

<b>Date</b>	October 17th 2018
<b>Topic</b>	<b>XBRL Europe Standard Business Reporting Working Group Meeting 21</b>
<b>Place</b>	Conference Call (13pm CET – 15pm CET)
<b>Author</b>	Frans HIETBRINK

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## 1. Participants to the meeting

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

Frans received information that Alf HEIDEMAN (DE), Jesse KRZYSZTOF (DE) and Hans VERKRUIJSSE (NL) will not be able to join this meeting.

## 2. Announcements

Sweden:

- Presentations from our conference in Stockholm last week are available on the XBRL.se website <http://www.xbrl.se/events/xbrl-sweden-konferens-4-oktober-presentationer-finns-tillgangliga/>. Gilles will share the link on the website from XBRL Europe (**Action: Gilles**).
- Thanks Elina for getting XBRL SE in contact with Karin Martikainen from UPM! Much interesting presentation covering her experience from the ESMA “Field tests”.
- The morning-session regarding ESMA was overbooked, much information regarding ESMA was shared.
- The afternoon-session regarding SBR in Sweden was in Swedish.

Belgium:

- The Authority for Financial Services and Markets (FSMA), XBRL Belgium and the National Bank of Belgium (NBB) organized an information-session about the European Single Electronic Format (ESEF).
- During this information session supervisors, listed companies with experience regarding (i)XBRL and experienced stakeholders shared their insights regarding the ESEF roadmap towards 2020.
- <https://www.fsma.be/nl/slides-van-de-informatiesessie-over-het-european-single-electronic-reporting-format-esef>

Spain:

- Daniel mentions that there is a development relating to blockchain and ESEF (proof of concept), Daniel will send some additional information (**Action: Daniel**).
- [www.openfiling.info/blockchain](http://www.openfiling.info/blockchain)
- Use case: Blockchain to secure the integrity and non-repudiation of a document, typically an XBRL instance document containing a business report.

Netherlands:

- The Dutch public and private organizations that are part of the Standard Business Reporting community organize on November 27<sup>th</sup> in Brussels an international seminar in order to explore the benefits of data standardization initiatives, like Standard Business Reporting, in Europe:
  - what are the best practices on digital reporting in the different countries;
  - what role does standardization play and what are the expectations for the coming decade;
  - how do we make sure the society, especially businesses, will gain from the promises of standardization in a digital Europe?
- The event is aimed at senior representatives of other European member states and (supra-) national organizations who are responsible for policies related to external reporting, such as the Transparency Directive and related regulatory reporting.

European Commission:

- The EC organizes on November 30<sup>th</sup> a high-level conference on the future of corporate reporting in a digital & sustainable economy.
- [https://ec.europa.eu/info/events/finance-181130-companies-public-reporting\\_en](https://ec.europa.eu/info/events/finance-181130-companies-public-reporting_en)
- Following the recent public consultation on corporate reporting, this high-level conference is an additional opportunity for key players (regulators, preparers, users, civil society...) to share their views and debate on the future of corporate reporting.

XBRL Europe:

- Gilles mentions the announcement from XBRL Europe regarding the digital hub in which organizations are asked to propose topics for the webinars.
- Participants agree to share this announcement in their countries (**Action: All**)

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 26<sup>th</sup>. During session 2 “Once Only” the Dutch commissar SBR has spoken about the possibilities to work together on “defining once” while the projects have different approaches to reporting.

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

#### **3.1. Draft Minutes**

Daniel mentions that the report regarding GLEIF was published by the Data Foundation (and not by the Data Coalition).

There are no other comments during the meeting.

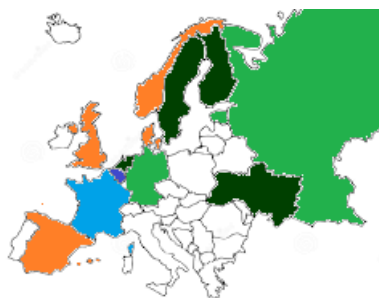
### 3.2. Action List

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

18-07-19/02: As agreed during the XBRL Europe SBR WG conference call today, please find enclosed the XBRL Europe Workplan 2020 which has been developed in April 2018 and presented in Warsaw on 29 May 2018. Evidently things have moved for some of the actions. We will have to update it before January in relation to the new actions related to the digital hub and others but the structure is very valid.

