



ISO/TC 295 "Audit data services"

Secretariat: **SAC**

Committee Manager: **Wang Shurong Ms**



Resolutions and Acclamations of ISO/TC 295 1st Plenary Meeting

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Resolution	Meeting: VIRTUAL 14 Dec 2020	2020-12-22	INFO

Resolutions and Acclamations of

ISO/TC 295 1st Plenary Meeting

December 14-18 2020, Zoom meeting

Resolutions:

Resolution 01/2020 Adoption of the agenda

TC 295 confirms the agenda N213 as presented at the meeting.

Resolution 02/2020 Form the resolution team

The resolution team is built, including Mr. Nobuyuki Sambuichi (JISC), Ms. Wang Wenyu (Convenor), Ms. Wang Shurong (CM), Mr. Vinod Kashyap (BIS), Mr. Richard van't Hof (NEN), Ms. YU Limei(SAC).

Resolution 03/2020 Chair's re-nomination

TC 295 agrees to re-nominate Mr. ZHOU Weipei as TC 295's Chair with a 3-year term. His appointment term will be expired by the end of 2023.

Resolution 04/2020 TC 295's title and scope

TC 295 reviews the ballot results N164, and agrees with TC 295's current title and scope:

Title: Audit Data Services

Scope:

Standardization in the field of audit data services covers the content specification as well as the collection, pre-processing, management and analysis techniques for the identification, communication, receipt, preparation and use of audit data.

Note:

1. Audit: an official examination of an entity's financial and financial related records in order to check that they are correct. (Source: Longman Dictionary of Contemporary English 4th Edition, modified-company has been replaced by entity to cover government auditees and financial related records has been added.)

2. The audit data includes data of different areas including public sector budget, financial report, non-financial enterprises, tax and social insurance, for the purpose of government audit, external independent audit, internal audit and other regulators.

Excluded:

1. Information system security audit covered by ISO/IEC/JTC 1.
2. Security evaluation criteria and methodology, techniques and guidelines to address both security and privacy aspects covered by ISO/IEC/JTC 1/SC 27.
3. Meta-data standards, E-business standards, database language standards covered by ISO/IEC/JTC 1/SC 32.
4. Meta-standards of electronic data interchange covered by ISO/TC 154.
5. Quality management and quality assurance covered by ISO/TC 176.

Resolution 05/2020 SBP revision and submission

TC 295 agrees with the revised SBP (N211).

TC 295 agrees to ask the secretariat to submit the updated version to ISO/TMB for approval.

Resolution 06/2020 TC 295/WG 1 title and scope

TC 295 agrees that the title and scope of WG 1 are:

WG 1 title: Audit Data Collection for Non-financial Enterprises

WG 1 scope:

WG 1 covers the standardization in the field of audit data collection for non-financial enterprises, including collecting financial and transactional data for the audit purpose. Data pre-processing, management and analysis are not included.

Note:

Non-financial enterprises: enterprise that is primarily established to offer goods or perform services other than financial services. Some non-financial enterprises may have secondary financial activities such as providing consumer credit to their customers, or treasury functions. However, such enterprises will be classified on the basis of their main activity in the non-financial sector. (Source: ISO 9362:2014(en), 3.2, organization, institution and corporation have been replaced by enterprise)

Resolution 07/2020 TC 295/WG 1 projects and leadership

TC 295 agrees to manage the project “ISO/WD 5401 Audit Data Collection – Customs and Indirect Taxes Extension” under WG 1.

TC 295 agrees to nominate Mr. Arnold Roza(NEN), arnold.roza@pwc.com, as project leader of “ISO/WD 5401 Audit Data Collection – Customs and Indirect Taxes Extension”.

TC 295 agrees to nominate Mr. JIN Jiwen(SAC), jiwen.jin@oracle.com, as project leader of “ISO/WD 5405 Audit Data Collection Extension: Government Regulated Financial Reports and Payroll”.

TC 295 agrees to nominate Mr. YU Xueqiang(SAC), 13910029757@139.com, as project leader of “ISO/WD TS 5409 Exchange formats for the Audit Data Collection Standard: XML and JSON”.

TC 295 agrees to nominate Mr. Jacques Bouchet(AFNOR), Jacques.Bouchet@oracle.com, as temporary secretary of the Convenor of WG 1.

TC 295 agrees to nominate Ms. LU Jing(SAC), lujingnao@163.com, as secretary of the Convenor of WG 1.

Resolution 08/2020 TC 295's liaison

TC 295 reviews and agrees to maintain all existing liaisons.

TC 295 agrees to establish the internal liaison from ISO/TC 295 to ISO/TC 307, and nominate Mr. Vinod Kashyap(BIS) and an expert from China as the representatives. SAC will nominate the expert and inform the secretariat by January 15, 2021.

TC 295 agrees to establish the internal liaison from ISO/TC 295 to ISO/IEC JTC 1, and nominate Mr. Jacques Bouchet(AFNOR) as a representative.

TC 295 agrees to establish the internal liaison from ISO/TC 295 to ISO/TC 68, and nominate an expert from China as a representative. SAC will nominate the expert and inform the secretariat by January 15, 2021.

TC 295 welcomes the proposal to have organization XBRL International joining as Category A liaison and asks Mr. Nobuyuki Sambuichi (JISC) to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization UN/ECE CEFACT joining as Category A liaison and asks Ms. Elina Koskentalo(SFS), Mr. Vinod Kashyap(BIS) and Mr. Arnold Roza(NEN) to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization OECD joining as Category A liaison and asks Mr. Jacques Bouchet(AFNOR) and Mr. Vinod Kashyap(BIS) to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization IFAC joining as Category A liaison and asks TC 295 leadership to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization IIA joining as Category A liaison and asks TC 295 leadership to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization INTOSAI joining as Category A liaison and asks TC 295 leadership and experts from China to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

TC 295 welcomes the proposal to have organization WCO joining as Category A liaison and asks TC 295 leadership and Mr. Vinod Kashyap(BIS) to kindly establish a contact with this organization and invite them to request a liaison with TC 295.

Resolution 09/2020 Date and place for next plenary meeting

TC 295 agrees to hold next plenary meeting about November, 2021. Whether to hold face-to-face or virtually will depend on the up to date ISO policy on COVID-19.

Acclamations:**Acclamation 01/2020 Host**

TC 295 expresses its sincere thanks to the secretariat for hosting the inaugural ceremony and TC 295 first plenary meeting.

Acclamation 02/2020 TC 295 members

TC 295 expresses its sincere thanks to ISO/TPM Mr. Stefan Marinkovic, all participating delegates and guests for their dedicated efforts and contributions.

Acclamation 03/2020 TC 295 leadership

TC 295 expresses its sincere thanks to Mr. Zhou Weipei, TC 295 chairman, Ms. Wang Shurong, committee manager and Ms. Wang Wenyu, WG 1 convenor for their dedication and leadership at the meetings.

Acclamation 04/2020 TC 295 resolution team

TC 295 expresses its sincere thanks to Mr. Nobuyuki Sambuichi (JISC), Ms. Wang Wenyu (Convenor), Ms. Wang Shurong (CM), Mr. Vinod Kashyap (BIS), Mr. Richard van't Hof (NEN), Ms. YU Limei(SAC) for their contributions to draft the resolutions.