

Date	April 18 th 2018
Topic	XBRL Europe Standard Business Reporting Working Group Meeting 15
Place	Conference Call (13pm CET – 15pm CET)
Author	Frans HIETBRINK

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1. Participants to the meeting

Alf HEIDEMAN (DE), Valdek JÄRVPÕLD (EE), Elina KOSKENTALO (FI), Géraud AMIC (FR), Frans HIETBRINK (NL), Björn RYDBERG (SE), Daniel EIDELMAN (UA), John MCALISTER (AUS), Hugh WALLIS (Certent), Gilles MAGUET (XBRL Europe).

Frans received mails that Hans VERKRUIJSSE (NL), Huub LUCASSEN (NL), Nitesh BHAROSA (NL), Mikael EKLUND (SE), will not be able to join this meeting.

2. Announcements

Chair:

- Frans apologizes that he has not been able to prepare Conference Calls in February and March. Also this Conference Call of April 18th could not get the attention that he wished to give it.

Eurofiling XBRL Europe Week Warsaw:

- will be held on May 28th – 30th in Warsaw (at the Headquarters of the Warsaw Stock Exchange).
- The program will probably involve:
 - Tutorials Day (May 28th)
 - Eurofiling Workshop Day (May 29th):
 - main EF track
 - academic track
 - technology track
 - XBRL Europe Working Groups (May 29th 15.00-18.00)
 - SBR WG
 - ESMA
 - General Assembly
 - friendly diner
 - XBRL Europe Day (May 30th):
 - main XBRL Europe track
 - SBR WG en petit comité? (May 31st)
- XBRL Europe has asked “to make everything possible to attract keynote and other speeches at the XBRL Europe day”

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
- Frans will send the document (**Action: Frans**)
- Daniel asks us to pay special attention to chapter “VI The Digitalization Challenge” questions (**Action: All**).
- Daniel asks whether there is an intention from XBRL Europe to reply to this consultation document.
- Gilles mentions that he made a presentation for the ESMA WG. The Executive Committee decided that XBRL Europe should reply.
- Gilles mentions that there will be also replies from ESMA and Bundesanzeiger.
- Gilles asks all the members of the SBR WG to find out whether local Business Registers will be replying (**Action: All**)
- Gilles mention that he will send a call for information to the members of XBRL Europe. Gilles asks all the members of the SBR WG to send that their reply to his call to XBRL Europe (and in CC to Frans (**Action: All**))

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 Best Practices Board had a number of remarks, which are being processed by Dave. The plan is to publish the paper in May on the website of XBRL II.

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/>

Sweden

- ➔ On the 23rd of March Bolagsverket opened the service for filing annual reports for limited companies, using XBRL. The files can be uploaded using a webportal. Already more than 300 annual reports have been filed. The challenge is that software vendors have not yet finalized their software (2 are ready, 12 more are lagging behind. Björn can give a presentation in Warsaw.

Netherlands: Delft University:

- ➔ Nitesh mentions 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>
- ➔ In the preparation of this conference the Technical University of Delft prepared 2 relevant papers:
 - Bharosa e.a. (2018) Steering the adoption of Standard Business Reporting.pdf
 - Dijkhuis e.a. (2018) When Willeke can get rid of paperwork.pdf

Netherlands: filing annual accounts with assurance:

- ➔ early february the first two audited financial reports from mid-sized companies were digitally signed and deposited at the Chamber of Commerce and Industry
- ➔ <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

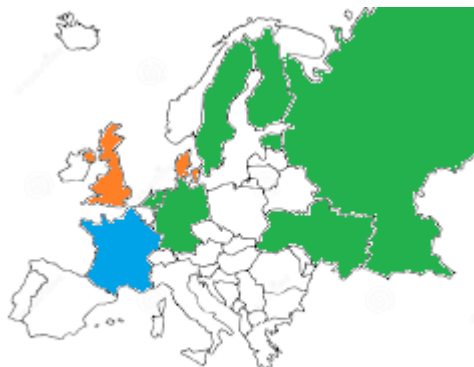
There are no comments during the conference call.

