

# **Nexia SAB&T: PROTECTION OF ACCESS TO INFORMATION ACT (PAIA) MANUAL**

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## **POLICY STATEMENT**

- This manual forms part of Nexia SAB&T's internal business processes and procedures.
- Any reference to the "firm" shall be interpreted to include "Nexia SAB&T" and vice versa.
- The firm's employees, contractors, suppliers and any other persons acting on behalf of the firm are required to familiarise themselves with the manual's requirements and undertake to comply with the stated processes and procedures.
- Risk owners and control owners are responsible for overseeing and maintaining control procedures and activities as prescribed in this manual.

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# 1. DEFINITIONS

**PAIA** means the Promotion of Access to Information Act 2 of 2000.

**POPIA** means the Protection of Personal Information Act 4 of 2013.

**Information Regulator** means the Regulator as established in terms of Section 39 of POPIA.

**Person** means a natural person or a juristic person.

**Private body** means:

- a natural person who carries or has carried on any trade, business or profession, but only in such capacity;
- a partnership which carries or has carried on any trade, business or profession; or
- any former or existing juristic person, but excludes a public body.

**Public body** means:

- any department of state or administration in the national or provincial sphere of government or any municipality in the local sphere of government; or
- any other functionary or institution when:
  - exercising a power or performing a duty in terms of the Constitution or a provincial constitution; or
  - exercising a public power or performing a public function in terms of any legislation.

**Head**, in relation to the firm means the Chief Executive Officer (CEO) or equivalent officer of the juristic person or any person duly authorised by that officer.

**Information Officer** means the responsible person for ensuring the firm's compliance with POPIA. The Information Officer must be registered with the South African Information Regulator established under POPIA prior to performing his duties.

**Requester** in relation to the firm means any person, including, but not limited to a public body or an official thereof, making a request for access to a record of the firm or a person acting on behalf of such a person.

**Personal Requester** means a requester seeking access to a record containing Personal Information about the requester.

**Personal Information** is any information that can be used to reveal a person's identity. Personal Information relates to an identifiable, living, natural person, and where applicable, an identifiable, existing juristic person (such as a company), including, but not limited to information concerning:

- race, gender, sex, pregnancy, marital status, national or ethnic origin, colour, sexual orientation, age, physical or mental health, disability, religion, conscience, belief, culture, language and birth of a person;
- information relating to the education or the medical, financial, criminal or employment history of the person;
- any identifying number, symbol, email address, physical address, telephone number, location information, online identifier or other particular assignment to the person;
- the biometric information of the person;
- the personal opinions, views or preferences of the person;
- correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;
- the views or opinions of another individual about the person;
- the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person.

**Request for access** means a request for access to a record of the firm in terms of section 50 of PAIA.

**Record** means any recorded information regardless of the form or medium, in the possession or under the control of the firm irrespective of whether or not it was created by the firm.

**Data Subject** means the person to whom personal information relates.

**Third Party** in relation to a request for access to a record held by the firm, means any person other than the requester.

**Processing** means any activity or any set of operations, whether or not by automatic means, concerning personal information, including

- the collection, receipt, recording, firm, collation, storage, updating or modification, retrieval, alteration, consultation or use;
- dissemination by means of transmission, distribution or making available in any other form; or
- merging, linking, as well as restriction, degradation, erasure or destruction of information.

## 2. PURPOSE OF A PAIA MANUAL

On 9 March 2001, the Promotion of Access to Information Act, No 2 of 2000 became operative, giving effect to the section 32(2) Constitutional right of access to information.

One of the main requirements specified in PAIA is the compilation of an information manual that provides information on both types and categories of records held by a private body, such as Nexia SAB&T.

This document serves as the Nexia SAB&T information manual and provides reference to the records held by the firm and the process to request access to such records.

The purpose of PAIA is to:

- foster a culture of transparency and accountability in public and private bodies by giving effect to the right of access to information; and to
- actively promote a society in which the people of South Africa have effective access to information to enable them to more fully exercise and protect all of their Constitutional rights.

The firm recognises everyone's right to access to information and is committed to provide access to the firm's records where the proper procedural requirements as set out by PAIA and POPIA have been met.

The firm's PAIA manual is compiled in accordance with section 51 of the Act and contains the following Annexures:

### **Annexure A : Contact Details**

This Annexure provides the firm's postal and street address, phone and fax number and, if available, the e-mail address of the CEO and Information Officer of the firm.

### **Annexure B : Section 10 PAIA Guide**

This Annexure provides a description of the guide referred to in Section 10 of PAIA and how you may obtain access to it.

### **Annexure C : Statutory Records**

This Annexure provides a description of the various laws of South Africa in terms of which the firm is required to maintain records.

