



PKF CAPE TOWN

PAIA MANUAL

**Prepared in terms of section 51 of the Promotion of
Access to Information Act 2 of 2000 (as amended)**

1. DEFINITIONS

- 1.1 **“Form 1”** means the Request for a copy of the Guide Form published by the Regulator in accordance with the Regulations;
- 1.2 **“Form 2”** means the Request for access to the Record Form published by the Regulator in accordance with the Regulations;
- 1.3 **“Form 3”** means the means the Request for access to the Record Form published by the Regulator in accordance with the Regulations;
- 1.4 **“Minister”** Minister of Justice and Correctional Services;
- 1.5 **“PAIA”** Promotion of Access to Information Act No. 2 of 2000 (as Amended);
- 1.6 **“PKF Cape Town”** PKF Cape Town and the following related entities:
- PKF Cape Town (Pty) Ltd t/a PKF Accounting
 - PKF Cape Town Tax and Consulting Services (Pty) Ltd
 - Sewdar Trust
- 1.7 **“POPIA”** Protection of Personal Information Act No.4 of 2013; and
- 1.8 **“Regulator”** Information Regulator.

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to-

- 2.1 check the categories of records held by a body which are available without a person having to submit a formal PAIA request;
- 2.2 have a sufficient understanding of how to make a request for access to a record of the body, by providing a description of the subjects on which the body holds records and the categories of records held on each subject;
- 2.3 know the description of the records of the body which are available in accordance with any other legislation;
- 2.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist the public with the records they intend to access;
- 2.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 2.6 know if the body will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;
- 2.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;

- 2.8 know the recipients or categories of recipients to whom the personal information may be supplied;
- 2.9 know if the body has planned to transfer or process personal information outside the Republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied; and
- 2.10 know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF PKF CAPE TOWN

3.1. Managing Partner

Name: Martinus Johannes Strydom
Tel: 021 914 8880
Email: Marius.strydom@pkf.co.za / info.cpt@pkf.co.za

3.2. Information Officer

Name: Lukas Bekker
Tel: 021 914 8880
Email: Lukas.bekker@pkf.co.za

3.3 Access to information general contacts

Email: info.cpt@pkf.co.za
popicompliance.cpt@pkf.co.za

3.4 PKF Cape Town Office (Bellville Office)

Postal Address: PO Box 5700, Tyger Valley, 7536
Physical Address: 2nd Floor, Tyger Forum A, 53 Willie van Schoor Avenue,
Bellville, 7530
Telephone: 021 914 8880
Email: info.cpt@pkf.co.za
Website: <https://www.pkf.co.za>

4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

- 4.1. The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA (“Guide”), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.
- 4.2. The Guide is available in all the official languages of the Republic of South Africa.
- 4.3. The aforesaid Guide contains information of how to apply the Act.
- 4.4. The Guide can be obtained-

4.4.1. upon request from the Information Officer by using “Form 1”.

4.4.2. from the website of the Regulator <https://info regulator.org.za/>

5. RECORDS AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS IN TERMS OF THE ACT

Some of documents, information and policies are available for inspection, without the need for a request under the Act, on our website <https://www.pkf.co.za>. Public information can also be requested by contacting our Information Officer.

In addition, external newsletters and circulars will be made available should you wish to subscribe for these on our website or by making a request to our Information Officer.

6. RECORDS AVAILABLE IN TERMS OF OTHER LEGISLATION

Information is retained in terms of the following legislations and is usually available only to the persons or entities specified in such legislation. List might not be complete, but every effort was made to supply all applicable legislation:

1. Administration of Estates Act 66 of 1965
2. Auditing Professions Act 26 of 2005
3. Basic Conditions of Employment Act 75 of 1997
4. BBBEE Act 53 of 2003
5. Companies Act 71 of 2008
6. Close Corporations Act 69 of 1984
7. Competition Act 89 of 1998
8. Compensation for Occupational Injuries and Diseases Act 130 of 1993
9. Constitution of South Africa
10. Copyright Act 98 of 1987
11. Debt Collector’s Act 114 of 1998
12. Deeds Registries Act 47 of 1937
13. Electronic Communications and Transactions Act 25 of 2002
14. Employment Equity Act 55 of 1998
15. Estate Duty Act 45 of 1955
16. Financial Advisory and Intermediary Service Act 37 of 2002
17. Financial Intelligence Centre Act 38 of 2001
18. Income Tax Act 58 of 1962
19. Inspection of Financials Institutions Act No. 18 of 1998
20. Intellectual Property Laws Amendment Act 38 of 1997
21. Labour Relations Act 66 of 1995
22. Long Term Insurance Act 52 of 1998

23. Occupational Health and Safety Act 85 of 1993
24. Prevention of Combating of Corrupt Activities Act 12 of 2004
25. Protected Disclosures Act 26 of 2000
26. Promotion of Access to Information Act 2 of 2000
27. Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
28. South African Revenue Services Act 34 of 1997
29. Short Term Insurance Act 53 of 1998
30. Skills Development Levies Act 9 of 1999
31. Statistics Act 6 of 1999
32. Trust Property Control Act 57 of 1988
33. Trademarks Act 194 of 1993
34. Transfer Duty Act 40 of 1949
35. Unemployment Contributions Act 4 of 2002
36. Unemployment Insurance Act 63 of 2001
37. Value Added Tax Act 89 of 1991 Basic Conditions of Employment No. 75 of 1997

It is further recorded that the accessibility of documents and records may be subject to the grounds of refusal set out in this PAIA Manual.