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.

Elina mentions that she was in touch with the Norwegian business registry. Elina will send an email to them to introduce the survey and to invite them to the SBR WG. (**Action: Elina**). Once we received their reply we can send them a link (**Action: Frans**)

Gilles suggests to sit down with new countries (like Spain and Italy) during the conference in Warsaw. Gilles will suggest names in advance (**Action: Gilles**)

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 mentions that as there have been no conference calls in February and March we have not been able to discuss:

- ➔ missing topics in the survey
- ➔ missing functionality in the survey tool

Frans mentions that he has not received suggestions by email.

Frans mentions that he made a few changes to the Survey:

- ➔ added new rows to existing questions; as we want to preserve the existing information, we cannot alter the order of the rows (so the new Row will be after "Other")
- ➔

Frans mentions that he added the following topics to the survey:

- ➔ Sustainability Reporting (as a new row to question 3, 18, 31, 36, 38, 39 and 41)
- ➔ Date of response/update (extra field in question 1)

There are no comments during the conference call.

Frans will send a request to all the participants (who already submitted an earlier report) to update the survey (**Action: Frans**). The participants agree to reply before May 10th (**Action: All**).

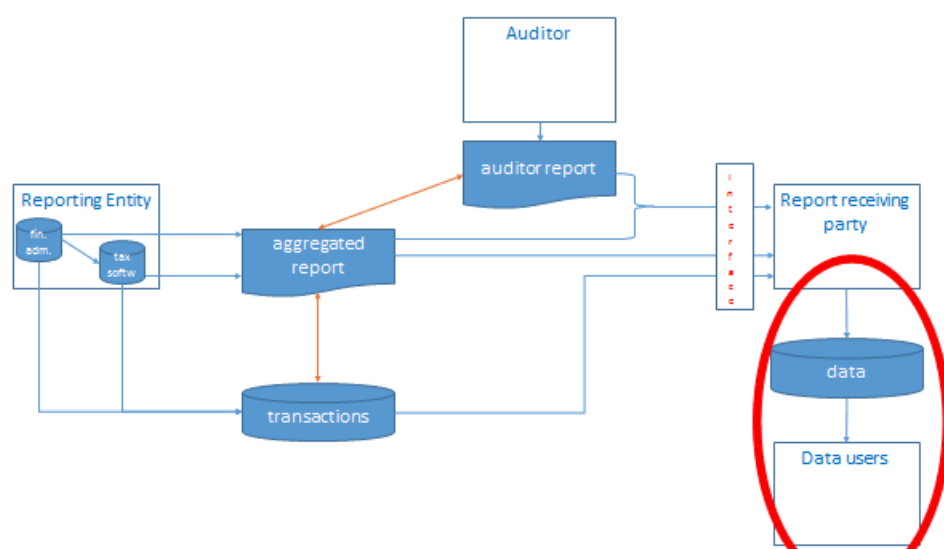
Frans will send a request to DK, NO and UK to submit their report

5. Issue Papers

Frans mentions the sheets in which he presents an overview.

Issue Paper	Version	Date
Assurance	2018-april	18-04-13
Audit Files	2018-april	18-04-13
Chart of Accounts	2018-april	18-04-13
Entity Identifier	2018-april	18-04-13
Interface Technologies	2018-april	18-04-13
IFRS		not yet started

Frans introduces a small change regarding the way we show the overview of SBR regarding the usage of data.



The participants agree to use this figure in all the Issue Papers (**Action: Frans**)

5.1. Issue Paper Assurance

On April 12th Frans sent a new version (version 2018-april) of the Issue Paper. There have been just a few small changes since the meeting in Copenhagen.

During the conference call Björn sent a draft text on Sweden's part:

"For Sweden there is a taxonomy for the auditor's report issued in 2017 by the institute for the accountancy profession in Sweden. The taxonomy is connected to the submission of Annual accounts to the Swedish Business Registrar (Bolagsverket) in the digital filing service in operation from March 2018. The digital filing of annual accounts cover in the first phase the SME sector, and following that the taxonomy is covering auditors reporting in relation to SME's for the limited companies that are mandated to audit."

