



**Plan for 6<sup>th</sup> European Supervisor XBRL Workshop  
with focus on implementation of COREP and FINREP  
using commercial tools  
Internal Draft dated 2006-06-13  
CX-072**

**Table of contents**

<b>INTRODUCTION.....</b>	<b>2</b>
<b>THE 6<sup>TH</sup> EUROPEAN SUPERVISOR XBRL WORKSHOP.....</b>	<b>3</b>
1.1 A SUPERVISORY XBRL PROCESS FRAMEWORK.....	3
1.2 SUPERVISORY USE CASES .....	4
1.3 GENERAL REQUIREMENTS OF XBRL SOFTWARE .....	5
1.4 FORMAT FOR POSTING USE CASES .....	5
1.5 USE CASES .....	6

## Introduction

By September 2006, final versions of the COREP & FINREP taxonomies will be released. This will be the official release in full compliance with the final COREP & FINREP templates and based on an extensive technical and business review.

Therefore, one of the main tasks of the project will have been successfully completed. However, there is one important challenge left which the project team is facing now: To make the XBRL part of COREP & FINREP even more successful, it is not enough to just finish the taxonomies but also to distribute them to the European supervisors. Since the experience of European supervisors with XBRL is not very extensive, the XBRL project team regards the following issues as important:

- European supervisors should be convinced of the advantages that XBRL has to offer compared to proprietary solutions (ease of implementation, performance, security). They should be informed about the technical and business possibilities that come along with the introduction of XBRL. Furthermore, they should be told about sample XBRL-related processes and how to implement them.
- In addition to the first point, the implementation of useful processes should be performed with existing solutions of XBRL software vendors. Within this context, two aspects play a very important role:
  - The solutions must be integrated into existing technical environments. Each supervisor already has a functional technical solution in place for the supervisory process and most of them are not going to abolish it. Therefore, the XBRL component should be an *extension* of the traditional process.
  - The solutions must be interoperable both with other XBRL compliant tools and with standard applications, for example the Microsoft Office Suite (Excel, Access), Adobe PDF, or existing relational databases.

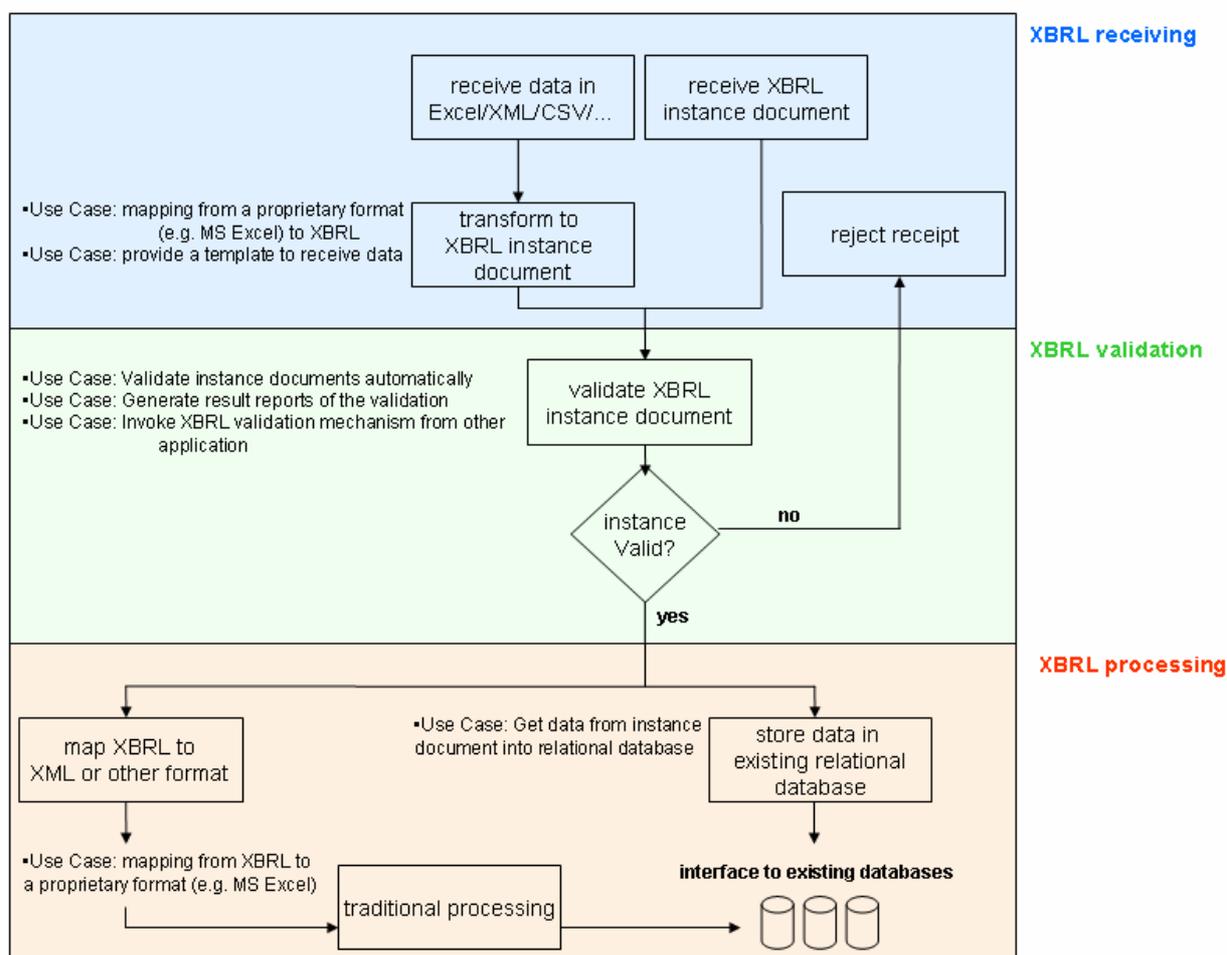
While the previous European Supervisor XBRL Workshops concentrated mainly on the technical details of XBRL in general and the COREP & FINREP taxonomies in specific, the 6<sup>th</sup> Workshop should focus on practical solutions and actual implementations. The main purpose of the Workshop is to establish a connection between interested European supervisors who are defining their requirements and use cases for XBRL, and software vendors who can present their solutions.

