

Date	May 16 th 2018
Topic	XBRL Europe Standard Business Reporting Working Group Meeting 16
Place	Conference Call (13pm CET – 15pm CET)
Author	Frans HIETBRINK

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1. Participants to the meeting

Alf HEIDEMAN (DE), Elina KOSKENTALO (FI), Géraud AMIC (FR), Bas GROENVELD (NL), Frans HIETBRINK (NL), Daniel EIDELMAN (UA), Enrique CONEJERO (UA), Katerina RAFALSKA (UA), Gilles MAGUET (XBRL Europe).

Frans received mails that Jesse KRZYSTOF (DE) and Thomas VERDIN (XBRL Europe) will not be able to join this meeting.

2. Announcements

Ukraine:

- As of May 7th Daniel is not working in EU-Finstar, the EU funded technical assistance contract to support UA Financial Regulators.
- The key international donor for the Public Interest Entities initiative is USAID. Last week , May2nd,2018 the RFP to select the application software which will run in the PIE shared service center was published by them.
- The National Securities and Stock Markets Commission (NSSMC) is leading the Public Interest Entities initiative, which is deploying an SBR in Ukraine for its Financial Regulators.
- Katerina is the NSSMC official in charge of the project. As such she responded to the 2017 Survey and is willing to be part of this Working Group.
- Enrique is involved in the definition of the PIE
- Regarding the XEU SBR WG, Daniel looks forward to personally stay involved.

Ukraine (quote fromXBRL-II):

- <https://www.xbri.org/news/ukraine-seeks-proposals-for-xbri-systems-2/>
- DAI Global (DAI), the implementer of the USAID-funded Transformation of the Financial Sector in Ukraine project, has announced a tender for the development and implementation of a Financial Reporting System based on XBRL documents for the Ukrainian Financial Regulators. Proposals are due by 5 June.
- As previously reported, Ukraine's Ministry of Finance, the National Bank of Ukraine, the National Securities and Stock Markets Commission (NSSMC) and the National Commission for the Regulation of Financial Services have agreed a new co-ordinated approach to reporting. Financial statements prepared in XBRL will be filed with the NSSMC and the data then distributed to the other agencies that need this information. The data will also be publicly available, improving transparency in this market.
- An RFP is now available.

Eurofiling XBRL Europe Week Warsaw:

- will be held on May 28th – 30th in Warsaw (at the Headquarters of the Warsaw Stock Exchange).
- the program consists of <http://eurofiling.info/2018/agenda/>
 - Tutorials Day (May 28th)
 - Eurofiling Workshop Day (May 29th):
 - main EF track
 - academic track
 - technology track
 - XBRL Europe Working Groups (May 29th)
 - XII BPB Meeting (09.35-10.15)
 - SBR WG (after 16.00)
 - ESMA
 - General Assembly
 - networking diner
 - XBRL Europe Day (May 30th):
 - main XBRL Europe track
 - academic track
 - SBR WG en petit comité? (May 31st)
- Frans proposes to have an informal Working Group diner on Monday-evening (**Action: Frans**)

European Commission:

- has published a consultation document: "fitness check on the EU framework for public reporting by companies"
https://ec.europa.eu/info/sites/info/files/2018-companies-public-reporting-consultation-document_en.pdf

- in the previous conference call Daniel asked us to pay special attention to chapter “VI The Digitalization Challenge” questions
- from NL there will be no response from the government, but there will be a response from the SBR-partners: NBA+Big-5 (the audit-profession), FRC (the 4 biggest banks)
- Gilles received requests from DE and UK to organize a reply from XBRL Europe. The informal work will be done in Warsaw, the Taskforce will be working in June.
- Alf will ask Sascha Heinig and Martin Jäger to share their reply (**Action: Alf**)

XBRL II:

- Dave van der Ende has almost finished the Case Study regarding “How the Dutch Tax and Customs Administration reduces the administrative burden for businesses using XBRL”. The plan is (still) to publish the paper in May on the website of XBRL II.

Netherlands: filing annual accounts with assurance:

- in March and April 269 audited financial reports from mid-sized companies were digitally signed and deposited at the Chamber of Commerce and Industry, both supported by software developers from the Netherlands as from other countries.
- <https://www.sbr-nl.nl/actueel/nieuwsberichten/item/titel/nederland-eerste-ter-wereld-met-digitale-accountantsverklaring/>

3. Minutes of previous Conference Call**3.1. Draft Minutes**

Daniel asked by email to revise the draft minutes (**Action: Frans**):

- Ukraine:
 - 2-weeks ago an important Memorandum of Understanding was signed. should be:
- Ukraine:
 - March, 27th, a Memorandum of Understanding was signed between the NSSMC (National Securities and Stock Market Commission, the UA SEC), USAID and EU Finstar.
 - It formalizes who will do what in the project which will implement Financial Reporting for Public Interest Entities (single window, electronic only, iXBRL, Ukrainian IFRS taxonomy, based on IFRS 2018, regulator extended, as per new Accounting Law, mandatory in 2019.....)
 - The agreement had been conceptually reached last November, 2017
 - It was published last March, 27th, at:
<https://www.nssmc.gov.ua/2018/03/27/nktspr-za-pdtrimkoyu-mzhnarodnih-partnerv-zapustity-v-ukran-sistemu-podannya-fnansovo-zvtnost-elektronnomu-format/>

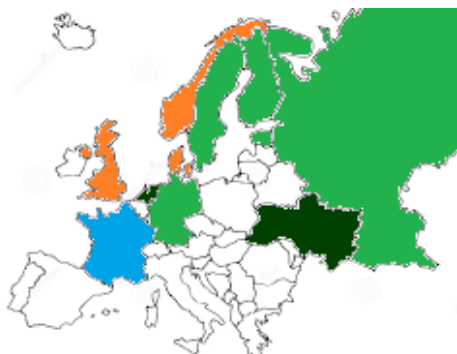
There are no comments during the conference call.

