

Date	May 29th 2018
Topic	XBRL Europe Standard Business Reporting Working Group Meeting 17
Place	Meeting in Warsaw (16.50pm CET – 18.30pm CET)
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1. Participants to the meeting

Valdek JÄRVPÕLD (EE), Bas GROENVELD (NL), Frans HIETBRINK (NL), Daniel EIDELMAN (independent consultant) and some other participants from the XBRL Europe conference. Because of the XBRL Europe General Assembly Poul KJAER (DK), Elina KOSKENTALO (FI), Björn RYDBERG (SE), Gilles MAGUET (XBRL Europe) were not able to participate in the meeting. They shared their input during breaks of the XBRL Europe conference.

2. Announcements

Informal SBR WG-dinner:

- during the dinner on Monday Elina, Daniel, Valdek and Frans discussed the updates of the survey and ways how to include other countries

XBRL-II:

- next conference in Dubai: 13-15 November 2018, Dubai
- <https://mailchi.mp/xbri/save-the-date-data-amplified-2018-announced-lei-and-digital-identity-frc-prescription-sebi-bank-of-russia-and-more-from-xbri-international?e=ec3ac2fecf>

XBRL Europe:

- is working on a new website
www.xbri.eu
- as the website of XBRL Europe is under construction, it is not possible to add new content to the old website. As soon as the new website is available, Frans will add the new documents.
(Action: Frans)
- to be able to reach the private parts of (our WG-pages on the) new website, you again have to create an account on the website, participants of the SBR Wg can send an email to Gilles (CC to Frans) to ask for an account **(Action: All)**.

EU-consultation:

- DE: the "Bundesanzeiger" will not fill out the survey of the EC-consultation
- NL: the government will not fill out the survey of the EC-consultation

Nordic Smart Government:

- published their Business Case for Nordic SMEs –business to business in January:
- https://nordicsmartgovernment.org/sites/default/files/media/ey_-_business_case_for_nordic_smes.pdf

Netherlands: SBR Banks:

- start with new taxonomies regarding Real Estate (valuation), Standard Bank Declaration, Transport, Lease, Sustainability
- Frans will share the presentation from Bas **(Action: Frans)**

European Commission: information about eGovernment

- in order to facilitate the dissemination of information regarding the development of eGovernments in Europe the NIFO project decided to prepare eGov factsheets and eGov infographic
- <https://joinup.ec.europa.eu/collection/national-interoperability-framework-observatory-nifo>
- there is no information regarding filing of annual accounts

3. Minutes of previous Conference Call

3.1. Draft Minutes

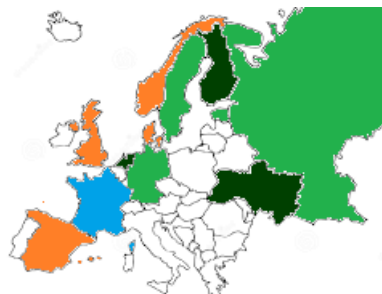
There are no comments during the meeting.

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.

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 mentions that:

- Bas Groenveld is in contact with Spain; Frans sent a personal link so they are able to answer the survey
- he received updates from from Finland, Netherlands and Ukraine
- he discussed with Björn the update from Sweden; there are some open questions which he will discuss with Bolagsverket (**Action: Björn**)
- he discussed with Poul the update from Denmark; there is a meeting from XBRL DK next week, where he will discuss the survey (**Action: Poul**)
- he discussed with Philip Allen the survey from UK; Philip will come with a response soon (**Action: Philip Allen**)

4.2. Analysis of the responses

Frans mentions that there have been updates on the Analysis with the information from Finland, Netherlands and Ukraine.

There are no comments during the meeting.

4.3. Adaption of the survey

Frans has distributed the final version of the updated survey on April 20th. Frans prepared a Word-version which can be used to formulate initial set of answers

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-april	18-04-20
Chart of Accounts	2018-april	18-04-20
Entity Identifier	2018-april	18-04-20
Interface Technologies	2018-april	18-04-20

IFRS		not yet started
ESMA		not yet started

6. Next meetings

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 (November 13th-15th in Dubai)

Our next SBR meeting (face to face) will be **November 13-15th** during XBRL International in Dubai:

- further discuss Survey and Analysis
- discuss Issue Papers
- share/prepare presentations which will be given during the conference

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	18-05-30: FI, NL, UA
18-04-18/10	Prepare some material regarding ESMA as related to SBR	Frans Björn	
18-05-29/01	Update the new website from XBRL Europe with recent documents	Frans	
18-05-29/02	Create an account on the new website by sending an email to Gilles (CC to Frans)	All	
18-05-29/03	Publish presentation from NL: SBR Banks	Frans	
18-05-29/04	Discuss the update from Sweden with Bolagsverket	Björn	
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	

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 Elina	17-06-06
-->		Frans	17-05-17
17-05-17/03		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
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