Template for comments and secretariat observations

Date:	Document: CWA_XBRL_WI00..-.. (E).doc	Project: **XBRL**

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CFL (UK)		throughout		ge	CWA2 has the potential to fill the gap between the payload (XBRL instances) and the specific transport arrangements between reporting parties and receivers. It builds on a number of standards (XAdES, XML-Enc) and de-facto standards (ZIP). However, it attempts to solve multiple problems within one specification, some of which lie in the technical domain and others lie in the business domain. In defining a new format for submission metadata it misses an opportunity to employ the use of a key standard; XBRL itself.	CoreFiling recommend reducing the scope of CWA2 itself (without reducing its utility) by redefining the mandatory header as a purely technical header with a reference to business-relevant information, and that the scope and nature of the business-relevant information be defined elsewhere. This would greatly improve the chances of the standard being widely adopted.	
CFL (UK)		throughout		ge	CWA2 is currently dual purpose: it defines a container format and it defines submission metadata (the feedback container and metadata can be seen as analogous). The container format is much more complete, and it is reasonably straightforward to see how, with a few changes, this could become a useful technical specification. These two purposes are a cause for concern, as it is difficult to see how they fit together naturally in a single specification. This is likely to hinder adoption, as receivers are being asked to not only accept a container format but also the submission metadata options it offers. Interoperability and longevity of the standard are also threatened by the relative instability of the business requirements compared to the technical requirements.	As above	
CFL (UK)		throughout		ge	Also concerning is the choice not to use XBRL as the format for reporting this submission metadata. While it is clear that this information may vary from receiver to receiver (and so does not belong in the base taxonomy), and an argument can be	Suggest XBRLas the submission metadata format.	

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					made that this data should not be part of the same report and therefore does not belong in an extension taxonomy either, this does not preclude the use of a simple, separate XBRL taxonomy. We feel strongly that many potential problems with submission metadata in CWA2 can be avoided by using XBRL where many of these complex issues have been settled or the options are well known.		
CFL (UK)		throughout		ge	The precise requirements regarding what data will be collected with each submission have not been clearly captured. It seems highly likely that these will vary between receivers and be liable to change. With this in mind, a lower risk approach would be to provide a mechanism for identifying metadata, without suggesting a fixed metadata format at all. A fixed metadata format cannot deliver alignment if receivers' requirements are different.	Do not define specific submission metatdata.	
CFL (UK)		5.4.2		ge	The Registered Organization Vocabulary is very large with no clear alignment with the metadata that receivers wish to collect. While its use is optional, it is doubtful that it's ever an appropriate choice. If this level of detail were required along with the main submission, XBRL would be a much more robust solution.	Drop any reference to the ROV. If this type of submission metadata is necessary, XBRL should be used.	
CFL (UK)		(schema)		te	The current definition of the header.xml file mixes system-relevant information about the container itself (such as the list of contained files), and business-relevant information about the submission (such as the legal entity making the submission). The header.xml would benefit from greater separation by moving the metadata into a separate file. The current header.xml format is unnecessarily restrictive in that a receiver cannot easily use other formats for the metadata (such	Separate system-level information from business-relevant information. To this end, CoreFiling recommends that the header.xml becomes a simpler header with only system-level information about the submission. Currently, this amounts to a list of files (data instances, sub-containers and other files) and a globally unique ID for the submission. This simple header corresponds reasonably	