## 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 the FR answers will be update within a few weeks.

Valdek is waiting for responses from his counterparts in EE.

Elina will send a personal link to IS (**Action: Elina**).

### 4.2. Analysis of the responses

Frans mentions that:

→ the [analysis](#) has not been updated.

## 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 17<sup>th</sup> (Elina, Björn, Frans), October 10<sup>th</sup> (cancelled)
- Result: "Issue paper Audit Files 20181012 version 2018-october"
- Pending 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 describe use cases from Swedish governments and auditors
  - Frans will update and improve the paragraph regarding NL
- Next conference call of the sub-group has to be planned (**Action: Frans**)

**Chart of Accounts:**

- Geraud will send an update by mail

**Entity Identifier:**

- Geraud has sent an update by mail
- Frans will update the issue paper (**Action: Frans**)

**6. Interim Report****Sub-group Interim Report:**

- Conference calls: October 2<sup>nd</sup> and October 10<sup>th</sup> (Daniel, Elina, Gilles, Hugh, Frans)
- Result: "Interim report 2018-10-12 version 2018-october"
- Gilles mentions that this interim report is a first step, based upon the available information
- Participants agree that the interim report can be shared with the XBRL-community:
  - after a check on correct English (**Action: Hugh**)
  - after a final check on the content (**Action: Frans**)
  - before November 1<sup>st</sup> (in time before Dubai) (**Action: Frans and Gilles**)
- Next conference call of the sub-group will be planned (**Action: Frans**)

**7. Next meetings**

Our next SBR meeting (conference calls) will be December 19<sup>th</sup>

- further discuss Survey and Analysis
- discuss Issue Papers
- discuss Interim Report
- (further inventory of present and new legislation)
- preparation on XBRL Europe Day in January/February

Our next SBR meeting (face to face) will be **November (12) 13-15<sup>th</sup>** 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"> <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
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	
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 <del>before May 10<sup>th</sup></del>	All	18-05-30: FI, NL, SE, UA
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	
18-07-19/06	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	
18-09-19/03	Make available the information regarding the FI-webinar on ESMA on November 26 <sup>th</sup>	Elina	
18-09-19/04	Respond to the email (July 23 <sup>rd</sup> ) with descriptions from the Tax-situation in their country	All	
18-10-17/01	Share the information regarding the the SE-conference on the website from XBRL Europe	Gilles	
18-10-17/02	Share information regarding a PoC on blockchain and ESEF in Spain	Daniel	
18-10-17/03	Share announcement regarding Digital Hub	All	
18-10-17/04	Send a personal link to Iceland	Elina	
18-10-17/05	Plan the conference calls for the sub-group Audit Files	Frans	
18-10-17/06	Update the issue paper regarding Entity Identifier with information from FR	Frans	
18-10-17/07	Check the interim report on correct english	Hugh	
18-10-17/08	Final check on the content of the interim report	Frans	
18-10-17/09	Publish the interim report before November 1 <sup>st</sup>	Frans/Gilles	

**Meeting Minutes (Final Version 1.00)**

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18-10-17/10	Plan the conference calls for the sub-group working on the Interim Report	Frans	
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## 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
17-06-06/03	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 Estopnian 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
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	18-10-17
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
18-05-29/02	Create an account on the new website by sending an email to Gilles (CC to Frans)	All	18-10-17
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
18-07-19/02	Distribute the Working Plan of XBRL EU	Gilles	18-10-17
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
18-09-19/02	Make available the presentations of the SE-conference on October 4th	Björn	18-10-17
18-09-19/05	Share the GLEIF-document of the Data Foundation on the website	Frans	18-10-17