

Date	September 19th 2018
Topic	XBRL Europe Standard Business Reporting Working Group Meeting 20
Place	Conference Call (13pm CET – 15pm CET)
Author	Frans HIETBRINK

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1. Participants to the meeting

Elina KOSKENTALO (FI), Geraud AMIC (FR), Bas GROENVELD (NL), Frans HIETBRINK (NL), Björn RYDBERG (SE), Mikael EKLUND (SE), Hugh WALLIS (Certent), Daniel EIDELMAN (independent consultant), Gilles MAGUET (XBRL Europe)

Frans received information that Hans VERKRUIJSSE (NL) will not be able to join this meeting.

2. Announcements

EU-Fitness Check:

- The final version of the answers from XBRL Europe are filed on July 26th on the website of the EC and published on the [website of XBRL Europe](#), together with a cover letter.
- To know more about this subject, you can read read:
 - [Public consultation: Fitness check on the EU framework for public reporting by companies – XBRL Europe Contribution](#)
 - [XBRL Europe Cover Letter to Answer to Fitness check Public Reporting](#)
 - [XBRL Europe Answer to Consultation on Fitness ccheck Public Reporting](#)
- Gilles mentions that it was an interesting process to achieve to file the answers with consensus.

EU:

- Under the Austrian presidency of the Council of the European Union a “High Level Conference on Digital and E-Government” is organized on September 26th. During session 2 “Once Only” the Dutch commissar SBR will speak about the possibilities to work together on “defining once” while the projects have different approaches to reporting.

XBRL Europe:

- Until now XBRL Europe organized a winter session (XBRL Europe Day - January/February) and a summer session (XBRL Europe Week, together with Eurofiling - June)
- In the future XBRL Europe will continue to organize a winter and a summer session, but the focus will shift to the work of the Working Groups, with less time for plenary presentations.
- XBRL Europe will soon call for volunteers for the winter session (February 2019): location, organizing committee, speakers.
- XBRL Europe will organize sessions at Data Amplified (Dubai: November 2018).

Digital Hub:

- The Executive Committee of XBRL Europe has decided to setup a Digital Hub on the website of XBRL Europe to share webinars and presentations.
- In the beginning the Digital Hub will focus on ESMA/ESEF, but soon other topics will follow.
- The aim is to make the presentations available in English (and with the help of the jurisdictions also in other languages)
- The content of the Digital Hub will be validated by a Committee
- The information regarding ESMA/ESEF will be managed in coöperation between XBRL Europe and ESMA,
 - using information from conferences in BE, FI, FR, GE, NO, SE
 - supporting webinars :
 - to explain ESEF
 - for users/filers
 - for softwaredevelopers

ESMA:

- The endorsement is not expected before 2019. There are no objections heard against the document (until now).

Best Practices Board of XBRL II:

- The Best Practices Board (BPB) is a committee under XBRL International.
- The BPB “is responsible for managing the production and dissemination of the consortium’s work product that describes methods and processes for successful implementation of XBRL Specifications.”
- Recently, the participants in the Dutch SBR governance have met with the BPB, to explore further possibilities for alignment and harmonization of standards, specifications, implementations, definitions, etc. in the area of business reporting.
- BPB and SBR decided to:
 - periodically meet to discuss progress and opportunities
 - actively share and collect information on the status of implementations in different countries (e.g. use of standards, implementation choices and deviations of best practices and standards)
- SBR Netherlands will share their first document in the coming weeks with the BPB; and other countries are invited to do the same.
- Bas will share the information with the SBR WG (**Action: Bas**)

Sweden:

- The conference on October 4th will be dedicated to ESMA (morning) and SBR (afternoon)
- Business Register (Bolagsverket) will explain the results of the project:
 - voluntary submission of annual accounts for SME's in Inline XBRL
 - approximately 4-5.000 submissions so far
 - 2 software vendors offer support, 1 large software vendor is preparing
 - there are discussions regarding a mandate
- Presentations of the conference will be made available soon after the conference (**Action: Björn**)
- Statistics and Tax Administration recently became members of XBRL SE, Bolagsverket is expected to follow soon
- Sweden participates in Nordic Smart Government, facilitating the financial reporting to the authorities, using standards

Nordic Smart Government:

- The project started to work on their 3rd part (results expected in 2018/2019), in which topics like Reporting in XBRL, transactional Data and Audit File (XBRL-GL, SAF-T, ISO) are included. As soon as material is available it will be shared with the (sun-group Audit Files of the) WG

Finland:

- There will be a conference regarding ESMA on November 26th.
 - <http://conference.rte.fi/>
- The details of the webinar will be available for a wide public (**Action: Elina**)

3. Minutes of previous Conference Call

3.1. Draft Minutes

Frans mentions that the new Actions were not correctly numbered. Will be corrected in the final version.

There are no comments during the meeting.