This document is the first step in planning the Workshop. Its purpose is to collect and summarise the most important XBRL use cases used by supervisors. Thus, this document is open to any interested supervisor and it provides an opportunity to define a specific use case and to pose technical or architectural questions. It also serves as a compendium for software vendors to gain an insight into the requirements and use cases of supervisors. Any software vendor offering a solution for one or more of the use cases stated in this document is invited to attend the 6<sup>th</sup> European Supervisor XBRL Workshop (time and place have not yet been determined).

## The 6<sup>th</sup> European Supervisor XBRL Workshop

### 1.1 A Framework for the Supervisory XBRL Process

To ease the definition of use cases and sample processes, the XBRL team has defined a general “process framework” which covers the most important steps for the supervisory process. Although some examples are given for each of these steps, the list must not be regarded as complete. The opposite is true: Any supervisor is welcome to extend this process framework with his or her own requirements and use cases:



The individual steps of this process are described below. A more detailed description of these use cases can be found in the following sections of this document.

- **XBRL receiving**

Refers to any necessary technical steps related to the receipt of instance documents. This can roughly be divided into two different aspects:

- To receive XBRL instance documents directly.
- To receive the data in any other format and create an XBRL instance document based on this data. Another possibility is to provide any kind of template (e.g. an HTML form) which can be filled in by a financial institution.

- **XBRL validation**  
Refers to any necessary technical steps related to the validation of instance documents and checking the quality of the data received.
- **XBRL processing**  
Refers to any necessary technical steps related to the processing of the data after validation. This is the most complex step since it has the most alternatives. Two aspects which should be considered are the following:
  - To save the data contained in the instance document in a traditional relational database.
  - To transform the instance document into any other traditional format and perform the traditional processing. This possibility is chosen if a supervisor decides to introduce XBRL but does not want to change all his existing systems at once.
- **XBRL reporting**  
The reporting process is used to generate individual reports based on the collected data (e.g. consolidated or specific-purpose reports). This is important for the business departments and for management. There are two possibilities:
  - The reporting can be done by existing tools. This requires the data contained in the XBRL instance documents to be stored in existing databases.
  - The reporting can be done directly from the instance documents.

## 1.2 Supervisory Use Cases

This section contains all the use cases which have been requested by supervisors. These use cases have been identified by the XBRL project team members thanks to their experiences with national supervisors. Of course, every supervisor is invited to add his or her own specific requirements and use cases.

The format of these specific use cases includes a use case number, title and description.

