

# Supervisory Reporting Working Group

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XBRL Week  
Madrid 2015-06-02

- ❑ European Supervisory Authorities define taxonomies for Europe-wide reporting. These authorities are currently EBA, EIOPA and, very soon, ECB.
- ❑ The European taxonomies have to be used in different European countries by supervisory authorities, submitters and software providers.
- ❑ Some NSAs also develop local taxonomies for their complementary needs.
- ❑ These taxonomies are developed by a small number of in-house or external experts and may present issues to other stakeholders or point of optimization.
- ❑ Taxonomies have a potential large number of stakeholders, but European authorities only dialogue directly with National authorities that may lack XBRL skills.
- ❑ The same issues may be discovered by several stakeholders, they have to be documented, sent and processed several times.

## □ Sharing

- Information related to Supervisory Reporting will be shared by the members of the group
- Issues related to Supervisory Reporting will be shared by the members of the group.
- Early versions of taxonomies may be communicated to the SR working group that may test them against various tools and provide feedback.
- Test cases and best practices proposed by members may be shared.

## □ Liaison

- Information related to Supervisory Reporting will be shared by the members of the group.
- Topics related to supervisory reporting may be freely discussed in the group, including: filing rules, best practices, choice of implementation.
- Follow up on CEN WS XBRL workshop deliverables...

## □ Presentations

- The group may be involved in communicating information related to Supervisory Reporting, like conferences or presentations to reporters or software providers.

- ❑ Publish information, experiences and lessons learned from preparers and authorities on the group's internal wiki
- ❑ Gather issues, assess them, share and liaise with authorities
- ❑ Provide feed-back and liaise with authorities on their taxonomies and related topics (filing rules, security, transfer mechanisms, metadata...)
- ❑ Liaise and facilitate dialogue between existing content and technical working groups on European taxonomies and related topics

# Out of scope

- ❑ The working group has decided not to:
  - redefine taxonomies;
  - edit or modify taxonomies.

- ❑ Any party involved in supervisory filings under XBRL format
  - Banking, financial institutions, insurance companies... more specifically regulatory reporting departments
  - European or National authorities
  - Integrator and consulting partners providing services to filing companies
  - Software developers companies that provide tools used for regulatory filing
- ❑ The working group members are affiliated by membership to XBRL Europe, directly or through organizations recognized by XBRL Europe.



## □ Wiki

[http://xbrlwiki.info/index.php?title=Supervisory\\_Reporting\\_Working\\_Group](http://xbrlwiki.info/index.php?title=Supervisory_Reporting_Working_Group)

## □ Distribution list

[xbrleu-sr@googlegroups.com](mailto:xbrleu-sr@googlegroups.com)

## □ Conf-call

Last Thursday of every month

## □ Face-to-face meetings



Thank you