Date	April 17th 2019
Topic	**XBRL Europe Standard Business Reporting Working Group Meeting 26**
Place	Conference call (13am CET – 15am CET)
Author	Frans HIETBRINK

0. Content

1. Participants to the meeting

Poul Kjaer (DE), Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Geraud AMIC (FR), Gilles MAGUET (XBRL Europe), Björn RYDBERG (SE), Daniel EIDELMAN (independent consultant), Bodo KESSELMEYER (Anubo), Joel VICENTE (Corefiling)

2. Announcements

Netherlands:
- ➔ Frans mentions that the previous month he noticed that he was not able to make the effort he was able to make in the previous years. There are two reasons for that. The first is the fact that he has made a part-time switch within the Tax Administration (which takes a lot of his time). The second reason is the (lack of) enthousiasm he feels for the work of our Working Group. This concerns both himself, the other members of our Working Group and people with whom he speaks during the XBRL Europe conferences. This is probably a result of the lack of progress regarding visable products. Frans would like to discuss what we need to change in our approach or our efforts to be able to improve the results of the Working Group.
- ➔ Gilles understands that everybody has to cope with priorities and that it is part of the life-cycle of every Working Group to find a new common aim, attract new people, or re-engineer the process, after a certain time.
- ➔ Björn mentions that SBR is a vital element of the work in Sweden, he wishes to keep the Working Group alive. The SE board thinks it is really interesting to get a status-update on the SBR initiatives in Europe and to have a forum to discuss the developments. The survey has been very usefull, but it is hard to get the information from new countries and to et updates. The work regarding Audit Files is performed on several fronts (both ISO and XBRL EU).
- ➔ Elina mentions that it is good to think about the deliverables we can create and the commitment we might give to the work.

➔ Gilles adds that we should enlarge the objectives of the Working Group. The focus "now" is "integrating data-dictionairies". We might look at "integrated reporting" in the banking sectot or integrated project" in the Nordics.

➔ Elina reacts that it is difficult to get people from the Nordic countries to participate in the SBR Working Group.

➔ Gilles asks whether we could find ways to present the information in a better way. Could we connect to the BR-WG, which is revitalized by ESMA/OAM.

➔ Frans asks how we can deal with questions like:
- the interim report s too superficial, can we get more depth?
- the issue papers are too fragmented: can you give an integrated view?
- the issue papers are to much NL, can you give a wider view

➔ Gilles mentions that we might move over from SBR to integrated reporting with use cases like SBR, Nordic Smart Government

➔ Elina thinks it will be very difficult to find people to write articles or produce webinars

➔ Daniel sees no perspective from Spain or Ukraïne as long as there is no generic approach in EU

➔ Valdek mentions that is very difficult to decide which standards to use, because there are many competing standards for the same purpose

➔ Elina mentions regarding UN Cefact Working Group Audit File. They are working on a common reference mode;, which can be used to map all existing technical formats

➔ Björn emphasizes that there is good momentum in Sweden regarding SBR as a valid concept.

3. Minutes of previous Conference Call

3.1. Draft Minutes

There are no other comments during the meeting regarding the minutes of the conference call of January 23rd.
There are no minutes from the activities during the conference in Rome.

3.1. Action List

Not discussed

4. Next meetings

Our next SBR meeting (conference calls) will be May 15th.
➔ further discuss Survey and Analysis
➔ discuss Issue Papers
➔ preparation on XBRL Europe Day in June

Our next SBR meeting (face to face) will be May **28th** during XBRL Europe Day in Paris
➔ presentation form Sweden
➔ presentation from Netherlands

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: - 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: - 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: - 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

5. Actionlist

5.1. Actionlist: to do

Action-nr	Action	Holder	Completed
17-07-19/03	Fill in the survey from DK	????	
17-07-19/07	Prepare an Issue Paper regarding IFRS in 2019	Frans	
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 10th~~	All	18-05-30: FI, NL, SE, UA
18-05-29/05	Discuss the update from Denmark with XBRL DK	Poul	
18-07-19/06	Ask UA what happened in UA: switch from mandated CoA to Referential CoA	Frans	
18-10-17/05	Plan the conference calls for the sub-group Audit Files	Frans	
18-12-19/02	Update the Issue Paper Assurance with information from EE	Frans	
19-01-23/01	Formulate some additional questions to XBRL UK	Daniel	
19-01-23/02	Ask UA to update the information regarding the assurance process	Frans	
19-01-23/03	Have a call with David Allen regarding the questions that has been asked regarding the responses from XBRL UK	Joel	
19-01-23/04	Send some additional questions regarding the survey	Daniel	
19-01-23/05	Send the link to the EE ID-site	Valdek	

5.2. 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 questionnare by email	All	17-01-11
16-12-14/04	Prepare new version of the questionnaire, including explanations	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

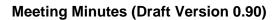| 17-03-15/02	Prepare a new version of the survey: - add "purpose" and "disclaimer" to the intro - add an explanation to every question - add a text field to every question (for clarification)	Elina	17-04-12
17-03-15/03	Prepare an example from the Netherlands	Frans	17-04-12
17-03-15/04	Send a revised 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 --> 17-05-17/03	Fill in the survey before May 9th	Alf Elina Frans Mikael	17-06-06 17-05-17 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 17th	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
17-06-06/07	Prepare a report early 2018 18-01-31 --> fall 2018	Frans	18-11-12
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
17-07-19/02	Fill in the survey from UK	Kyle	18-12-19
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
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 Ukraïne	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
18-01-31/02	Survey UK: mail PDF-document to Frans	Kyle	18-12-19
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 Ukraïne	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
18-05-29/06	Respond regarding the survey from UK	Philip Allen	18-12-19
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

18-09-19/01	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	18-11-12
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
18-10-17/01	Share the information regarding the the SE-conference on the website from XBRL Europe	Gilles	18-11-12
18-10-17/02	Share information regarding a PoC on blockchain and ESEF in Spain	Daniel	18-11-12
18-10-17/03	Share announcement regarding Digital Hub	All	18-12-19
18-10-17/06	Update the issue paper regarding Entity Identifier with information from FR	Frans	18-11-12
18-10-17/07	Check the interim report on correct english	Hugh	18-11-12
18-10-17/08	Final check on the content of the interim report	Frans	18-11-12
18-10-17/09	Publish the interim report before November 1st	Frans/Gilles	18-11-12
18-10-17/10	Plan the conference calls for the sub-group working on the Interim Report	Frans	18-11-12
19-01-23/06	Arrange a meeting in Rome with Mark Goodhand regarding XBRL GL	Joel	19-04-23