
*Research article***Adoption of the combined assurance model by South African state-owned enterprises (SOEs)**

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Supplementary**Appendix****Table A1.** Combined assurance conformance reporting quality indicators.

Indicator	Description
Assurance strategy	The universe of risks addressed through the combined assurance model, is properly mapped.
Assurance mapping	The three lines of defence or the five lines of assurance in terms of all assurance providers are identified and disclosed.
Diagrammatic modelling	The combined assurance model is diagrammatically illustrated.
Combined assurance forum	A new governance committee dealing with combined assurance exists to deal with various aspects of the combined assurance process and to establish how organisations have conformed.
Assurance provided in the report	The components of the report that has been assured is disclosed.
Combined assurance report	A combined assurance report is included in a separate section in the annual report.
Audit Committee review on the effectiveness of combined	Confirmation by the board or audit committee that a combined assurance model has been implemented, and describes how the board or

assurance

audit committee has monitored the relationship between the various assurance providers and the organisation to ensure that the combined assurance model adequately addresses the significant identified risks.

Table A2. Combined assurance scores per SOE (based on 2019/2020 reports).

SOE	Report type	Assurance Strategy	Assurance Mapping	Diagrammatic Modelling	Combined Assurance Forum	Assurance Provided in the Report	Combined Assurance Report	Audit Committee review	Cumulative Mean (per SOE)
Air Traffic and Navigation Services	Integrated	2	1	1	1	2	1	1	1.29
Airports Company	Integrated	2	1	1	1	2	1	1	1.29
Alexkor	Annual	2	1	1	1	2	1	2	1.43
Armaments Corporation of SA	Annual	2	1	1	1	2	1	2	1.43
Broadband Infrastructure Company	Integrated	2	2	2	2	2	2	2	2
Central Energy Fund	Integrated	2	1	1	1	2	1	2	1.43
DENEL	Integrated	2	2	1	1	2	2	2	1.71
Development Bank of Southern Africa	Integrated	2	2	2	2	2	1	1	1.71
ESKOM	Integrated	2	2	1	2	2	2	2	1.86
Independent Development Trust	Annual	2	1	1	1	1	1	1	1.14
Industrial Development Corporation of SA	Integrated	2	2	2	2	2	2	2	2
Land and Agricultural Bank of SA	Integrated	2	2	2	2	2	2	2	2
South African Broadcasting Corporation	Annual	2	1	1	1	2	1	1	1.29
South African Forestry Company	Integrated	2	1	1	1	2	2	1	1.43
South African Nuclear Energy Corporation	Annual	2	1	1	1	2	1	1	1.29
South African Post Office	Annual	2	1	1	1	2	1	1	1.29
Telkom SA	Integrated	2	2	2	2	2	2	2	2
Trans-Caledon Tunnel Authority	Integrated	2	2	1	2	2	2	1	1.71
Transnet	Integrated	2	1	1	1	1	1	1	1.14
Cumulative Mean (per indicator)		2.00	1.42	1.26	1.37	1.89	1.42	1.47	1.55



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