3.2. Action List

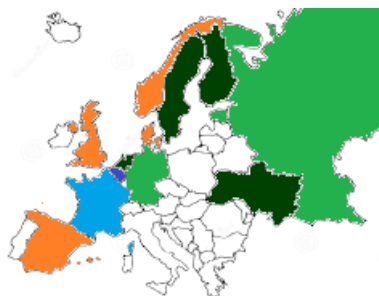
Frans mentions that the Actions regarding the survey, the analysis and the issue papers will be discussed later in the Conference Call.

18-07-19/01: In the previous SBR WG we shortly discussed the Case Study which has been written by Dave van der Ende, on behalf of XBRL II. We decided to find out whether in other countries there are Case Studies or Surveys or Reports or ... regarding the digitalization of Tax reports. On July 23rd Frans sent an email to ask the participants to share information, like reports on digitalization (not only XBRL), that can be useful for our work (**Action: All**).

18-07-19/02: Gilles will share the Working Plan as a separate document (until now it is part of the Management Report of XBRL Europe).

4. Survey

4.1. Responses to the survey



Orange:	personal link sent;	no response received yet
Blue:	response received;	cross domain approach: NO, response 2017
Dark Blue:	response received;	cross domain approach: NO, response 2018
Green:	response received;	cross domain approach: YES, response 2017
Dark Green	response received;	cross domain approach: YES, response 2018

Frans mentions that there have been no new (or updated) responses.

Géraud mentions that there will be a call between Eric Jarry, Gilles and Géraud to prepare the update from FR.

4.2. Analysis of the responses

Frans mentions that:

- the [analysis](#) has been updated with the information received from Sweden.

5. Issue Papers

Frans mentions the sheets in which he presents an overview.

Issue Paper	Version	Date
Assurance	2018-april	18-04-20
Audit Files	2018-august	18-08-15
Chart of Accounts	2018-april	18-04-20
Entity Identifier	2018-april	18-04-20
Interface Technologies	2018-april	18-04-20
IFRS		to start in 2019
ESMA		not yet started

Sub-group Audit Files:

- Conference call: September 17th (Elina, Björn, Frans)
- Input: "Issue paper Audit Files 20180815 version 2018-august"
- Actions:
 - Elina will improve the paragraph regarding ISO (1.5) including the choice between technical formats (CSV, XML, XBRL-GL)
 - Elina will share information from Nordic Smart Government

- Björn will collect information from partners in Sweden regarding SIE
- Björn will describe use cases from Swedish governments and auditors
- Frans will update and improve the paragraph regarding NL
- Frans will move par. 1.6 to a new chapter at the end of the Issue Paper
- Frans will ask members of the SBR WG to participate in the sub-group
- Next conference call of the sub-group: October 10th 13.00-14.00

Entity Identifier:

- Daniel mentions a paper about GLEIF from the (US) Data Foundation:
 - 201809_Data Foundation GLEIF_Envisioning-Comprehensive-Entity-Identification-for-the-US-Federal-Government-2018.PDF
- Frans will share the document on the website

6. Interim Report

Sub-group Interim Report:

- Conference call: September 18th (Daniel, Elina, Gilles, Frans)
- Input: "Conclusions 2018-08-15 version 2018-august"
- Aim of this document is:
 - to be published on the website of XBRL Europe
 - share conclusions (on trends) of the SBR WG
 - attract more people to become involved in the work of the SBR WG
- Actions
 - Frans will change the working-title of this document in "SBR projects in Europe" with sub-title "results of the SBR WG of XBRL Europe"
 - all will send proposed changes before September 27th
 - Frans will prepare and distribute a new version on September 28th
- Next conference call of the sub-group: October 2nd 16.00-17.00
- Hugh would like to participate in the work of the sub-group

7. Next meetings

Our next SBR meeting (conference calls) will be October 17th, December 19th

- further discuss Survey and Analysis
- discuss Issue Papers
- discuss Interim Report
- (further inventory of present and new legislation)
- preparation on XBRL International Conference (November 13th-15th in Dubai)

Our next SBR meeting (face to face) will be **November (12) 13-15th** during XBRL International in Dubai:

- further discuss Survey and Analysis
- discuss Issue Papers
- share/prepare presentations which will be given during the conference
- from the SBR WG Bas, Elina, Frans, Gilles and Hugh will be present in Dubai.

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
18-07-19/01	Work on Issue papers will be done in dedicated sub-groups

8. Actionlist

8.1. Actionlist: to do

Action-nr	Action	Holder	Completed
17-06-06/07	Prepare a report early 2018 18-01-31 --> fall 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 in 2019	Frans	
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	
18-01-31/02	Survey UK: mail PDF-document to Frans	Kyle	
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	
18-04-18/09	Update the information in the survey before May 10 th	All	18-05-30: FI, NL, SE, UA
18-05-29/02	Create an account on the new website by sending an email to Gilles (CC to Frans)	All	
18-05-29/05	Discuss the update from Denmark with XBRL DK	Poul	
18-05-29/06	Respond regarding the survey from UK	Philip Allen	
18-07-19/02	Distribute the Working Plan of XBRL EU	Gilles	
18-07-19/06	Ask UA what happened in UA: switch from mandated CoA to Referential CoA	Frans	
18-09-19/01	Share the NL-document describing the status of implementations in different countries (e.g. use of standards, implementation choices and deviations of best practices and standards)	Bas	
18-09-19/02	Make available the presentations of the SE-conference on October 4 th	Björn	
18-09-19/03	Make available the information regarding the FI-webinar on ESMA on November 26 th	Elina	
18-09-19/04	Respond to the email (July 23 rd) with descriptions from the Tax-situation in their country	All	
18-09-19/05	Share the GLEIF-document of the Data Foundation on the website	Frans	