### **Annexure D : Availability of Records**

This Annexure provides a list of records held by the firm.

### **Annexure E : Request Procedure**

This Annexure sets out the procedure required to obtain access to a record.

### **Annexure F : Prescribed Fees**

This Annexure sets out the fees that are payable to the firm prior to processing a request to obtain access to a record held by the firm.

## **3. DUTIES OF THE INFORMATION OFFICER**

The Information Officer of the firm is responsible for:

- Publishing and proper communication of the manual i.e. creating policy awareness;
- The facilitation of any request for access to information;
- Providing adequate notice and feedback to the requester of the information;
- Determining whether to grant a request for access to a complete/full record or only part of a record;
- Ensuring that access to a record, where so granted, is provided timeously and in the correct format; and
- Reviewing the policy for accuracy and communicating any amendments.

### **Right of Access**

The Information Officer may only provide access to any record held by the firm to a requester if:

- The record is required for the exercise or protection of any right; and
- The requester complies with the procedural requirements relating to a request for access to that record; and
- Access to that record is not refused in terms of any of the grounds for refusal listed below.

### **Grounds for Refusal**

The Information Officer must assess whether there are any grounds for refusing a request for access. Where any grounds for refusal are found, a request for access will not be granted.

However, despite finding any grounds for refusal, access to the record(s) will be provided where:

- the disclosure of the record would reveal evidence of a substantial contravention of, or failure to comply with any legislation; or
- the disclosure of the record would reveal imminent and serious public or environmental risk, and
- the public interest in disclosing record, will clearly outweigh the harm contemplated in the provision in question,.

Where there are no grounds for refusal, request for access will be granted.

If a request for access is made with regards to a record containing information that would justify a ground for refusal, every part of the record which does not contain and can reasonably be severed from any part that contains, any such information must, despite any other provision of PAIA, also be disclosed to a requester.

The grounds for refusal are set out below:

- Mandatory protection of the privacy of a Third Party who is a natural/juristic person, which would involve the unreasonable disclosure of personal information of that natural/juristic person.
- Mandatory protection of the commercial information of a third party, if the record contains:
  - Trade secrets of that party;
  - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of that party;
  - Information disclosed in confidence by a third party to Nexia SAB&T if the disclosure could put that third party to a disadvantage in negotiations or commercial competition;

- Mandatory protection of confidential information of third parties if it is protected in terms of any agreement;
- Mandatory protection of the safety of individuals and the protection of property;
- Mandatory protection of records which could be regarded as privileged in legal proceedings;
- The commercial activities of Nexia SAB&T which may include:
  - Trade secrets of the firm;
  - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of the firm.

### **Notification**

Nexia SAB&T will within 30 days of receipt of the request decide whether to grant or decline the request and give notice with reasons (if required) to that effect. The 30 day period within which the firm has to decide whether to grant or refuse the request may be extended for a further period of not more than 30 days, if the request is for a large volume of information, or the request requires a search for the information held at another office of Nexia SAB&T and the information cannot reasonably be obtained within the original 30 day period. Nexia SAB&T will notify the requester in writing should an extension be sought.

## ANNEXURE A: CONTACT DETAILS

### A. Firm Contact Details

Address:	119 Witch-Hazel Avenue, Highveld Technopark, Centurion
Phone number:	(012) 682 8800
Fax number:	(012) 682 8801

### B. Chief Executive Officer

Full names & surname:	Bashier Adam
Email address:	<a href="mailto:bashier@nexia-sabt.co.za">bashier@nexia-sabt.co.za</a>

### C. Information Officer

Full names & surname:	Muhammed Fazel Sulaman
Email address:	<a href="mailto:fazel@nexia-sabt.co.za">fazel@nexia-sabt.co.za</a>
Phone number:	012 682 8800

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## ANNEXURE B: SECTION 10 PAIA GUIDE

PAIA grants a requester access to records of a private body, if the record is required for the exercise or protection of any rights.

Where a public body lodges a request, the public body must be acting in the public interest.

Requests in terms of PAIA shall be made in accordance with the prescribed procedures and at the rates provided.

Requesters are referred to the guide in terms of section 10 of the Act which has been compiled by the South African Human Rights Commission. The guide contains information for the purposes of exercising Constitutional rights.

The guide is available in all South African official languages free of charge and any person may request a copy of the guide.

