRL-EU).

Frans received mails that Niels-Peter Ronmos (DE), Hans VERKRUIJSSE (NL), Huub LUCASSEN (NL), Nitesh BHAROSA (NL), Mikael EKLUND (SE), John MCALISTER (AUS), will not be able to join this meeting.

There were also other participants of XBRL Europe Day present at the Working Group.

## **2. Announcements**

XBRL II Case studies:

- XBRL II is working on Case Studies. The case study regarding the Netherlands Tax Administration is almost finished. As soon as the final version is available, it will be shared using the website (**Action: Frans**).

International Digital Government (DGO) conference:

- Delft University is working on a Scientific Paper in preparation of the International Digital Government (DGO) conference which will take place at the Delft University of Technology in the Netherlands from May 30 to June 1, 2018. Each year approximately 150 scientists, policy makers and representatives from companies around the world attend the conference. The conference offers a great opportunity to obtain deep insights on e-government issues and solutions across the globe. The first keynote will be given by Andrea Servida, Head of Unit "eGovernment and Trust" at DG-CONNECT, European Commission.
- More information about the conference can be found at: <http://dgo2018.dgsociety.org/>.
- It is also possible to contact Nitesh Bharosa at Delft University of Technology via [N.Bharosa@tudelft.nl](mailto:N.Bharosa@tudelft.nl).

XBRL Europe Week:

- Gilles mentions that the preparation of XBRL Europe Week has started. This conference will probably be held in the first or second week of June.

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

### **3.1. Draft Minutes**

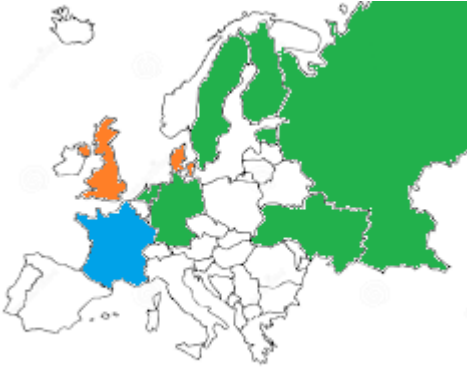
There are no comments during the meeting.

### **3.2. Action List**

Frans mentions that the Actions regarding the survey, the analysis and the issue papers will be discussed later during the meeting.

## 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

There are some comments during the meeting:

- Kyle mentions that XBRL UK prepared a PDF-document with the answers on the survey. There are still some issues regarding the interpretation of the questions. Frans suggests to discuss this topic bilateral conference call. Kyle will email the PDF-document (**Action: Kyle**)
- Elina suggests to reach out to Norway (**Action: Elina**)

### 4.2. Analysis of the responses

Frans mentions that there have been no updates on the Analysis since the previous conference call.

There are some comments during the meeting:

- Geraud mentions that in France companies are mandated to map their Chart of Accounts to a Referential Chart of Accounts. Frans will add this information to the Issue Paper (**Action: Frans**)

### 4.3. Adaption of the survey

The participants agree to work before March:

- to identify missing topics
- to identify missing functionality in the survey tool

The participants mention the wish to:

- pay attention to sustainability reporting;
- be able to upload attachments; Frans replies that that can not be done using the tools. Attachments can be mailed to him;
- be able to answer more questions (even if a country has not chosen for a cross domain approach)

#### 4.4. Execution of the survey

The participants agree to work in April-May:

- to answer the new survey:
  - answer new questions
  - update information regarding existing questions
  - improve explanatory texts
- to discuss and present the results during XBRL Week in June.

#### 5. Issue Papers

Frans introduces the sheets in which he presents an overview.

Issue Paper	Version	Date
Assurance	0.8	18-01-26
Audit Files	0.3	18-01-26
Chart of Accounts	0.2	18-01-26
Entity Identifier	0.3	18-01-26
Interface Technologies	0.2	18-01-26
IFRS		not yet started

##### 5.1. Issue Paper Assurance

On January 26<sup>th</sup> Frans sent a new version (version 0.8) of the Issue Paper, based upon:

- only small textual changes since the previous conference call

During the meeting:

- Björn mentions that he will send an email, describing the draft-design in Sweden (**Action: Björn**)

##### 5.2. Issue paper Audit File

On January 26<sup>th</sup> Frans sent a new version (version 0.3) of the Issue Paper, based upon:

- only small textual changes since the previous conference call

During the meeting:

- Kyle mentions the development in which in the UK companies (starting April 2018) will send transactional data regarding VAT to the Tax Administration. The Tax Administration will compute the VAT to be paid. There is no need for a VAT-filing on an aggregated level
- Kyle will send an email with more information (**Action: Kyle**)
- Frans will look how to include this kind of information in the Issue Paper (**Action: Frans**)

##### 5.3. Issue paper Chart of Accounts

On January 26<sup>th</sup> Frans sent a new version (version 0.2) of the Issue Paper, based upon:

- small textual changes since the previous conference call
- information from the Analysis

During the meeting:

- the participants suggest that the “cloud” in the model should also include the “aggregated reports” (**Action: Frans**)

#### 5.4. Issue paper LEI

On January 26<sup>th</sup> Frans sent a new version (version 0.3) of the Issue Paper, based upon:

- only small textual changes since the previous conference call

During the meeting there are no remarks.