5.2. Issue paper Entity Identifier

On April 12th Frans sent a new version (version 2018-april) of the Issue Paper. There have been no changes since the meeting in Copenhagen.

On April 16th Elina sent a draft text on Finland's part:

"3.2. Identifying entities in Finland:

3.2.1. Citizens

The citizens are most commonly identified electronically through their online banking identification that is verifying the given social security number for the given person. There exists also a chip ID card but its usage is not so widely spread for identification.

3.2.2. Companies

All Finnish companies have a business identifier "Y-tunnus" that is provided by the The Business Information System BIS ("YTJ" in Finnish). The tax administration is providing electronic Katso-identifier system that verifies the business ID. These are provided also to foreign companies as they might also have liabilities towards the Tax administration. Online banking identification may also be used to identify organizations."

5.3. Issue paper Audit File

On April 12th Frans sent a new version (version 2018-april) of the Issue Paper. There have been no changes since the meeting in Copenhagen.

On April 16th Elina sent a draft text on Finland's part:

"Finland encourages XBRL GL as the commonly accepted audit file to be used in auditing, tax auditing and also as a common data interface in different financial / ERP systems. There is a finnish localization of the XBRL GL taxonomy called "TALTIO" that is more commonly used in this context."

5.4. Issue paper Chart of Accounts

On April 12th Frans sent a new version (version 2018-april) of the Issue Paper. There have been no changes since the meeting in Copenhagen.

In the next version Frans will:

- ➔ add the statement from Geraud that "companies are mandated to map their Chart of Accounts to a Referential Chart of Accounts"
- ➔ include "aggregated reports" in the "cloud" in the model

On April 16th Elina sent an addition to the previous text on Finland's part:

"For public sector entities (municipalities, provinces and their internal enterprises) there is a standardised chart of account and its usage will be mandated in the near future."

5.5. Issue paper Interface Technologies

On April 12th Frans sent a new version (version 2018-april) of the Issue Paper. There have been no changes since the meeting in Copenhagen.

On April 12th Frans sent a Paper from the Technical University of Delft "Dijkhuis e.a. (2018) When Willeke can get rid of paperwork" which might give some new insights

5.6. Issue paper ESMA as related to SBR

Gilles asks whether it is possible to describe how individual countries are preparing themselves regarding ESMA. Frans and Björn will discuss this topic and prepare some material before Warsaw (**Action: Frans/Björn**).

5.7. Other Issue Papers

Following up on Copenhagen we can start to think about an Issue Paper regarding the usage of XBRL Data.

6. Next meetings

Our next SBR meeting (conference calls) will be May 16th:

- further discuss Survey and Analysis
- discuss Issue Papers
- (further inventory of present and new legislation)
- preparation on XBRL Europe Week

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 14.00) has yet to be decided by XBRL Europe
- make plans regarding committing other XBRL II-members to survey and to Issue Papers

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

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

Alf HEIDEMAN (DE) will also not be present in Warsaw. He will ask whether Martin JÄGER or Sascha HEINIG will be present (**Action: Alf**)

Björn RYDBERG (SE) is not sure whether he will be present in Warsaw. He will ask whether Mikael EKLUND will be present (**Action: Björn**)

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	
17-06-06/08	Prepare an updated version of the survey for 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	
18-04-18/01	Send the document regarding EU-consultation to the participants	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	
18-04-18/05	Send an email to NO to introduce the survey and to invite them to the SBR WG	Elina	
18-04-18/06	Send a private link to NO	Frans	
18-04-18/07	Suggest names for 1-on-1-meetings in Warsaw regarding the survey	Gilles	
18-04-18/08	Send an update-link to the participants who already submitted an earlier report on April 20 th	Frans	
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	
18-04-18/11	Find out whether Martin Jäger or Sascha Heinig will be	Alf	

	present in Warsaw		
18-04-18/12	Decide whether Mikael or Björn will be present in Warsaw	Björn	

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 31 st	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

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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 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