7. OTHER TYPES OF RECORDS HELD BY THE COMPANY AS CONTEMPLATED IN SECTION 51(1)(C)

These records are not automatically available without a request in terms of the Act. A request in terms of this section is subject to section 63(1) of the Act, which provides that the head of an entity must refuse a request for access to a record if the disclosure of the record would involve the unreasonable disclosure of personal information about a third party.

Companies Act Close Corporations Act Trust Property Control Act	Appointment of Auditors Board Meeting Minutes Company registration document Name & Appointment of Directors / Members Share and statutory Registers Share Certificates Shareholder Contact Information Trust Deeds Letters of Authority
Financial Records	Accounting Records Agreements Annual Financial Statements Asset Registers Bank Accounts and statements Correspondence Debtors / Creditors statements and invoices General Ledgers Invoices and Statements Management Reports

	SARB Returns Statistics SA Returns Tax Returns
Tax Records	PAYE Records SARS records Skills Development Levies UIF VAT records Tax Returns
HR and Personnel Records	Accident registry Accounting and Payroll Records Address Lists BEE Statistics Career Development Records CV's Education records Professional registration documents Disciplinary codes and records Employee benefits Employment contracts Forms and applications General Terms of Employment Leave records Letters of Employment Performance Management Records Policies and Procedures Recruitment related documents Returns to UIF Salary records Skills Development Records
FICA	Client Due Diligence records Employee Due Diligence records Reports under FICA
Procurement and office administration	Policies & Procedures Supplier Agreements Supplier Lists Quotes, Invoices and Statements Lease Agreements General administrative records of day to day running of the office Equipment records
Governance and other Compliance	Agreements Administration Documentation Audit Reports Business Plan Communication Strategies Contracts

	POPIA related policies, manual and compliance documents Insurance Documentation Office Policies & Procedures Risk Management Framework Risk Register Safety, Health & Environment Documents IRBA registrations and related documents SAICA registrations and related documents
Other Party Records	In accordance with POPI and our Privacy Policy

8. AVAILABILITY OF THE MANUAL

8.1 A copy of the Manual is available-

8.1.1 on <https://www.pkf.co.za>;

8.1.2 Offices of PKF Cape Town for public inspection during normal business hours;

8.1.3 to any person upon request and upon the payment of a reasonable prescribed fee; and

8.1.4 to the Information Regulator upon request.

8.2 A fee for a copy of the Manual, as contemplated in annexure B of the Regulations, shall be payable per each A4-size photocopy made.

9. PROCESSING OF PERSONAL INFORMATION

Full details of how PKF Cape Town processes Personal Information can be found in our privacy statement at <https://www.pkf.co.za/locations/pkf-cape-town-bellville-and-stellenbosch/privacy-policy/>

10. REQUESTING INFORMATION IN TERMS OF SEC 51(1)(e)

It is important to note that the completion and submission of Form 02 does not automatically allow the requester access to the requested record. An application for access to a record is subject to certain limitations if the requested record falls within a certain category as specified within Part 3 Chapter 4 of the Act (see 10.5 below).

10.1 Completion of Request for Access to Record Form

In order to facilitate a timely response to requests for access, all requesters should take note of the following:

- **“Form 2”** must be completed.
- Proof of identity is required to authenticate the identity of the requester. Therefore, in addition to **“Form 2”**, requestors will be required to supply a copy of their identification document.
- If the request is made on behalf of another person, the requester must submit proof of the capacity in which the requester is making the request.
- Every question must be answered in BLOCK LETTERS.
- If there is insufficient space on a printed form, additional information may be provided on an additional attached folio.
- When the use of an additional folio is required, precede each answer with the applicable title.

10.2 Submission of Request for Access to Record Form

The completed **“Form 2”**, together with a copy of the identity document, must be submitted either via conventional mail or email info.cpt@pkf.co.za and must be addressed to the Information Officer indicated above.

A request fee (based on the Prescribed Fee) is payable on submission. This fee is not applicable to data subjects seeking access to records that contain their Personal Information.

If it is reasonably suspected that the requester has obtained access to records through the submission of materially false or misleading information, legal proceedings may be instituted against such requester.

