

## UN/CEFACT New Projects : 25th Forum CEFACT Geneva

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25th Forum UN/CEFACT, Geneva

# Requirements Gathering / GotoMeeting

## List of Participants

Name	Email address	Country
Eric Cohen	eric.e.cohen@us.pwc.com	United States
Tahseen Khan	takhan@nic.in	India
Benoit Marchal	bmarchal@pineapplesoft.com	Belgium
Lance Thompson	lance.thompson@conex.net	US

## Excused

Name	Email address	Country
Frederique Danjon	fdanjon@cs.experts-comptables.org	France

## ISO/PC 295

Please note that Lance only participated to this part of the meeting.

Eric introduces the ISO new work item proposal that resulted in the formation of ISO/PC 295. He stresses the risk of duplication of effort with existing UN/CEFACT standards. A (short) technical evaluation later will confirm that the risk of duplication is significant.

Lance shows a draft letter to be sent to ISO asking them to (1) consider UN/CEFACT deliverables and avoid duplication of efforts as well as (2) asking for a Eric or Benoît to be designated as contact points. The letter was circulated with the UN Secretariat and the Bureau, it seems to have been well received expect for the specific names of the liaisons: the Bureau is currently reviewing the procedures for liaison so the results of the review may/should impact how the liaison is organized.

Since there's some urgency in this matter, it is possible that the letter be sent without requesting a liaison.

Benoît & Eric countered that if there's a need for more time, the liaison should still be asked for in the letter but the names should be removed and a more generic sentence be used instead. They indicate that they feel it is important to ask concrete action points from ISO/PC 295.

The discussion also cover the possibility/need to outreach to the countries that will participate in the ISO project and inform them of possible duplications. Eric explains his ongoing efforts but the conclusion is that CEFACT cannot help on this matter because either Eric already has the contact or there is no Head of Delegate for the other countries.

## Action points

- Lance or Tahseen will report on the Bureau decision
- Benoît must provide links to UN/CEFACT projects to include in the final letter after hearing back from the Bureau

## Projects proposals

### Recommendation/guidance document

The discussion is based on Eric's [mind map](#). Part of the catalyst for the discussion is the (general) focus within UN/CEFACT on the WTO TF Agreement.

The discussion concludes on the necessity and the possible benefits of drafting a recommendation or guidance document on tracability/auditability. Specifically the recommendation should move the audit and accounting effort back into the trade arena.

#### **Action point**

Eric will write a draft project proposal to be discussed.

#### **Mapping with other standards**

As part of the review of ISO/PC 295, it highlights that there are also overlaps between the UN/CEFACT messages and its CCL and the XBRL GL project. It should be possible and beneficial to establish a mapping or profiling between the two standards.

#### **Action point**

Eric will write a draft project proposal to be discussed.

#### **Technical review of ISO PC/295**

A more technical study of the ISO PC/295 new work item proposal on audit data collection (version from November 4, 2014) is performed to consider how it could reuse/benefit from the work done within UN/CEFACT and, more specifically, the CCL.

The review shows saw a large amount of overlap between the concepts.

#### **Domain terms of reference**

There is an exchange of the (draft) terms of reference for domains. Different aspects of the proposal are discussed.

#### **Action point**

Eric & Benoît will file their comments separately

#### **TFIG**

Lance asked the domain to look into providing new insights to the [TFIG](#) (Trade Facilitation Implementation Guide) associated with accounting and audit.

A brainstorm is organized. Obviously the discussion covers many different aspects, too many to report on them but it includes understanding that there's a broad spectrum of trust whereas creating *trusted partnership* in the TFIG has a more limited meaning ---with customs agencies, not between businesses: — in the broader sense, it covers areas as broadly as business process analysis, EU VAT collected in the US and businesses having to register with US IRS in order to sell, and much more.

Those aspects, which are near and dear to the heart of the accounting and audit domain are important to trade, including cross-national trade, but it is found difficult to integrate them into the buy/ship/pay model upon which TFIG is based. More thoughts is probably needed on these aspects.

Tahseen clarifies that his view is that the exporter only needs to comply with the regulations in his own country. It is the responsibility of the importer to comply with regulations in the receiving country.

If a conclusion should be drawn from a brainstorm, then it is that the proposed recommendation/guide may be a first step.

#### **JournalBook / outreach**

A broader outreach effort is deemed worthwhile, with goals including to:

- inform stakeholders about existing standard work in the accounting arena (see also point 1)
- broaden the set of requirements and the group

A communication that would summarize the existing deliverables and the ongoing efforts and invite participation would be worthwhile. It could leverage existing contacts of Eric or Benoît. It is decided that a webcast may be the most efficient format, with an eye to produce a handful of short videos on the topic.

### **Action points**

- Eric and Benoît will record a webcast (June/July?)
- Tahseen will process it through the Bureau and have it published on UN YouTube channel