For software vendors, this chapter represents a summary of the supervisory requirements. To make the 6<sup>th</sup> European Supervisor XBRL Workshop as effective as possible, any software vendor presenting a solution should take the following aspects into account:

- The software should be a solution or implementation for at least one of the following use cases. Any other kind of XBRL software is currently not required by European supervisors. At the beginning of your presentation please explain which use case you are going to show a solution for, referring to the use case number.
- If possible, it would help a lot to receive information about your software beforehand, as well as to see a running live demonstration. The XBRL project team will make sample taxonomies and instance documents available which can be used during your presentation. Using COREP and FINREP XBRL documents proves the point that the software is actually able to work with this data.

### 1.3 General requirements of XBRL software

There are some general requirements which apply for every XBRL software component. These requirements guarantee the smooth integration of the software into existing environments, the interoperability with existing software (XBRL and non-XBRL software), as well as the ability to work with the COREP and FINREP XBRL documents.

Specifically, these requirements are:

- The software must be compliant with the XBRL 2.1 standard. Since the COREP and FINREP taxonomies make use of Dimensions, the software also has to implement Dimensions 1.0 - Candidate Recommendation 3.
- The software should – as far as the use case requires it – be able to work with standard software and applications, for example:
  - The Microsoft Office Suite (Excel, Access).
  - Adobe PDF.
  - Common relational databases (Oracle, MS SQL, IMS, MySQL).
- The software should be interoperable with other applications. Isolated applications are not likely to be required since a large amount of data is expected during the supervisory process (depending on the specific country). This data cannot be processed by applications which have to be handled manually.

### 1.4 Format for posting use cases

As stated above, every supervisor is invited to extend this document with his or her own requirements, use cases and questions. This opportunity is being given in order to identify the needs as accurately as possible and to make the Workshop as target-oriented as possible.

Each use case receives an individual consecutive number and has the format of a title and three sections. First, there is a section called **Architectural Background**. This section is used to describe the existing technical environment and the context of the use case. The next section is called **Description** and contains a textual description of the use case. It might also contain some images to improve the understanding of the problem. The last section is called **Ideas for Implementation**. Its purpose is to give preliminary ideas and hints of preferred or possible solutions, as far as the supervisor is concerned.

The sections **Title** and **Description** are mandatory; the other two sections are optional.

## 1.5 Use Cases

### Use Case I

**Title:** Map a proprietary format (XML, CSV) or the content of a standard application (e.g. MS Excel, Adobe PDF) to XBRL.

**Description:** The idea is to receive supervisory information from financial institutions in a traditional format, or maybe to provide small templates (e.g. Excel spreadsheets) for smaller institutions. This relieves the task of creating instance documents from financial institutions. To perform XBRL validation and processing anyway, the data has to be transformed into XBRL instance documents.

### Use Case II

**Title:** Map content of XBRL documents to a proprietary format (XML, CSV).

**Description:** This is the opposite process of Use Case I. Mapping XBRL documents to a traditional format ensures keeping existing applications. This is a very important use case when launching XBRL, since the existing systems do not have to be abolished. A smooth integration of XBRL within the current environment reduces the burden of launching it.

### Use Case III

**Title:** Make content of instance documents human-readable.

**Description:** This use case is needed to get a human-readable view of the content of instance documents. The pure XML is not readable by humans, so it is necessary to transform the data into another concise format (e.g. HTML) or to load the content into a standard application (MS Excel, Adobe PDF).

### Use Case IV

**Title:** Load the data contained in an XBRL instance document into a relational database.

**Description:** This is a very important use case within the XBRL processing step, as described in Section 1.1. Most supervisors already have a relational database which represents a central data pool that is accessed by many different applications (e.g. applications which create reports). Therefore the supervisory data also has to be stored within this database. Another reason to store the content of XBRL instance documents in a relational database is to exchange the data with other applications.

### Use Case V

**Title:** Create an XBRL instance document from data stored within a relational database.

**Description:** This use case can be seen as an extension to Use Case IV. It might be necessary to re-create the original instance document once the data is stored in the database.

**Use Case VI**

**Title:** Create customised reports for the data of XBRL instance documents.

**Description:** The supervisory data is the basis for customised reports for the supervision department. One possibility to create these customised reports (e.g. with consolidated data) is to store the data in a relational database (Use Case IV) and to use existing reporting applications. Another possibility is to create these reports directly, based upon the content from multiple instance documents.