

XBRL International Standards Board - Charter

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Purpose of this Document

This Document provides the Terms of Reference for the XBRL International Standards Board.

Status of this Document

This Document has been approved by the XBRL International Board of Directors.

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I. Purpose and Scope of the XBRL International Standards Board (XSB)

The XBRL Standards Board (XSB) shall manage the production of stable, high quality, technical specifications and supporting materials on behalf of the XBRL International Board of Directors (XII-BOD)

The XBRL Standards Board (XSB) shall limit itself to the production of technical specifications and supporting materials agreed by the XBRL International Board of Directors (XII-BOD).

II. Composition of the XBRL Standards Board

The XSB shall be composed of a number of Members, not to exceed that allowed in the XII Bylaws.

The XSB shall seek to achieve a blend of both technical and business skillsets and geographic representation.

The targeted competency mix shall be as follows.

- Three Members: Architecture - with focus on XML and specifically XBRL technology including competencies and experiences in designing and developing service oriented architectures (SOA), database application design for business intelligence solutions (analytics, reporting).
- Two Members: Business reporting management experts - with focus on the design and/or operation of end-to-end business process associated with performance reporting, including competencies and experiences in designing and managing systems from the business owner perspective, and defining the business architecture. Needs to have an understanding of the process of implementing new technology in an organization, working closely with IT teams
- One Member: Product management - with focus on the gathering, analysis and prioritizing of requirements from business to functionality requirements. Experiences and competencies should include active team participation in technology projects or products from start to completed work or released product.
- One Member: Program management - with focus on the design of feature sets based on functional requirements. Competencies include the ability to drive key trade off decisions, to illustrate the best sequencing of features over time from a design perspective that also meet requirements, and to evaluate the resource requirements for development and the delivery capacity of a distributed, matrix team.

III. Appointment of Members to the XBRL Standards Board

Appointment of Members to the XBRL International Standards Board (XSB) shall be made by the XBRL International Board of Directors (XII-BOD).

Membership of the XSB shall not be solely limited to Eligible Participants in XBRL International.

IV. The XBRL Standards Board Chair

The XSB Chair shall be appointed by the XBRL International Board of Directors (XII-BOD).

The XSB Chair shall serve a term of one year commencing on the date of appointment.

The XSB Chair shall serve for not more than 3 consecutive terms and not more than 3 terms in any period of 6 years.

The XSB Chair shall strive to achieve consensus of the Standards Board wherever possible.

The XSB Chair shall determine the resources required by the XSB to deliver its work plan.

The XSB Chair will report activities and decisions to the XBRL International Board (XII-BOD) regularly and seek guidance on intended activities where appropriate.

V. XBRL Standards Board Membership and Term Limits

XBRL Standards Board Members shall serve a term of one year commencing on the date of appointment.

The XBRL International Board of Directors (XII-BOD) shall not consider for re-appointment to the XBRL Standards Board anyone who has served on the XSB for more than 5 terms in any consecutive period of 6 years.

VI. Performance Evaluation

All XSB Members must demonstrate a record of success working in an international setting with competencies of teaming, technical judgement, negotiation, and a demonstrated ability to deliver on a work plan.

VII. Publication of Technical Specifications and Other Pronouncements

The XSB shall publish Technical Specifications and make pronouncements on behalf of the XBRL International Board of Directors (XII-BOD) and seek public comment to same.

The XSB shall issue Working Drafts and Candidate Recommendations of the pronouncements for public comment.

The XSB may, from time to time, publish Discussion Documents, road maps for technical work products and other documents which are not binding on the Members of the XSB.

The XSB shall publish its Policy & Procedures relating to the publication and release of Technical Specifications.

The XBRL International Board of Directors (XII-BOD) may amend or rescind any decision of the XSB if this decision would be in the best interests of XBRL International.

VIII. Conduct of XBRL Standards Board Meetings

The XSB shall meet by teleconference weekly and face to face at least three times a year.

Attendance at a minimum of 50% of face to face meetings is mandatory.

Attendance at a minimum of 75% of conference call meetings is expected. The ability to fulfil this requirement will be a factor in the selection of Members of the XSB. Failure to satisfy this requirement may, at the direction of the XBRL International Board of Directors, result in the removal of a member from the XSB.

Any XSB member whose removal is under consideration by the XBRL International Board of Directors shall be allowed the opportunity to state any objection to removal if they so wish.

Meetings of the XSB will be open to XBRL International Members.

XBRL International Members will be asked to notify the XSB that they would like to attend a meeting, as an observer, in advance. The XSB will have the discretion to refuse such an application, but it is not expected that this would arise in the majority of circumstances. Materials to be discussed at XSB meetings will be made available to those who have notified their intention to attend the meeting in advance.

Adequate notice will be given of all XSB meetings, except in exceptional circumstances as may be determined from time to time by the XSB Chair.

Full minutes of all XSB meetings will be prepared within 5 working days for approval by the XSB and published to the XBRL membership at large once formally approved at an XSB meeting. The term “full minutes” is intended to mean that sufficient detail of the discussions held will be provided to enable an informed reader to understand the nature of the discussions, the contributions and views of Standards Board members, and the basis on which any decisions taken or actions agreed are based.

An archive of the minutes of XSB meetings shall be maintained and made available to the XBRL membership upon request.

There may be occasions when all or part of a meeting needs to be held “*in camera*” and the XSB will have the discretion to determine this, as and when it deems necessary. Where any part of a meeting is held “*in camera*” full minutes of those discussions will be provided along with the more widely published minutes to all members of the XBRL International Board of Directors.

IX. Voting Entitlements and Eligibility

XSB Members shall be eligible to vote at XSB Meetings.

A quorum for meetings is established when at least 50% of the XSB members are present. If a meeting becomes inquorate because of the departure of a member or members no voting may take place while it remains inquorate.