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					as XBRL or some existing - perhaps even binary - format). This problem is eliminated entirely if the header.xml only contains a reference to another file and this also achieves a much cleaner separation of concerns. This is particularly important since the business-relevant submission metadata is expected to vary greatly from receiver to receiver and is not something that CEN can (or wish to) dictate. Some receivers may not require any business-relevant submission information at all beyond the contained instances. The system level information, specified alone, will provide a robust basis for tool interoperability. Simple, useful and well-defined formats tend to stand the test of time (such as ZIP itself). The fact that the header.xml has three possible schemas adds complexity with no clear benefit. It would aid widespread adoption if CWA2 provided a pure container format, allowing receivers to determine what metadata they wish to collect and in what format.	closely to the "basic header" described in the current version of the specification, keeping the "out of the box" complexity very low. The requirement to provide additional submission metadata would be easily met by a simple reference from the header to a file within the ZIP container.	
CFL (UK)		1	3	ge	The CWA2 specification notes that: “ Metadata such as sender of the document, contact details, date and time of submission, version, digital signature, etc. are not included in the taxonomies, because they don't belong to the data model. On the other hand, and often for legal reasons, these data are required by national regulators. ”	We would argue that this information is either only system-relevant (time of submission, version, digital signature) or an argument could be made for including it in the data model since the receiver has a need to collect the data together. In any case, and especially if the motivation is legislation, it would be prudent to use a well established and verifiable solution with good tool support. XBRL certainly fits these requirements, and any other solution (especially a custom one) introduces risk and will inevitably lead to repeating work already done by the XBRL community.	

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CFL (UK)		5.3.2		Te	One of the strengths of both XML-Enc and XaDes is that they have a mechanism for identifying the algorithm in an extensible way. For example, the XML-Enc specification says: " This specification defines a set of algorithms, their URIs, and requirements for implementation. Levels of requirement specified, such as "REQUIRED" or "OPTIONAL", refere to implementation, not use. Furthermore, the mechanism is extensible, and alternative algorithms may be used. " The current CWA2 specification unnecessarily restricts the algorithm (to AES-256 in this case). Commonly available implementations support a much wider range of algorithms, and in principle it should be down to the receiver to specify an acceptable set of algorithms. As the specification currently stands, it will need to be modified whenever AES-256 is no longer considered secure. It also renders the specification unsuitable if AES is deemed undesirable by a given receiver for any other reason (such as a similarly secure algorithm with better performance characteristics being available).	It would be better for the CWA2 container format to retain the flexibility of the underlying standards. It would still be within the power of a receiver to restrict the algorithms they choose to accept. The receiver can of course change this restriction at their discretion without any change to the underlying standard.	
CFL (UK)		(schema)		Te	Regarding the container schema: FileType - This element identifies each file as a DataInstance, OtherFile, SignedAndEncryptedSubcontainer, SignedSubcontainer, or CompressedOnlySubcontainer. This is system-level information and therefore		

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					shouldn't be coupled to a specific choice of metadata. The information about whether or not a subcontainer is encrypted or signed is triply redundant as it's also available in the file name of the subcontainer and (by detection) the subcontainer itself. The term "file type" is also confusing as it normally refers to the type of file (format, extension, MIME type, etc) not the role it plays in a given context. This property would be more accurately referred to as the "role" and the values "Payload", "SupportingInformation" and "Subcontainer" should be sufficient. Destinee - This element is problematic as its domain isn't defined. This is illustrated by the example value "NSA" in StandardHeaderWithoutRegOrg.xml provided as part of the public consultation. TestFlag - Turning testing on and off should be an out of band setting. This is important in order to be able to run tests replicating the live environment as closely as possible, especially where cryptography is involved. Being able to control this out of band is required if there is ever a need to test or diagnose using real encrypted or signed data.		
CFL (UK)		(schema)		ge	Regarding the container feedback schema: ContainerName, ContainerHashValue - The purpose of these elements is not clear.		
CFL (UK)		(schema)		ge	InstanceCreationDateTime - This isn't documented. Which instance is this referring to? Why is (only) creation time important?		