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
Dark Green	response received;	cross domain approach: YES, response is updated in 2018

Frans has sent a request to all the participants (who already submitted an earlier report) to update the survey. There have been a final submission by UA and a draft-submission by NL. Alf will ask Steffen Möller when we can expect the update from DE. Elina mentions that we can expect the update from FI next week. Géraud and Gilles will work on the update in June.

Frans has sent a request to DK, NO and UK to submit their report.

Gilles suggests some names from people from new countries (like Italy, Poland and Spain) to sit down with during the conference in Warsaw to work together on answering the survey. During the informal dinner we will make further arrangements. We will use hard-copy-versions of the survey (**Action: Frans**).

4.2. Analysis of the responses

Frans mentions that there have been a small update on the Analysis since the previous conference call.

There are no comments during the conference call.

4.3. Adaption of the survey

Frans has distributed the final version of the updated survey on April 20th.

5. Issue Papers

Frans mentions the sheets in which he presents an overview.

Issue Paper	Version	Date
Assurance	2018-april	20-04-13
Audit Files	2018-april	20-04-13
Chart of Accounts	2018-april	20-04-13
Entity Identifier	2018-april	20-04-13

Interface Technologies	2018-april	20-04-13
IFRS		not yet started
ESMA		not yet started

5.1. Issue Paper Assurance

On April 20th Frans sent a new version (version 2018-april) of the Issue Paper.

5.2. Issue paper Entity Identifier

On April 20th Frans sent a new version (version 2018-april) of the Issue Paper.

5.3. Issue paper Audit File

On April 20th Frans sent a new version (version 2018-april) of the Issue Paper.

5.4. Issue paper Chart of Accounts

On April 20th Frans sent a new version (version 2018-april) of the Issue Paper.

5.5. Issue paper Interface Technologies

On April 20th Frans sent a new version (version 2018-april) of the Issue Paper.

5.6. Issue paper ESMA as related to SBR

Frans mentions that there will be a government-meeting in NL regarding the approach towards implementing the ESMA-mandate. Frans will use some thoughts from this meeting in the presentation in Warsaw.

5.7. Other Issue Papers

During the session in Warsaw we can think about an Issue Paper regarding the usage of XBRL Data.

6. Next meetings

Our next SBR meeting (face to face) will be **May 29th** during XBRL Europe Week in Warsaw:

- <http://xbrleurope.org>
- XBRL Europe has requested the meeting to be on the afternoon before XBRL Europe Day
- XBRL Europe has decided that Working Group sessions will be for members only
- the exact time (starting around 16.00) has yet to be decided by XBRL Europe
- make plans regarding committing other XBRL II-members to survey and to Issue Papers

Krzystof JESSE (DE), Martin JÄGER (DE), Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Frans HIETBRINK (NL), Daniel EIDELMAN (UA), Hugh WALLIS (Certent), Gilles MAGUET (XBRL Europe), Thomas VERDIN (XBRL Europe) will be present in Warsaw.

Géraud AMIC (FR), John MCALISTER (independent) will not be present in Warsaw.

Our next SBR meeting (conference calls) will be June 20th, July 18th, :September 19th, October 17th, December 19th

- further discuss Survey and Analysis
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on XBRL International Conference (2nd half of November 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

7. Actionlist**7.1. Actionlist: to do**

Action-nr	Action	Holder	Completed
17-06-06/07	Prepare a report early 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	
18-01-31/01	Case Study XBRL-II (Netherlands Tax): publish on website	Frans	
18-01-31/02	Survey UK: mail PDF-document to Frans	Kyle	
18-01-31/06	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	
18-01-31/09	Prepare a discussion how ESMA will influence existing implementations of XBRL	Frans	
18-04-18/02	Pay special attention to chapter "VI The Digitalization Challenge" questions	All	
18-04-18/03	Find out whether local Business Registers will be replying to the EU-consultation	All	
18-04-18/04	Send the replies to the request from XBRL Europe regarding the EU-consultation both to XBRL Europe and Frans	All	
18-04-18/09	Update the information in the survey before May 10 th	All	
18-04-18/10	Prepare some material regarding ESMA as related to SBR	Frans Björn	
18-04-18/12	Decide whether Mikael or Björn will be present in Warsaw	Björn	
18-05-16/01	Organize informal meeting in Warsaw on Monday-evening	Frans	almost done
18-05-16/02	Ask Sascha Heinig and Martin Jäger to share their reply regarding the EC consultation	Alf	
18-05-16/03	Correct the minutes of April 18 th regarding the announcement from Ukraine	Frans	done
18-05-16/04	Prepare survey-sessions with conference-attendees from new countries	Frans	
18-05-16/05	Organize conference calls for Q3 and Q4 2018	Frans	done

7.2. 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	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 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
18-01-31/03	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
18-01-31/08	Issue Paper CoA: include “aggregated reports” in the “cloud” in the model	Frans	18-04-18
18-04-18/01	Send the document regarding EU-consultation to the participants	Frans	18-05-16
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
18-04-18/11	Find out whether Martin Jäger or Sascha Heinig will be present in Warsaw	Alf	18-05-16