A copy of the guide may be obtained by contacting the South African Human Rights Commission at:

- Postal Address: **The South African Human Rights Commission, PAIA Unit, Private Bag 2700, Houghton, 2041**
- Telephone Number: **(011) 484 8300**
- Fax Number: **(011) 484 0582**
- Email: **PAIA@sahrc.org.za**
- Website: **www.sahrc.org.za**

## ANNEXURE C: LEGISLATIVE RECORDS

The firm maintains statutory records and information in terms of the following legislation<sup>1</sup> (where applicable):

Administration of Estates Act
Auditing Professions Act
Basic Conditions of Employment Act
Broad Based Black Economic Empowerment Act
Closed Corporations Act
Collective Investment Schemes Control Act
Companies Act
Compensation of Occupational Injuries & Diseases Act
Constitution of South Africa
Consumer Protection Act
Copyright Act
Customs and Excise Act
Electronic Communications and Transactions Act
Employment Equity Act
Financial Advisory & Intermediary Services Act
Financial Institutions (Protection of Funds) Act
Financial Intelligence Centre Act
Income Tax Act
Insolvency Act
Labour Relations Act
Long-term Insurance Act
Municipal Finance Management Act
National Credit Act
Occupational Health and Safety Act
Promotion of Access to Information Act
Patents Act
Pension Funds Act
Prevention of Organised Crime Act
Prevention and Combatting of Corrupt Activities Act
Promotion of Equality and Prevention of Unfair Discrimination Act
Public Audit Act
Public Finance Management Act
Short-term Insurance Act
Skills Development Act
Security Services Act
South African Reserve Bank Act
Trademarks Act
Transfer Duty Act
Unemployment Insurance Act
Value Added Tax Act

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<sup>1</sup> The related Regulations form part of the legislation

## ANNEXURE D: AVAILABILTY OF RECORDS

The firm maintains the following categories of records and related subject matters. The status of the record's availability, the purpose for its processing and the relevant data subject category to who the record relates are set out below:

Category:	Record:
Records in respect of clients	Client Annual Financial Statements
	Client Correspondence
	Client Audit Files
	Client Fee Records
	Client Contracts/Service Level Agreements
	Client Internal Information
	Client Statutory and Tax Records
	Client Business Information
	Findings and Recommendations Reports
	Investigative Material
	Legal Documentation
	Proposal and Tender Documentation
	Working Papers
Regulatory & Administrative	Policies and procedure documentation
	Codes of Conduct
	Memorandum of Incorporation
	Minutes of Meetings
	Register of Board of Directors
	Internal correspondence (e-mails/memos)
Insurance Policies held by firm	
Human Resources	Employment Applications
	Employment Contracts
	Personal Information of Employees
	Employment Equity Plan
	Medical Aid Records
	Pension Fund Records
	Disciplinary Records
	Performance Management Records
	Salary Records
	Employee Benefit Records
	PAYE Records
	Returns to UIF
	Disciplinary Code
	Leave Records
Training Records	
Training Manual	
Financial	Financial Statements
	Financial and Tax Records
	Asset Register
	Management Accounts and Reports
	Vouchers, Cash Books and Ledgers

	Banking Records and Statements
Marketing	Marketing material
	Advertisements
	Social media content
	Marketing strategies
Third Party	Rental agreements
	Non-disclosure agreements
	Letters of Intent
	Supplier Contracts

## ANNEXURE E: REQUEST PROCEDURE

To facilitate the processing of your request, kindly complete and submit the form on page 14 below to the e-mail address of the Information Officer indicated in Annexure A.

The Information Officer will notify the requester that a request for access has been received and that the prescribed fee (if any) is payable prior to processing the request. Please refer to Annexure F for a full breakdown of fees payable. Personal requesters will not be charged a request fee.

Once the request has been processed, the Information Officer will inform you of the outcome of your request and any additional fees that may fall due.

Please be advised that PAIA provides a number of grounds on which a request for access to information must be refused. These grounds mainly comprise instances where:

- the privacy and interests of other individuals are protected;
- where such records are already otherwise publicly available;
- instances where public interest are not served;
- the mandatory protection of commercial information of a third party; and
- the mandatory protection of certain confidential information of a third party.

When completing the form below please:

- indicate the identity of the person seeking access to the information;
- provide sufficient particulars of the requested information to enable the Information Officer to identify the information requested;
- specify the format in which the information is required;
- indicate the contact details of the person requiring the information;
- indicate the right to be exercised and/or to be protected, and specify the reasons why the information required will enable the person to protect and/or exercise the right;
- where the person requesting the information wishes to be informed of the decision of the request in a particular manner, state the manner and particulars to be so informed;
- if the request for information is made on behalf of another person, submit proof that the person submitting the request, has obtained the necessary consent to do so.

