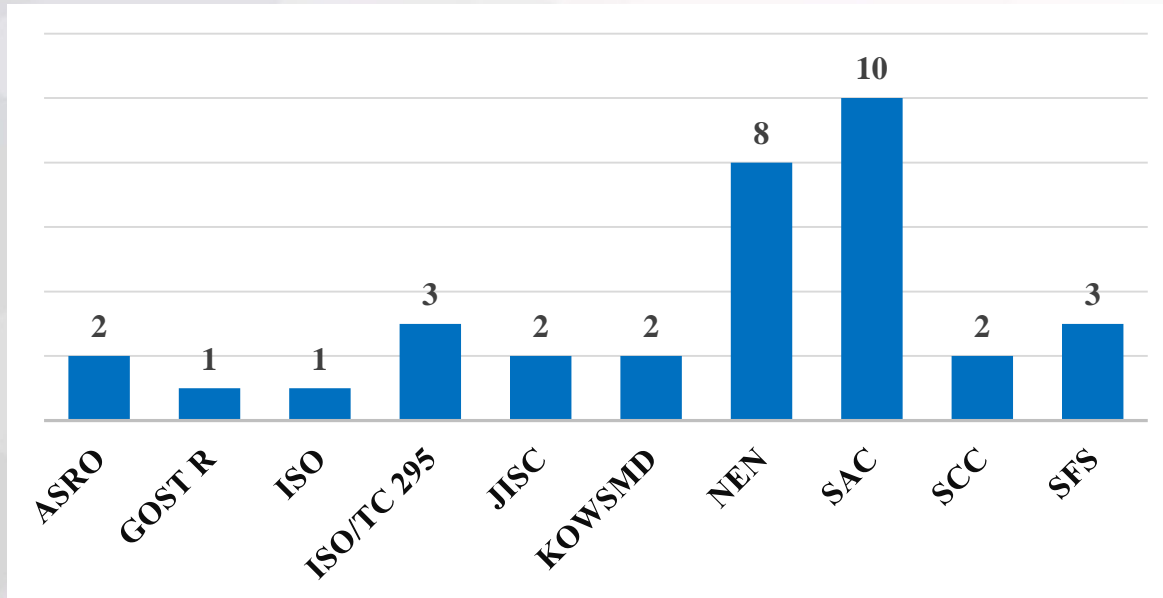


ISO/TC 295/WG 1

Convenor's Report

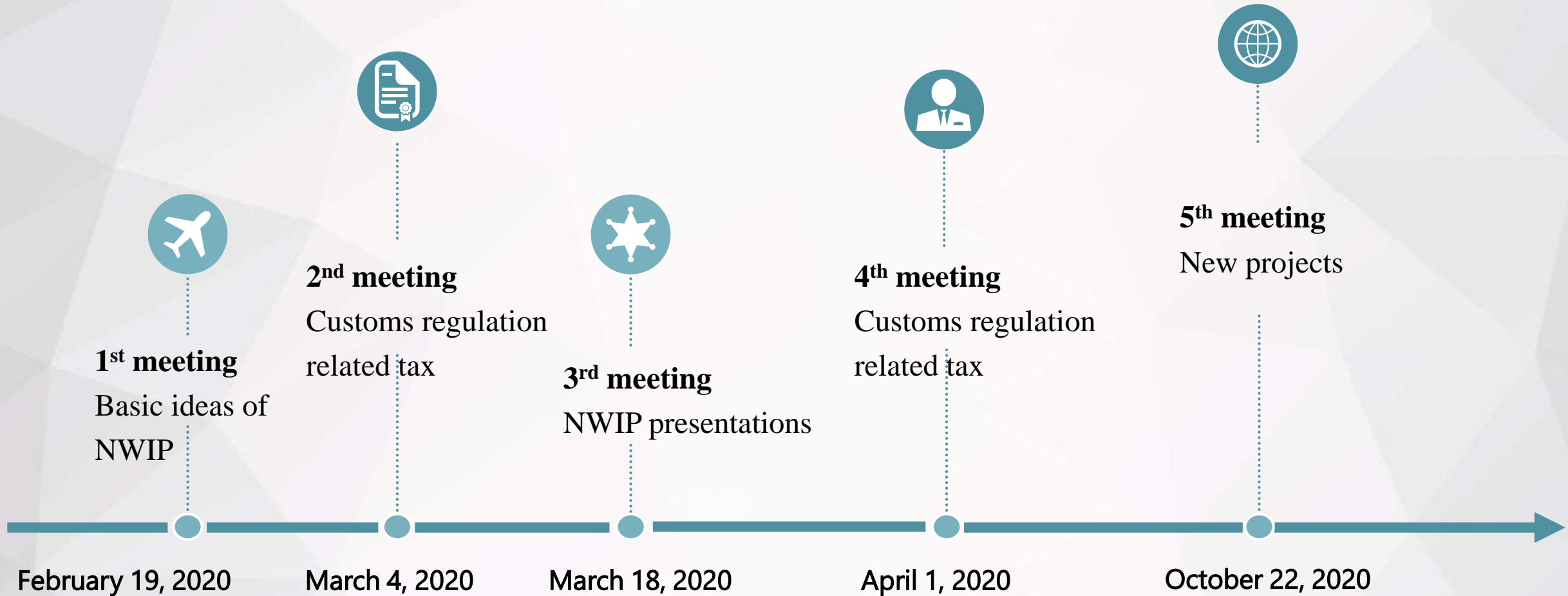
WG 1 members



ISO	ISO/TC 295
Marinkovic, Stefan	WANG Wenyu
	ZHOU Weipei
	WANG Shurong

ASRO SANDA, Mihai Razvan VLADU-BOSOVCKI, Amanda-Ramona	NEN Heijnen, S Jansweijer, Sanne Roza, A.M. Stamsnijder, Robert Van 't Hof, R. van Ipenburg, Fred Bouma, Tosca van Zetten, Jolien	SFS Koskentalo, Elina Tahvanainen, Tuomas Nummisalo, Virpi
GOST R Maksakov, Alexey		SAC DAI Baochun JIN Jiwen LYU Tianyang REN Xiaohui XIAO Ziwei YANG Li YANG Yuting YI Ying YU Xueqiang YU Yanyan
JISC Kimura, Akinori Sambuichi, Nobuyuki		
KOWSMD Almashaan, Hussah Alolayan, Hamad	SCC Garbellotto, Gianluca Malboeuf, Patrice	

Timeline of WG 1 meetings



Work Review

- **The WG 1 was established together with ISO/TC 295 on September 11, 2019. Since its establishment, the WG has worked actively. Five meetings were held since February 19, 2020 and the following issues were discussed:**

(1) Experts expressed their primary ideas on interested areas, such as financial statements, payroll, output format, internal control and customs regulation related tax audit

(2) Three NWIPs were introduced and discussed before submitted for voting.

(3) Two project leaders presented their roadmaps and called for participation.

Overview of ISO/WD 5405

□ Title:

Audit Data Collection Extension: Government Regulated Financial Reports and Payroll

- ✓ Address the extension of ISO 21378: 2019 Audit Data Collection
- ✓ 2 deliverables: Government Regulated Financial Reports and Payroll

□ Scope:

Provide the solution on how auditors obtain the regulated financial report data and the payroll data. As the extension of ISO 21378: 2019, the regulated financial report and payroll data interface output files with the data content and format can be integrated to the data interface output files of the released ISO 21378: 2019 Audit Data Collection to provide government authorities (e.g. government audit office, state administration of taxation and so on) with more comprehensive audit data collection. Not only for government audit, but it can also be leveraged for social audit and internal audit as well.

