Date	January 10th 2018
Topic	**XBRL Europe Standard Business Reporting Working Group Meeting 13**
Place	Conference Call (13pm CET – 15pm CET)
Author	Frans HIETBRINK

0. Content

1. Participants to the meeting

Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Géraud AMIC (FR), Frans HIETBRINK (NL), Nitesh BHAROSA (NL), Mikael EKLUND (SE), Daniel EIDELMAN (UA), John MCALISTER (AUS), Hugh WALLIS (Certent).

Frans received mails that Alf HEIDEMAN (DE), Hans VERKRUIJSSE (NL), Huub LUCASSEN (NL), Björn RYDBERG (SE) will not be able to join this meeting.

2. <u>Announcements</u>

Luxemburg:
- ➔ As XBRL Luxembourg will cease to exist, they have informed XBRL Europe as well as XBRL International that they are stopping on 31 December 2017 our membership in both organisations. Therefore Marc has asked to be removed from the memberlist of our Working Group.

XBRL Europe Day Copenhagen:
- ➔ The XBRL Europe Day will be held on Thursday February 1st in Copenhagen (Deloitte premises). There will be presentations about ESMA, by Denmark and the Netherlands about the usage of XBRL data and by visionaries about the relation between XBRL and Blockchain and Machine Learning.
- ➔ On January 31st there will be meetings of the Working Groups. Our WG will probably start at 14.00.
- ➔ Frans hopes to organize a working session in a smaller setting during the morning of January 31st. Daniel, Elina and Hugh are interested. Frans will send a save the date (**Action: Frans**).

ESMA:
- ➔ ESMA published the draft-DTS which has to be reviewed by the individual countries.

Australia:
- ➔ John is pleased to be able to join the WG SBR and is willing to share information about the Business Case in Australia.

Netherlands:
- ➔ Nitesh mentions that he will share information about the 19th Annual International Conference on Digital Government Research in Delft (30 May- 1 June 2018). Theme: Governance in the Data Age: http://dgo2018.dgsociety.org/home/welcome
- ➔ Nitesh will request the participants of the WG SBR whether he is allowed to use their answers on the survey.

3. <u>Minutes of previous Conference Call</u>
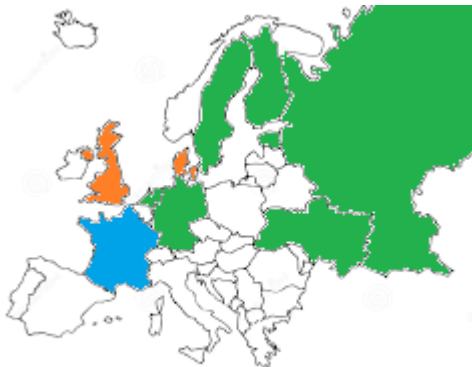
3.1. Draft Minutes

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.

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

Frans mentions that there have been no new responses.

Daniel mentions that there are minor changes, but not worthwhile to make an immediate update. Will be updated later this year.

Geraud has some remarks, which he will send to Frans (**Action: Geraud**) and Frans will do the update (**Action: Frans**).

4.2. Analysis of the responses

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

There are no comments during the conference call.

5. Issue Papers

Frans introduces the sheets in which he presents an overview. The participants agree with this approach.

5.1. Issue Paper Assurance

On January 4th Frans sent a new version (version 0.7) of the Issue Paper, based upon:
- ➔ only small textual changes since the previous conference call
- ➔ the presentation has been harmonized
- ➔ chapter 1 has been harmonized

Geraud sent an update by email (**Action: Frans**).

Daniel mentions that he would like to change note 12. He will send an email to Frans (**Action: Daniel**) and Frans will do the update (**Action: Frans**).

5.2. Issue paper LEI

On January 4th Frans sent a new version (version 0.2) of the Issue Paper, based upon:
- ➔ only small textual changes since the previous conference call
- ➔ the presentation has been harmonized
- ➔ chapter 1 has been harmonized

Daniel mentions that the number of companies has risen to over a million.

5.3. Issue paper Audit File

On January 4th Frans sent a new version (version 0.2) of the Issue Paper, based upon:
- ➔ only small textual changes since the previous conference call
- ➔ the presentation has been harmonized
- ➔ chapter 1 has been harmonized

Elina mentions that the Nordic countries are looking at XBRL GL as instrument within the Smart Government development. Elina will send some material that can be used during the meeting in Copenhagen (**Action: Elina**).

5.4. Issue paper Chart of Accounts

On January 4th Frans sent a prelimary version (version 0.1) of the Issue Paper.

Geraud mentions that the text from Wikipedia regarding France is not correct. The CoA is codified by ministerial decision (**Action: Frans**).

Frans will put more information from the Analysis in the next version (**Action: Frans**)

Elina will share some information about Finland (**Action: Elina**)

5.5. Issue paper Interface Technologies

On January 4th Frans sent a prelimary version (version 0.1) of the Issue Paper.

5.6. Other Issue Papers

Frans mentions that he will start in 2018 with the Issue Paper regarding IFRS.

John mentions that regarding IFRS Australia started the same way as the Netherlands. Australia however has changed its approach and now uses the IFRS-Taxonomy directly.

6. Working Plan of SBR WG 2018

On January 4th Frans sent the final version of the Working Plan, based upon the remarks during the previous conference call.

7. Next meetings

Our next SBR meeting (face to face) will be **January 31st** 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, Langelinie Allé - DK-2100 Copenhagen
- ➔ the exact time (starting around 14.00) has yet to be decided by XBRL EU
- ➔ make plans regarding committing other XBRL II-members to survey and to Issue Papers

Our next SBR meeting (conference calls) will be February 21st, March 10th, April 18th, May 16th:
- ➔ further discuss Survey and Analysis
- ➔ 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: - 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

8. Actionlist

8.1. Actionlist: to do

Action-nr	Action	Holder	Completed
17-06-06/03	Prepare an Issue Paper regarding interface technologies	Frans	version 0.1
17-06-06/04	Prepare an Issue Paper regarding chart of accounts	Frans	version 0.1
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 0.2
17-10-18/03	Reach out to local government regarding follow-up on Tallin	All	
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	
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	
18-01-12/02	Survey: send some remarks from France	Geraud	
18-01-12/03	Survey: update the Survey and Analysis from France	Frans	
18-01-12/04	Issue Paper Assurance: update regarding France	Frans	
18-01-12/05	Issue Paper Assurance: send an update to note 12	Daniel	
18-01-12/06	Issue Paper Assurance: update regarding note 12	Frans	
18-01-12/07	Issue Paper Audit File: send an email regarding XBRL GL as instrument within the Smart Government development	Elina	
18-01-12/08	Issue Paper CoA: update regarding France	Frans	
18-01-12/09	Issue Paper CoA: update with material from the Analysis	Frans	
18-01-12/10	Issue Paper CoA: send an email with information from Finland	Elina	

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 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
17-06-06/05	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	17-09-13
		Hans	17-09-13
17-07-19/06	Update the survey from EE (Base Register Codes = Yes)	Frans	17-10-18
17-09-13/02	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
17-10-18/04	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