8.2. Actionlist: completed

Action-nr	Action	Holder	Completed ¹
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

¹ 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 Elina	17-06-06
-->		Frans	17-05-17
17-05-17/03		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
17-05-17/03	Fill in the survey before May 31st	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
17-06-06/08	Prepare an updated version of the survey for 2018	Frans	18-05-16
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
18-01-12/07	Issue Paper Audit File: send an email regarding XBRL GL as instrument within the Smart Government development	Elina	18-04-18
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
18-01-12/10	Issue Paper CoA: send an email with information from Finland	Elina	18-04-18
18-01-31/01	Case Study XBRL-II (Netherlands Tax): publish on website	Frans	18-07-19
18-01-31/03	Survey: reach out to Norway to participate	Elina	18-04-18
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	18-04-18
18-01-31/05	Issue Paper Assurance: send an email regarding the Swedish draft-design	Björn	18-04-18
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	18-06-20
18-01-31/08	Issue Paper CoA: include “aggregated reports” in the “cloud” in the model	Frans	18-04-18
18-01-31/09	Prepare a discussion how ESMA will influence existing implementations of XBRL	Frans	18-06-20
18-04-18/01	Send the document regarding EU-consultation to the participants	Frans	18-05-16
18-04-18/02	Pay special attention to chapter “VI The Digitalization Challenge” questions 18-06-20 --> new subgroup	All	18-06-20
18-04-18/03	Find out whether local Business Registers will be replying to the EU-consultation 18-06-20 --> new subgroup	All	18-06-20
18-04-18/04	Send the replies to the request from XBRL Europe regarding the EU-consultation both to XBRL Europe and Frans 18-06-20 --> new subgroup	All	18-06-20
18-04-18/05	Send an email to NO to introduce the survey and to invite them to the SBR WG	Elina	18-05-16
18-04-18/06	Send a private link to NO	Frans	18-05-16
18-04-18/07	Suggest names for 1-on-1-meetings in Warsaw regarding the survey	Gilles	18-05-16
18-04-18/08	Send an update-link to the participants who already submitted an earlier report on April 20th	Frans	18-05-16
18-04-18/10	Prepare some material regarding ESMA as related to SBR	Frans Björn	18-05-30

18-04-18/11	Find out whether Martin Jäger or Sascha Heinig will be present in Warsaw	Alf	18-05-16
18-04-18/12	Decide whether Mikael or Björn will be present in Warsaw	Björn	18-05-29
18-05-16/01	Organize informal meeting in Warsaw on Monday-evening	Frans	18-05-29
18-05-16/02	Ask Sascha Heinig and Martin Jäger to share their reply regarding the EC consultation	Alf	18-05-29
18-05-16/03	Correct the minutes of April 18th regarding the announcement from Ukraine	Frans	18-05-29
18-05-16/04	Prepare survey-sessions with conference-attendees from new countries	Frans	18-05-29
18-05-16/05	Organize conference calls for Q3 and Q4 2018	Frans	18-05-29
18-05-29/01	Update the new website from XBRL Europe with recent documents	Frans	18-06-20
18-05-29/03	Publish presentation from NL: SBR Banks	Frans	18-06-20
18-05-29/04	Discuss the update from Sweden with Bolagsverket	Björn	18-07-19
18-06-20/01	Contact Björn regarding the SBR-conference	Gilles	18-09-19
18-06-20/02	Communicate about the process of creating accounts at the XEU-website	Gilles	18-07-19
18-06-20/03	Add the information from BE to the analysis	Frans	18-07-19
18-06-20/04	Resend the link to Geraud	Frans	18-07-19
18-06-20/05	Study the Issue Paper Audit Files and formulate questions before July 11th	All	18-09-19
18-06-20/06	Send a proposal to restructure the Issue Paper Audit Files	Elina	18-09-19
18-07-19/01	Send an email to the participants and ask them to describe the Tax-situation in their country	Frans	18-09-19
18-07-19/03	Discuss in the BPB XBRL II the option of cooperation between BPB XBRL II and SBR WG	Bas	18-09-19
18-07-19/04	Share the updated report from SE	Frans	18-09-19
18-07-19/05	Add the information from SE to the analysis	Frans	18-09-19
18-07-19/07	Ask members of the SBR WG to participate in the sub-group Audit Files	Frans	18-09-19