No proxies will be allowed for either voting or establishing quorum.

The XSB Chair has a casting vote in the event of a tie.

Members of staff of XBRL International (whether employed or contracted) are not eligible to be voting members of the XSB.

X. Establishment of XSB Working Groups

The XBRL Standards Board (XSB) may establish working groups, task forces and other ad hoc groups after approval of a charge detailing at a minimum the scope, deliverables and timeline of the work.

The Standards Board will charter Technical Working Groups as it determines necessary to deliver the work plan of the XSB. There are two types of Technical Working Group referred to as “standing” and “*ad hoc*” herein.

- The work to be addressed by the Technical Working Groups will encompass at least the areas that are covered by the Specification, Domain and GL Working Groups.
- XBRL International Technical Working Groups are either standing or *ad hoc* working groups of the Standards Board.
- Technical Working Groups are chartered with specific goals, or in the case of *ad hoc* groups, specific objectives, determined by the Standards Board. *Ad hoc* groups are dissolved once they have achieved their specific objectives. If

appropriate, successor *ad hoc* groups can be formed to perform a further cycle on a particular work stream.

The XBRL Standards Board shall publish criteria for the Chartering and Winding-Up of Working Groups (WG), such criteria to be approved by the XBRL International Board of Directors. Such criteria shall include requirements such as minimum number of sponsoring participants, level of commitment required from such sponsors, continued evidence of progress being made on the work product of the Working Group etc.

The XSB will define criteria for membership of the Working Groups and the leadership structure thereof.

The XSB will define criteria for establishing voting rights in a WG.

The XSB will define criteria for determining quorum at WG meetings.

Technical Working Groups shall have staff assigned to them to assist their operation

XI. Staff Support/Budget

Sufficient XBRL International staff will be allocated to support the work of the Standards Board as necessary.

The XBRL International Board (XII-BOD) shall provide an adequate budget for the work of the XBRL Standards Board (XSB).

XII. Independence & Transparency

The XSB shall carry out its work in an objective and independent manner, free from bias and in an open and transparent manner.

The XBRL Standards Board will conduct its business in such a manner as to;

- enable the XBRL International Board of Directors (XII-BOD) ensure that due process has been carried out either when considering recommendations from the XSB or when carrying out its oversight role where the XSB have exercised delegated authority;
- provide other interested parties and stakeholders with confidence in the integrity, objectivity and independence of the processes and outcomes;

- provide clear guidance to the community and other interested parties on the basis that new work products or projects will be approved and the steps and timescales to achieve them ;

The XSB may nominate a particular member or members to act as the key point of contact in respect of issues on which such member or members have particular skills or interest for participants in the community and other interested parties to raise issues with the XSB or seek information or clarification from it. In the absence of a nominated individual this role will be taken by the Chair of the XSB. If established for any particular issues or issues this role will be given a high profile on the xbrl.org website. The XSB will develop and publish procedures for dealing with such issues to ensure that they are dealt with on a timely and transparent basis. This role will be separate from any specific liaison or requirement gathering roles that members of the XSB may have with working groups, geographic or other communities within XBRL and other organisations.

In the event of lack of unanimity in respect of any decision, the XSB shall, at the request of those holding dissenting views, publish such dissenting views along with its decision. Any such dissenting views so published must be authored by those dissenting.

XIII. Avoidance of Conflicts of Interest

The XBRL Standards Board shall seek to resolve conflicts of interest as they arise.

Conflicts of interest could arise where a member of the XSB has a relationship with another person or entity that could be viewed as impairing the objectivity of the member in relation to a particular issue under consideration by the XSB.

Where a member believes they may have a conflict of interest or a conflict might be perceived by others, the member concerned must inform the XSB of the nature of the relationship that could be viewed as affecting the member's objectivity.

This notification by a member is required to be made prior to the XSB consideration of the matter(s) in relation to which the member believes there is or may be a conflict of interest. The Chair of the XSB shall determine the future participation, or otherwise, of the member declaring the conflict of interest in the matter under consideration.

Where the XSB Chair believes there is a conflict, and the XSB Member does not abstain from all such discussion and/or decision on the topics, the XSB Chair may require the individual remove themselves from discussion or decisions on such topics.

Where the XSB Chair is in conflict, the XBRL International Board of Directors (XII-BOD) may appoint another member of the XSB, or a third party, to conduct such discussions and decisions related to the specific issue creating the possible conflict.

At any time any member may voluntarily recuse themselves from participation in any matter under consideration if they feel it is appropriate to do so

XIV. XBRL Standards Board Policies & Procedures

The XSB shall operate in conformance with a set of processes approved by the XBRL International Board of Directors (XII-BOD) that ensure appropriate levels of quality, review, testing and analysis by XBRL member and non-member stakeholders.

The operating procedures should cover *inter alia* the procedures for working groups and sub-committees and other items.

The procedures will include, *inter alia*, determining/defining the requirements the work product is intended to satisfy, establishing the different stages of the process, (e.g., draft, public working draft, RECOMMENDATION etc.), the requirements to achieve each stage, the timescales for each stage, etc.

Appropriate procedures will be established for each type of technical work product.

Similar processes will be established for recommending new technical work products or projects to the XBRL International Board for approval, with particular focus on determining requirements and decision making criteria.

XV. Amendment Record

The following amendments have been made to the charter in the manner and on the dates recorded below:

Date of Amendment	Nature Of Amendment
2009-04-14	Change section 2.1 and figure1 to allow for more than 7 members
2009-04-14	Change section 5.1 and figure2 to establish quorum when at least 50% of members are present rather than 50%+1
2012-05-02	Edits introduced to reflect changed By-Laws of XBRL International Inc. (2011-Jul-11)