



THE XBRL NETWORK OF THE
COMMITTEE OF EUROPEAN BANKING SUPERVISORS

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CALL FOR COLLABORATION POSITIONS

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0 Introduction to Collaborator Positions

The COREP and FINREP projects, (hereinafter referred to as the project), are being carried out by a number of collaborators distributed in different cities. The project has reached a significant milestone with the current implementation of XBRL technology for Banking Supervisor reporting in a number of countries in Europe. As a consequence, this call for collaboration has the objective of ensuring, through the provision of specific resources, the project stability in the medium and long term.

A number of collaboration positions are described here, in the context of the COREP and FINREP projects. Each collaboration position is oriented to describe a single task. The project workload has been split into the maximum number of independent tasks while minimizing each task's workload and requirements. Each collaboration position requires a part time effort, to be carried out in any place, without travel requirements (except stated otherwise).

Common requirements for all these positions include: an interest in the project, a commitment to contribute as a collaborator for at least one year, and some ability to communicate in English. The collaboration positions are for volunteers, therefore no payment, subsidies or any kind of monetary reward, as income or otherwise, should be expected. Likewise, travel, accommodation or any other expense of any type will also not be reimbursed. Not surprisingly, most of the volunteers to date have come from Banking Supervisors involved in the XBRL reporting.

Applications for, expressions of interest in or questions relating to any of these positions should be sent at any time to info@corep.info or info@finrep.info.

1 Project Content Manager

The COREP and FINREP projects are generating a number of documents. Some other documents, generated outside the project, are also relevant for the project. This bibliography of information should be updated and maintained in order, offering a relevant set of documents for interested parties. Bibliography repositories include website, e-mail files or other cyber-facilities.

The responsibility of the Project Content Manager (traditionally known as librarian) is to ensure coherence and comprehensiveness in the project documentation. While amendments and updates are the responsibility of the respective authors, the Project Content Manager should be aware that the pertinent maintenance is been carried out in due course. The complete set of project documentation should be made available to the interested parties in a structured and comprehensive manner, monitored by the Project Content Manager.

2 Control Version System Manager

The COREP and FINREP taxonomies should be maintained and updated from time to time. Each taxonomy modification should be carefully carried out and properly reviewed and tested. The project team in charge of taxonomy maintenance is located in different cities and institutions across Europe.

A control version system (CVS) is the usual tool used for maintaining the coherence in IT projects that are modified from different points. Several CVS solutions have been considered by the project team; however a solution is yet to be found. Among others, there are issues related to strict security rules in the Supervisory institutions preventing an easy access to the internet-based CVS solutions. Other constraints that apply include the cost factor: any CVS solution should be obtained at zero or very limited cost, for instance using open source solutions or accepting the offer from companies wishing to collaborate in the project.

The CVS manager should review the different potential CVS solutions and assess the best suitable approach for the project. Upon approval, the CVS manager will be responsible for the implementation and maintenance of the CVS aspects of the project.

3 Webmaster

The COREP and FINREP projects are located in a single website with two different domain names (URL) i.e. www.corep.info and www.finrep.info

Part of the information in this website (i.e. taxonomies and some documentation) is to be replicated/hyperlinked in the CEBS website at www.c-ebs.org .

The webmaster should maintain the project website and also help the CBS website webmaster as well. In order to avoid dependencies in the future, easy web technology and tools should be used, and simple *W3C valid* best practices should also be followed.

4 Bug Tracking Manager

The COREP and FINREP taxonomies, as well as all computer programs, have errors. In the case of COREP and FINREP, this fact should be considered in the context of a persistent lack of relevant test cases. Consequently, bugs are frequently being detected on the national extension and implementation of these taxonomies. The Bug Tracking Manager should take care of the reception of bug advices, open the proper bug track, assess the bug description and its impact, check that the bug is properly addressed and documented, and close the bug track when the corrected edition of the taxonomy is released.

5 Testing Manager

The COREP and FINREP projects will eventually receive test cases, as it has been stressed on different occasions. The methodology to manage test cases has been documented since the beginning of the project, and it is available to the public at www.corep.info/testing/testing.html .

