

Draft CWX-00n 2012-10-29

Oct 29th 2012, CEN WS XBRL informal meeting

Banco de España, Alcala Madrid, España

Goals of this meeting

Clarify scope of CWA's and take some decisions inside CWAs

Present

I. Boixo (Chairman); Katrin Heinze (dial-in); Roland Hommes; Pablo Navarro; Javi Mora; Aitor Azcoaga; Emile Bartole; Inaki Vazquez; Eduardo Alejandro González Blanco; Derek De Brandt

Minutes of this meeting

General remarks from the Chairman:

- <u>Attention!</u> First interim report date is getting near .. CWA's must deliver a first draft within the next 4 weeks. Therefore, it is best not to try to solve all open discussion items now, but put some on the agenda for 2013.
- Further, Chairman proposes to introduce the notion of 3 levels in the CEN package:
 - 1. Part of guidelines is public in Eurofiling
 - 2. Part of guidelines is formalized in European authority
 - 3. Part of guidelines is on National or domestic level

CWA-dedicated sessions

o CWA1:

- is the DPM / taxonomy for supervisors and/or preparers?
 >>> DPM architecture is not destined to preparers, only supervisors and probably only for a handful of people
- Chairman proposes to
 - 1. focus on harmonization topics which are related to instance docs;
 - 2. deal with taxonomy architecture topics next year

- List of tasks Convenor will reset priorities to match chairman's vision
 - 1. Coordination CWA1 project
 - 2. Definition of an European XBRL Taxonomy Architecture
 - 3. Definition of an European Data Point Methodology
 - 4. Definition of European Filing Rules
 - 5. Proposal for a tagging of cells
 - 6. Proposal for a change management on European XBRL taxonomies
 - 7. Proposal for dealing with extensions on European XBRL taxonomies
- Roland walks through the comments in the wiki (European Filing Rules)
 - 1. Decisions are documented in the wiki page http://xbrlwiki.info/index.php?title=Talk:European Filing Rules
 - (comment 12) Long discussion on partial/full submissions. The group decides to enable partial submissions with an update/replace flag in the header taxonomy. This will accommodate the scenarios where:
 - o a subset of facts is reported as correction
 - o different people report for the same institution
 - o an institution sends a large instance (eg. 1GB) in smaller parts for validation purposes imposed by the NSA

Note: the use of the flag is a national discretion

CWA2: presentation by the Convenor, Emile

- Header discussion
 - 1. Header.xml will be defined by .xsd
 - 2. One submission container contains 1 header and multiple instance documents (i = 1..m)
- Container discussion
 - 1. One container gets descripted, unzipped, processed and validated in the way determined by the NSA
 - The container is also usable to provide feedback.xml files to the preparer, providing md5 (receipt traces) and a number of feedback files (j = 1..n)

CWA3: commenting of wiki pages by Aitor

- On the roadmap to "self-reliance" for European NSA's wrt. XBRL, there are 4 phases:
 - Introduce the change to XBRL to the NSA
 - 2. Clarify what the change to XBRL is about
 - 3. Train the NSA about the change to XBRL
 - 4. Support the NSA to anchor the change to XBRL
- CWA3 has deliverables which contribute to phase 2: clarify the change to
- Interdependency with other CWA's!

- The "European XBRL Reporting Entities handbook" will be rephrased to lower expectations; this gives the impression that we will make an end user manual, which is not the intention of the CEN workshop
- ..
- [Please add, I have missed the last part of the meeting]