Template for comments and secretariat observations

Date: 2013/10	Document: CWA_XBRL_WI003-1 (E).doc	Project: **XBRL**

MB/ NC[1]	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment[2]	Comments	Proposed change	Observations of the secretariat
FR/ BdF		2.1	Last paragraph	ge	Lack of "security enforcement"	Last paragraph, add "security enforcement"	
FR/ BdF		2.2	Last bullet of page 6	ed	What does "Take into account the last architecture modelling issues that the required information is providing." Mean?	Clarify	
FR/ BdF		2.2	First paragraph of page 7, last sentence	ge	The sentence is too restrictive. Some successful implementation did not follow this way	Replace by "In some successful XBRL implementation the business models did not change, just the report format resulting in a transparent use of XBRL to the end users.	
FR/ BdF		2.2	Figure 2	ge	The storage of information is not covered	Add a new block with "XBRL Instance data" at the top, "Stored in" as the arrow and "Storage" at the bottom.	
FR/ BdF		2.2	Second bullet of bullet list at end of page 7	ed	Term consistency	Use "annually" and "semi-annually"	
FR/ BdF		2.2	Third and fourth bullet of bullet list at end of page 7	ge	Smallest and biggest size is not enough.	Replace by "What is the profile of reports to be received (medium size, maximum size...) to be handled with a margin of security".	
FR/ BdF		2.2	Fifth bullet of bullet list at end of page 7	ge	Clarification	Replace by: "What response time is needed to process received reports".	
FR/ BdF		2.2	Bullet list at end of page 7	ge	Missing information	Add: "What is the minimum precision accepted for data".	
FR/ BdF		2.3	Last bullet	ge	Missing point	Add: "display what sets of data (templates) are expected for a given reporter".	

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2 **Type of comment:** **ge** = general   **te** = technical   **ed** = editorial

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

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FR/ BdF		2.4	Last bullet of page 8	ge	XBRL cannot, currently, perform validations across multiple instance documents.	Remove "across multiple reporting documents".	
FR/ BdF		2.5	First paragraph	ge	It is better not to wait for all actions to be performed on the receiving side to communicate	Replace by: "Once the receiver has enough information on the terms and conditions of the reporting, it must establish and follow a clear plan…".	
FR/ BdF		2.5	Second bullet of second bullet list	ge	The EA programme will enable the reporters/filers to implement the handling of the new requirements	Replace by: "To enable the reporting entities to study the new requirements and develop or adapt their IT system".	
FR/ BdF		2.5	Third bullet of second bullet list	ge	1) Why "improve the performance" and 2) be more precise	Replace by: "to test the services depaloyed by the receiver in terms of reception, security enforcement, validation, …".	
FR/ BdF		4.1	Data Point Model section	ge	Avoid "marketing" sentences	Remove "robust and consistent".	
FR/ BdF		4.2	Fourth bullet	ge	Need clarification	Replace by: "Lack of native XBRL treatment: XBRL considered as a format, ignoring the semantic information of XBRL taxonomies.	
FR/ BdF		4.2	Section on Architectures	ge	Bus (ESB) is too restrictive	Remove "bus" before "Integration"	
FR/ BdF		4.3	First bullet of page 16	ed	Acronym	Remplace DWH by Dataware house	
FR/ BdF		4.4	SOURCE	ed	Typographical error	Replace "TOGAD" by "TOGAF"	
FR/ BdF		4.4.1	End	ge	Missing functions	Add new section "Expectation handling" with bullets 1) Due dates 2) Messages sent to late filers 3) Have all expected sets of data (templates) been received	
FR/		4.4.1	End	ge	Missing functions	Add new section: "Monitoring and statistics".	

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BdF							
FR/ BdF		5.3	Last bullet of page 21	ed	Clarification (what are "Taxonomy headers"?)	Replace by: "The reporting entity should be able to retrieve all files incorporated in the needed Discoverable Taxonomy Sets (DTSs) to check…"	
FR/ BdF		Annex A	End of first paragraph of page 23	ed	Clarification	Replace "latest FINREP published" by "latest FINREP V1 taxonomy published'.	

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