When the test cases finally arrive, then the Testing Manager should take care of reception, tracking, test execution and results analysis. Due to the specific framework of the Banking Supervision, in order to avoid any kind of reputation risk, test providers

identity must be preserved in secret. Test cases should be transformed into anonymous data as described in the testing documentation.

6 Newsletter Editor

The COREP and FINREP projects are generating news at both European and National level. Most of this information is currently disseminated through the e-mail distribution list (300+ subscriptions) via individual e-mails.

The Newsletter Editor should issue a Newsletter at predefined intervals, oriented to the public interested in the XBRL aspects of COREP and FINREP implementation in Europe. The Newsletter Editor will select the relevant topics, ask for collaboration or special articles, and link with sources of relevant information as the XBRL Consortium, Banking Industry, Accountancy Bodies (primarily in relation to IFRS and the work of the IASB), Non-European Supervisors, the EU Commission (with respect to new or amended relevant directives), and so on. The goal is to maintain a flow of periodical information in a structured way. The Newsletter may cover any aspect of the project or related topics. The only exception is that the Domain (Supervisory) aspects are NOT to be covered in the Newsletter. Domain (Supervisory) aspects are NOT within the competence of the XBRL network.

The Newsletter will be freely distributed in electronic format.

7 Best Practices Editor

The COREP and FINREP projects are being implemented in different European Countries, following different approaches. The lessons learned in a Project Team may be useful for other colleagues. Some topics are currently disseminated through the e-mail distribution lists, others in presentations on workshops and conferences, and others in other formats.

The Best Practices Editor should prepare a structure to collect all this valuable information, as well as encourage Project managers to share the lessons learned and document the best practices followed.

In order to facilitate the Best Practices Editor tasks, the wiki space www.wikixbrl.info is available as a central, freely accessible repository of XBRL-related information. Any Project Manager or practitioner is encouraged to contribute to the creation of what might be called the Best Practices collection which will be located on <http://www.wikixbrl.info>. The Best Practices Editor should be aware of the proper use of this public tool, made available by XBRL Spain jointly with the University of Bucaramanga (Colombia).

8 Taxonomy Acknowledgment Manager

The COREP and FINREP taxonomies are now stable enough to initiate the preparation for the acknowledgment process in XBRL International. Taxonomies, documentation and other relevant material should be prepared properly, according to the steps described at www.xbrl.org/TaxonomyRecognition

The lessons learned in this acknowledgment process will be very useful for National projects, mainly when extending of COREP and FINREP taxonomies. A Best Practices chapter about Taxonomy Acknowledgment should be a deliverable of this exercise.

9 Legal Adviser

The COREP and FINREP projects are impacted by legal issues in several ways:

- Intellectual Property Policy of XBRL International. See www.xbrl.org/legal
- Intellectual Property Policy of the IASB, due the fact that FINREP extends the IFRS taxonomy. See <http://www.iasb.org/xbrl/index.html>
- The XBRL deliverables of COREP and FINREP include the Copyright of CEBS Secretariat Ltd.
- Inclusion of legal references (provided by other Networks) in COREP and FINREP taxonomies.
- Inclusion of legal translations (provided by relevant bodies) in COREP and FINREP taxonomies.

- Disclaimers. All the Information Technology deliverables include a disclaimer, describing the provider's responsibility (usually none) and the user responsibility (usually all)

No Information Technology expertise is required here, but legal expertise (or access to legal experts) is mandatory.

10 Taxonomy Reviewer

The COREP and FINREP taxonomies must be carefully reviewed in order to improve the overall quality. The review process includes several topics, as testing the taxonomies with different taxonomy editors, pass the test cases, checking of Best Practices fulfillment, assessment of potential impacts in national extensions, and so on.

The requisite profile of the Taxonomy Reviewer is an XBRL expert with access to the necessary tools and knowledge about taxonomy development.

11 Versioning WG Member

The COREP and FINREP taxonomy changing process follows the best practices documented in **CX-076 edition management**. This document describes how to issue new releases and versions. This is a very important aspect in order to maintain the coherence and compatibility with the different versions of COREP and FINREP taxonomies.

