

# COMBINED ASSURANCE

A combined assurance model is applied to provide a coordinated approach to all assurance activities.

The combined assurance model aims to optimise the assurance coverage obtained from management, internal assurance providers and external assurance providers on the risk areas affecting the group. Within DAWN there are a number of assurance providers that either directly or indirectly provide certain assurances over the adequacy and effectiveness of those controls that mitigate the risks as identified during the risk assessment process described on pages 32 and 33.

Collectively, the activities of these assurance providers, each representing a line of defence for the group, are referred to as the combined assurance model.



# COMBINED ASSURANCE continued

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The DAWN group has taken an approach designed to meet the objectives of combined assurance in a pragmatic and cost-effective manner.

The audit and risk committee has reviewed the combined assurance results for the group to satisfy itself that appropriate assurance activities are in place in relation to the controls operating over key risks and controls identified in the management of risk.

## BOARD ASSESSMENT OF THE GROUP'S SYSTEMS OF INTERNAL CONTROLS AND RISK MANAGEMENT

The board of directors has confirmed that, other than as disclosed in note 44 of the annual financial statements, nothing has come to their attention or arose out of the internal control self-assessment process, internal audit or year-end external audits that causes the board to believe that the group's systems of internal controls and risk management are not effective or that the internal financial controls do not form a sound basis for the preparation of reliable financial statements. The board's opinion is based on the combined assurances of external and internal auditors, management and the audit and risk committee.

## ASSURANCE

The data in this report has been assured to the extent set out below.

The annual financial statements have been audited by the independent auditors, PricewaterhouseCoopers Inc, and their audit report appears on pages 80 to 86 of the integrated report.

DAWN's management and directors are responsible for the preparation and presentation of the identified sustainability information, as incorporated in the 2018 sustainability data and information, and for the information contained in the integrated report, in accordance with their internally defined procedures. DAWN's management and directors are also responsible for maintaining adequate records and internal controls that are designed to support the reporting process.

The audit and risk committee has reviewed the sustainability matters in the sustainability data and in the integrated report to ensure that they are reliable and that there is no conflict with the financial information.

The group internal audit department independently provided risk-based assurance on the sustainability data.