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CFL (UK)		(schema)		ed	ContainerSuccessFlag / ContainerValidationFlag - There is a conflict between the name in the schema and a name in the specification.		
CFL (UK)		(schema)		ge	ValidationPhaseType - These shouldn't be predefined by the specification. Some of these are clearly not phases (e.g. "FolderNamingConvention").		
CFL (UK)		(schema)		te	Regarding the instance feedback schema: Fixed phases are defined, and as per the container feedback, this is limiting the phases a processor may use. As an example, there are separate phases for "XBRLValidation", "XBRLValidationDimensions", "Calculations" and "Formulas". It is unclear what these mean (does "Formulas" refer to XBRL Formula?).		
CFL (UK)		(schema)		te	Other phases such as "DisclosureChecks" are quite specific, and requiring this granularity is unnecessary.		
CFL (UK)		2		ge	Section 2 identifies 3 senders (reporting entity, technical sender, content producer). What is the purpose of this information? The legally responsible entity is a legitimate thing to include. Any subcontracting arrangement should be irrelevant to the receiver. It seems highly unlikely that receivers will be interested in distinguishing between these 3 entities. It certainly seems highly specific, and would therefore be addressed by following the recommendation to move any business-relevant information out of the header.xml		

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CFL (UK)		2		ed	The subsections under section 2 are labelled 3.x.		
CFL (UK)		3.6.2.2		Te	Reserving container.zip is not necessary and is very restrictive. It presents a significant burden as it means multiple containers cannot be stored in the same directory, and multiple sub-containers cannot be stored under the same parent path within the ZIP.		
CFL (UK)		3.6		te	The instance feedback files are specified as having the original name with the suffix changed to ".xml". The XBRL 2.1 specification is silent on file extensions, so ideally CWA2 shouldn't assume anything about extensions (even that instances have one, although this is extremely unlikely). In the case of the instance already having an extension of ".xml" the extension will not have changed. In general, a number of instance file names in the container may map to a single instance feedback file name under this transformation, with undefined results. The ambiguity needs to be resolved. Ideally, the feedback file name should be insignificant and a reference to it (and the original instance) should be included in the feedback.xml instead. This would allow for better handling of feedback in other formats where certain naming conventions may be common.		
CFL (UK)		5.2.1	1	ed	There's a typo in the following text (should be "as long as multi-volume ZIP is not used"): " Many tools in the market can create ZIP compressed files; interoperability problems are not known as		

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					long as multi-volume ZIP is used. This is why multi-volume ZIP compressed files are not supported by this CWA version. ”		
CFL (UK)				te	containerfeedback.xml should simply be feedback.xml to align with the naming of header.xml		
CFL (UK)		3.6.5	All	te	Indicating the exact type of file with .signed.xml, .externalhash.xml is not extensible. There is no need to identify a file as encrypted or signed, though this may aid optimisation and error reporting. If this is desirable, this information would be more appropriate to include in the header.		
CFL (UK)	1	4.1	2	ed	“A container may also contain other containers. The way of processing containers inside containers is not covered by the present standard”. The specification should either define the meaning of sub containers or stay silent (since the containers can contain any files).		
CFL (UK)	1	3.3.3	4	Ed	Restricting additional feedback files to "visual" feedback is unnecessary (although it works well as an example). It would be better to leave the nature of these other feedback files open.		
CFL (UK)	last	5.3.2	Last	Ed	It is not necessary to include details of how the decryption specified by the underlying standard operates: “When de-ciphering, the receiver's private key will be used to obtain the AES secret key, which will enable the receiver to decrypt the file using AES256.”		
CFL (UK)		5	Multiple	ed	The specification should make a clear distinction between normative (structural) definitions and non-normative descriptions (e.g. typical processes). It should focus on the end result. This would also offer the opportunity to remove the		

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					redundant "Per analogy" section.		
CFL (UK)		6.5.2, 6.5.3		ed	"2-layer submission process with repackaging" and "2-layer submission process with regeneration" are identical from the perspective of the container format. They stand as useful examples, but shouldn't be presented as separate.		
CFL (UK)			Multiple	ed	We recommend removing the "to be added if required" sections (if and when they are found to be required they can be added back with complete text).		
CFL (UK)	3	A.2		ed	We recommend removing "Differences to the published standard?" from the possible instructions as there's little value in a standard that allows arbitrary deviation.		

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