



ISO/TC 295 "Audit data services"

Secretariat: **SAC**

Committee Manager: **Wang Shurong Ms**



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Minutes of TC 295's 3rd ad-hoc meeting on data modeling

April 19, 2021

Zoom

Participants:

No.	Full name	Salutation	National Body
1	Wang Shurong	Ms.	Secretary
2	WANG Wenyu	Ms.	TC 295/WG 1 Convener
3	LYU Tianyang	Dr.	China
4	Elina Koskentalo	Ms.	Finland
5	Nihar N Jambusaria	CA	India
6	Deepti Dhiman Chadha	To be updated	India
7	Sangeetha Jagannathan	To be updated	India
8	Nobuyuki Sambuichi	Mr.	Japan
9	Akinori Kimura	Mr.	Japan
10	Sakuta	To be updated	Japan
11	Jan Vrijenhoek	Mr.	Netherlands
12	Robert Stamsnijder	Mr.	Netherlands
13	Frans van Basten	Mr.	Netherlands
14	Eric Cohen	Mr.	ISO/TC 307

1. Proposal on Exchange formats for the Audit Data Collection Standard: XBRL

Japanese delegate Mr. Nobuyuki Sambuichi gave a detailed presentation of the proposal on Exchange formats for the Audit Data Collection Standard: XBRL. See N226 for more details.

2. Discussion on the above-mentioned proposal and data modeling

Mr. Frans van Basten stressed the importance of data modeling. In his opinion, the current project ISO/WD TS 5409 to export XML and JSON files is also a simple approach of data modeling. There is no need to use CCL (Core Component Library) and XBRL getting to a higher level to maintain the standard ISO 21378:2019. He also added that figuring out what data model TC 295 really need is more important than a specific technical solution like CCTS (Core Component Technical Specification), because data modeling is a functional job rather than technical job. More attentions need to be paid on the audit process and business requirements. Generally, he suggested to focus on existing work, but still happy to discuss this topic further.

Mr. Nobuyuki Sambuichi stated that ISO 21378:2019 just specifies the definition of data elements. There is still no document to support the extensibility, comparability and localization of ISO 21378:2019 in a standardized way. The goal of his proposal is to meet such requirements. Additionally, some existing data models including WCO's model and UBL (Universal Business Language) are developed depending on CCTS. Therefore, CCTS is the key.

Dr. LYU Tianyang held the view that all members and experts need to give priority to reach the consensus on what data model is for TC 295 and what benefits data model will bring to TC 295,

before choosing a specific way to achieve the goals. See N227 for more details.

Ms. Elina Koskentalo expressed her support to work on data modeling, which is beneficial to harmonize data structure and facilitate the usage of standards in different countries. Moreover, she believed CCL is a relatively global way, and agreed to use it to build bridges with SAF-T (Guidance for the Standard Audit File – Tax), XBRL GL (eXtensible Business Reporting Language Global Ledger), etc.

According to Mr. Nobu's proposal, Mr. Eric Cohen briefly introduced a way how TC 295 could leverage existing CCTS to build own components library.

Mr. Jan Vrijenhoek shared their practical data model and planned to work with Mr. Nobu to explore the correlation between this model and CCL.

CA Nihar N Jambusaria left the message that Indian's views would be given by mail.

Ms. WANG Shurong concluded this meeting, and suggested to continue the discussion in May. Meanwhile, the secretariat would invite experts from TC 154 to give a solid introduction of CCL, for helping all members and experts have a better understanding. The secretariat also welcome more experts to share their viewpoints on data modeling in upcoming meetings.