- ✓ Provide the same approach of obtaining the audit data as we defined for ISO 21378:2019
- ✓ Integrate with ISO 21378:2019 to provide the more comprehensive audit data
- ✓ Audit types: government audit, social audit and internal audit
- ✓ Data Consumers: government authorities, auditing/accounting companies, enterprises

Overview of ISO/WD 5405

□ Draft Project Plan

2020-10-22

- Kick-off meeting
- Teaming & job assignment
- Reach the agreements in WG on approach, principles and milestones
- Confirm the major data coverage
- Data Table level Design
- Standard Drafting

2021-09-01

- Committee Draft Ballot (if any)

2023-09-01

- Publication

2021-03-01

- 1st Working Draft circulated to experts

2022-09-01

- DIS submission

Overview of ISO/WD TS 5409

□ Title:

Exchange formats for the Audit Data Collection Standard: XML and JSON

- ✓ Technical Specification
- ✓ Will be developed by WG 1

□ Scope:

The Audit Data Collection ISO 21378:2019 defines the functional requirements for exchanging audit data in flat file format.

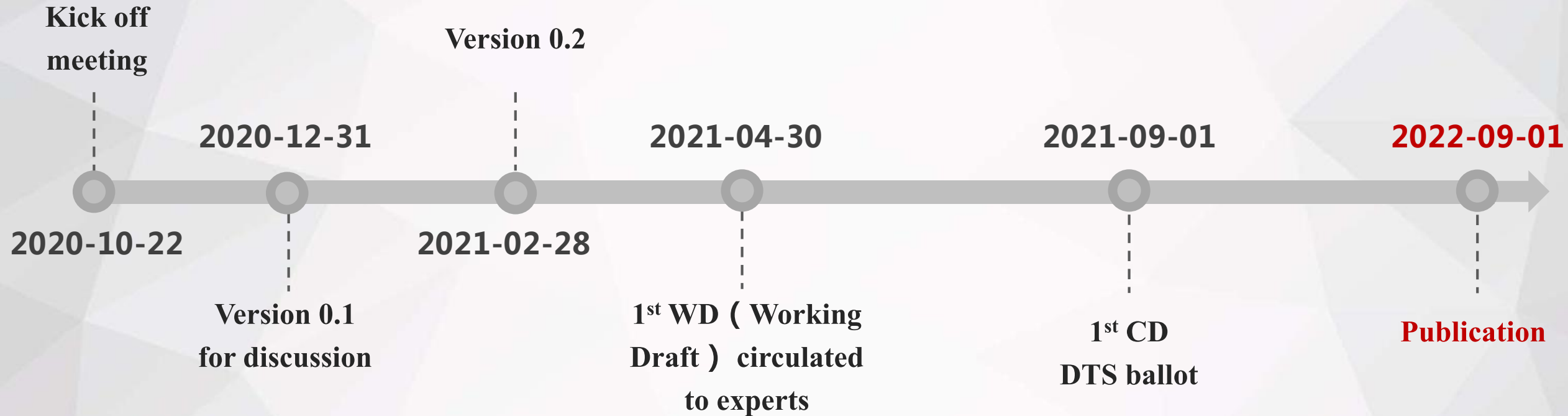
The technical specification contains exchange formats in XML, JSON and flat file (CSV) as output file formats for the functional content defined in the international standard Audit Data Collection ISO 21378:2019.

- ✓ The Technical Specification contains:
 - Technical guideline
 - XML Schema
 - XML Sample messages
 - JSON Schema
 - JSON Sample messages

To keep the three exchange formats (XML, JSON, CSV) consistent, we will also explain how to use the technical solutions in the CSV format.

Overview of ISO/WD TS 5409

□ Draft Project Plan



WG 1 Name and Scope



Since the name and scope shall be decided by TC plenary meeting, WG 1 proposes that TC discuss and decide its name and scope and then reach a resolution.

Thanks !