XBRL International has a working group specialized in Versioning issues. Participation in this working group by the Versioning WG Member is very important for the future maintenance of the COREP and FINREP taxonomies. Due to the combined facts of the well defined business case, complex taxonomy structure and national extensions, the COREP and FINREP practitioners are in a solid position to contribute to the development of a Versioning Standard for the sake of the XBRL Community.

12 Formula WG Member

The COREP and FINREP validations on instance documents (supervisory reports) are limited due the lack of a Formula Specification powerful enough to deal with dimensional taxonomies. The traditional approach with Calculation Linkbase is too limited to be useful enough in COREP and FINREP frameworks.

The Formula Specification is in development since years ago, and the current works will be on course probably for a substantial time still. Until the Formula Specification becomes a reality implemented by the Software Industry, the validations in COREP and FINREP frameworks should be done out of the XBRL standard. Adding the power of proper validation for COREP and FINREP reports expressed in XBRL instance documents is of the utmost importance for Banks and Supervisors.

Collaboration of experts in XML, XPath, XQuery, and XBRL will be more than welcome in the XBRL International Formula Working Group.

As an immediate and particular case, a proof-of-concept exercise with XQuery should be done right now. The proposal is to use the XQuery standard to validate a selection of COREP test cases against a selection of COREP business rules. The goal is to learn lessons and investigate the possibilities of this XML standard, at least until the final XBRL Formula Specification become available. This exercise may be done by way of a specific task force.

13 Taxonomy Developers (*Core Team*)

The COREP and FINREP taxonomies have been developed by a *Core Team* since 2005. Core Team members are also involved in all the aspects of the COREP and FINREP projects, including the coordination of other collaborators. The COREP and FINREP projects may be view as a concentric structure of circles, with the Core Team in the inner circle, coordinating the efforts of the outer circles.

In 2007, two of the Core Team members are moving to other positions. The other members of the Core Team are heavily involved in national extensions.

In order to preserve the continuity and stability of the Core Team, a limited number of XBRL experts would be welcome.

Successful candidates should be formally allocated by the respective Supervisors, in order to establish a medium and long term inclusion in the CORE team. Requirements are, among others, enthusiasm for the project, IT expertise in XML/XBRL, enough working time allocation, capacity to work independently, sufficient self-motivation to finish the tasks, good English command and authorization to travel around four times per year.

14 English Proofreader

According to Noam Chomsky's Theory of Generative Grammar, (*Syntactic Structures, 1957*) humans have an innate knowledge of their own language. This innate knowledge or *competence*, enables people to generate all possible grammatical sentences. This is not to be confused with the way in which they use the language in reality, *performance*, transforming this competence into everyday speech according to specific syntactic structures. (BTW, all computer languages, including XBRL, are still based in the unsurpassed Chomsky's roots).

Due to the multi-national membership of the COREP and FINREP core teams, the relevant documents are written by individuals for whom everyday syntactic structures are based in their native language, which is mostly non English. As result, the original document is based in the syntax of the author's language wrapped in English.

A native English-speaking proofreader would support the XBRL Network of the CEBS by reading and correcting the non-English syntax in COREP and FINREP relevant documents.

15 Tools Reviewer

Software providers are happy to collaborate in the COREP and FINREP effort with XBRL tools. The XBRL implementation paradigm is based in taxonomies expressing business rules in the formal XBRL language, and software tools (to be provided by the Industry) implementing the taxonomy rules with real data into XBRL instance documents.

XBRL software providers ask for the collaboration of XBRL practitioners in proof of concept and beta testing, among other phases. The XBRL Network of the CEBS is very happy to collaborate with the XBRL Software Industry for the sake of the XBRL community.

The Tools Reviewer will be the interface between the Industry and the XBRL Network of the CEBS in testing tools, defining requirements and providing feedback.

A few proof-of-concept tools had been developed in the COREP project, as appears in, www.corep.info/tools/tools.html

The Web based tools are frozen, but the Excel tools should be maintained for test case management. Additional tools may be useful also for test case management. The Tools Reviewer will also coordinate the efforts in this area, and therefore some programming skills are required.