<b>A. Request for Information in terms of PAIA:</b>	
Details of the Information Officer of Nexia SAB&T :	
<b>B. Particulars of person requesting access to the record</b>	
i. The particulars of the person who requests access to the record must be recorded below.	
ii. Furnish an address and/or fax number in South Africa to which information must be sent.	
iii. Proof of the capacity in which the request is made, if applicable, must be attached.	
Full names & surname:	
Identity number:	
Postal address:	
Fax number:	
Telephone number:	
Email address:	
Capacity:	
<b>C. Particulars of person on whose behalf request is made</b>	
This section must be completed <i>ONLY</i> if a request for information is made on behalf of another person.	
Full names & surname:	
Identity number:	
<b>D. Particulars of Record</b>	
i. Provide full particulars of the record to which access is requested.	
ii. If the provided space is inadequate, please continue on a separate page and attach to this form. Please sign any additional pages	
Description of record:	
Reference number:	
Any further particulars:	
<b>E. Fees</b>	
i. A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.	
ii. You will be notified of the amount required to be paid as the request fee.	
iii. The fee payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.	
iv. If you qualify for exemption of the payment of any fee, please state the reason therefor.	
Reason for exemption:	

**F. Form of access to record**

Financial Statements

If you are prevented by a disability to read, view or listen to the record in the form of access provided hereunder, please state your disability and indicate in which form the record is required.

Disability:

Form in which required:

Mark the appropriate box with an "X"

- i. Your indication as to the required form of access depends on the form in which the record is available.
- ii. Access in the form requested may be refused in certain circumstances, in such a case you will be informed of access will be granted in another form.
- iii. The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.

1) If the record is in written or printed form:

- copy of record
- inspection of record

2) If record consists of visual images:

- view the images
- copy of the images
- transcription of the images

3) If the record consists of recorded words or information which can be reproduced in sound:

- listen to the soundtrack
- transcription of the soundtrack

4) If the record is held on computer or in an electronic or machine-readable form:

- printed copy of record
- copy in computer readable form

Please indicate the preferred method of delivery

- By hand
- Email
- Post
- Fax

**G. Particulars of right to be exercised or protected**

If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all additional folios.

Indicate which right is to be exercised or protected:

Explain why the record requested is required for the exercise or protection of the aforementioned right:

<b>H. Notice of decision regarding the request for access</b>
You will be notified in writing whether your request has been approved / denied. If you wish to be informed thereof in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.
How would you prefer to be informed of the decision regarding your request for access to the record?
<b>I. Signature page</b>
Signed at:
Date:
Signature of Requester / Person on whose behalf request is made:



## ANNEXURE F: PRESCRIBED FEES

The following applies to requests (other than personal requests):

- A requester is required to pay a preliminary request fee before a request will be processed.
- If the preparation of the record requested requires more than the prescribed hours (six), an additional deposit shall be paid (of not more than one third of the access fee which would be payable if the request was granted).
- A requestor may lodge an application to a relevant court for waiver of the payment of the required fee and/or deposit.
- Records may be withheld until the fees have been paid.
- All prices listed below are inclusive of Value-Added Tax (VAT).
- The fee structure is also available on the South African Human Rights Commission's website at [www.sahrc.org.za](http://www.sahrc.org.za)

No.	Description	Fee
1.	The fee for a copy of the manual as contemplated in regulation 9(2)(c), for every photocopy of an A4-size page or part thereof	R1.10
2.	The fees for reproduction referred to in regulation 11(1) are as follows:	-
	a) For every photocopy of an A4 size page or part thereof	R1.10
	b) For every printed copy of an A4 size page or part thereof held on a computer or in electronic readable form	R0.75
	c) For a copy in a computer-readable form on stiffy disc	R7.50
	d) For a copy in a computer-readable form on compact disc	R70.00
	e) For a transcription of visual images, for an A4 size page or part thereof	R40.00
	f) For a copy of a visual image	R60.00
	g) For a transcription of an audio record	R20.00
	h) For a copy of an audio record	R30.00
3.	The request fee payable by a requester, other than a personal requester, referred to in regulation 11(2)	R50.00
4.	The request fee payable by a requester, other than a personal requester, referred to in regulation 11(3):	-
	a) For every photocopy of an A4 size page or part thereof	R1.10
	b) For a printed copy of an A4 size page or part thereof held on a computer or in electronic readable form	R0.75
	c) For a copy in a computer readable form on stiffy disc	R7.50
	d) For a copy in a computer readable form on compact disc	R70.00
	e) For a transcription of visual images, for an A4 size page or part thereof	R40.00
	f) For a copy of a visual image	R60.00
	g) For a transcription of an audio record, for A4 size page or part thereof	R20.00
	h) For a copy of an audio record	R30.00
5.	The actual postage fee is payable when a copy of a record must be posted to a requester	-
6.	For purposed of section 54(2) of the Act, the following applies:	-
	a) Six hours as the hours to be exceeded before a deposit is payable	-
	b) One third of the access fee is payable as a deposit by the requester	-

Head signature:	
Date:	