#### 5.5. Issue paper Interface Technologies

On January 26<sup>th</sup> Frans sent a new version (version 0.2) of the Issue Paper, based upon:

- small textual changes since the previous conference call
- information from the Analysis

During the meeting Frans clarifies that the Issue Paper will include topics like:

- gateway (system-to-system) versus portal (human-to-system)
- system developed by receiving party vs. by private companies

#### 5.6. Other Issue Papers

Frans mentions that in a smaller session there was a discussion about the topic of ESMA. Some countries have:

- implemented XBRL for filing of annual accounts of small and medium-sized companies
- chosen for an architecture for developing an XBRL Taxonomy which differs from the ESMA architecture
- chosen for an architecture for presenting an instance which differs from the ESMA architecture
- chosen a solution for Assurance, while there is no solution regarding listed companies
- to think about the future:
  - how is ESMA going to influence the chosen architecture
  - how is ESMA going to influence the chosen implementation
  - how is the country going to influence ESMA

The participants agree to discuss this topic further in the next Conference Call (**Action: Frans**)

### 6. Next meetings

Our next SBR meeting (conference calls) will be February 21<sup>st</sup>, March 10<sup>th</sup>, April 18<sup>th</sup>, May 16<sup>th</sup>:

- update the Survey (January and February)
- discuss the Answers to the Survey and Analysis (May)
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on XBRL Europe Week

## 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

## 7. Actionlist

### 7.1. Actionlist: to do

Action-nr	Action	Holder	Completed
17-06-06/07	Prepare a report early 2018	Frans	
17-06-06/08	Prepare an updated version of the survey for 2018	Frans	
17-07-19/02	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	
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	
18-01-12/07	Issue Paper Audit File: send an email regarding XBRL GL as instrument within the Smart Government development	Elina	
18-01-12/10	Issue Paper CoA: send an email with information from Finland	Elina	
18-01-31/01	Case Study XBRL-II (Netherlands Tax): publish on website	Frans	
18-01-31/02	Survey UK: mail PDF-document to Frans	Kyle	
18-01-31/03	Survey: reach out to Norway to participate	Elina	
18-01-31/04	Issue Paper CoA: add a remark regarding the mandate in France to map a Company Chart of Accounts to a Referential Chart of Accounts.	Frans	
18-01-31/05	Issue Paper Assurance: send an email regarding the Swedish draft-design	Björn	
18-01-31/06	Issue Paper Audit Files: send an email regarding the development in which the VAT-filing will be replaced by a filing of transactional data	Kyle	
18-01-31/07	Issue Paper Audit Files: find a way to include the topic of transactional data vs. aggregated filing in the Issue Paper	Frans	
18-01-31/08	Issue Paper CoA: include "aggregated reports" in the "cloud" in the model	Frans	
18-01-31/09	Prepare a discussion how ESMA will influence existing implementations of XBRL	Frans	

## 7.2. 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
17-06-06/03	Prepare an Issue Paper regarding interface technologies	Frans	18-01-31
17-06-06/04	Prepare an Issue Paper regarding chart of accounts	Frans	18-01-31
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
17-09-13/01	Prepare an Issue Paper regarding LEI	Frans	18-01-31
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
17-10-18/08	Plan the Conference Calls for Q4, Q1 and Q2	Frans	18-01-10
17-12-06/01	Issue Paper Assurance : Add OpenSource	Frans	18-01-10
17-12-06/02	Issue Paper Assurance: Prepare an example from South Africa	Frans	18-01-31
17-12-06/03	Issue Paper Assurance: Review the example from South Africa	Hugh Daniel	/ 18-01-31
17-12-06/04	Share the Work Programme of XBRL EU.	Gilles	18-01-31
18-01-12/01	Send a save the date for the WG Working Session during the morning of January 31st to Daniel, Elina and Hugh	Frans	18-01-31
18-01-12/02	Survey: send some remarks from France	Geraud	18-01-31
18-01-12/03	Survey: update the Survey and Analysis from France	Frans	18-01-31
18-01-12/04	Issue Paper Assurance: update regarding France	Frans	18-01-31
18-01-12/05	Issue Paper Assurance: send an update to note 12	Daniel	18-01-31

18-01-12/06	Issue Paper Assurance: update regarding note 12	Frans	18-01-31
18-01-12/08	Issue Paper CoA: update regarding France	Frans	18-01-31
18-01-12/09	Issue Paper CoA: update with material from the Analysis	Frans	18-01-31