10.3 Fees payable

Payment details can be obtained from the Information Officer indicated in 4.1 above. Proof of payment must be supplied. The request fee must be paid prior to access being given to the requested record. If the request for access is successful, an access fee may be required for the search, reproduction and/or preparation of the record(s) and will be calculated based on the Prescribed Fee. If a deposit has been paid in respect of a request for access, which is refused, then the Information Officer will repay the deposit to the requester. A deposit (being not more than one third the request fee) shall be requested and payable by the requester in the event that the search, reproduction and/or preparation of the record(s) requires more hours prescribed for the purpose of the search or preparation of a record.

10.4 Notification

PKF Cape Town will within 30 days of receipt of the request decide whether to grant or decline the request and give notice using **“Form 3”** (or a form that corresponds substantially with Form 3) with reasons (if required) to that effect.

The 30-day period within which PKF Cape Town has to decide whether to grant or refuse the request may be extended for a further period of not more than thirty days, if the request is for a large volume of information, or the request requires a search for information held at another office of PKF and the information cannot reasonably be obtained within the original 30 day period. PKF Cape Town will notify the requester in writing should an extension be sought.

10.5 Grounds for refusal

The main grounds for refusal of a request for information include:

- Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of Personal Information of that natural person.
- Mandatory protection of the commercial information of a third party, if the record contains the following:
 - 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 PKF Cape Town 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 PKF Cape Town which may include the following:
 - Trade secrets of PKF Cape Town.
 - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of PKF Cape Town.
- Mandatory protection of research information of third parties, and protection of research information of PKF Cape Town.

11. UPDATING OF THE MANUAL

PKF Cape Town will on a regular basis update this manual.

FORM 1

REQUEST FOR A COPY OF THE GUIDE

[Regulations 3]

TO: The Information Officer

I,

Full names:			
In my capacity as (mark with "x"):	Information officer		Other
Name of *public/private body (if applicable)			
Postal Address:			
Street Address:			
E-mail Address:			
Facsimile:			
Contact numbers:	Tel.(B):		Cellular:

Hereby request the following copy (ies) of the Guide:

Language (mark with "X")	No of copies	Language (mark with "X")	No of copies
<input type="checkbox"/> Sepedi		<input type="checkbox"/> Sesotho	
<input type="checkbox"/> Setswana		<input type="checkbox"/> siSwati	
<input type="checkbox"/> Tshivenda		<input type="checkbox"/> Xitsonga	
<input type="checkbox"/> Afrikaans		<input type="checkbox"/> English	
<input type="checkbox"/> isiNdebele		<input type="checkbox"/> isiXhosa	
<input type="checkbox"/> isiZulu			

Manner of collection (mark with "x"):

Personal collection	Postal address	Facsimile	Electronic communication (Please specify)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Signed at _____ this _____ day of _____ 20 _____

Signature of requester

FORM 2

REQUEST FOR ACCESS TO RECORD

[Regulation 7]

NOTE:

1. Proof of identity must be attached by the requester.
2. If requests made on behalf of another person, proof of such authorisation, must be attached to this form.

TO: The Information Officer

(Address)

E-mail address:

Fax number:

Mark with an "X"

Request is made in my own name

Request is made on behalf of another person.

PERSONAL INFORMATION			
Full Names			
Identity Number			
Capacity in which request is made <i>(when made on behalf of another person)</i>			
Postal Address			
Street Address			
E-mail Address			
Contact Numbers	Tel. (B):		Facsimile: <input type="text"/>
	Cellular:		
Full names of person on whose behalf request is made <i>(if applicable):</i>			
Identity Number			
Postal Address			

Street Address			
E-mail Address			
Contact Numbers	Tel. (B)		Facsimile
	Cellular		
PARTICULARS OF RECORD REQUESTED			
<i>Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located. (If the provided space is inadequate, please continue on a separate page and attach it to this form. All additional pages must be signed.)</i>			
Description of record or relevant part of the record:			
Reference number, if available			
Any further particulars of record			
TYPE OF RECORD <i>(Mark the applicable box with an "X")</i>			
Record is in written or printed form			
Record comprises virtual images <i>(this includes photographs, slides, video recordings, computer-generated images, sketches, etc)</i>			
Record consists of recorded words or information which can be reproduced in sound			
Record is held on a computer or in an electronic, or machine-readable form			

FORM OF ACCESS
(Mark the applicable box with an "X")

Printed copy of record (including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form)	
Written or printed transcription of virtual images (this includes photographs, slides, video recordings, computer-generated images, sketches, etc)	
Transcription of soundtrack (written or printed document)	
Copy of record on flash drive (including virtual images and soundtracks)	
Copy of record on compact disc drive (including virtual images and soundtracks)	
Copy of record saved on cloud storage server	

MANNER OF ACCESS
(Mark the applicable box with an "X")

Personal inspection of record at registered address of public/private body (including listening to recorded words, information which can be reproduced in sound, or information held on computer or in an electronic or machine-readable form)	
Postal services to postal address	
Postal services to street address	
Courier service to street address	
Facsimile of information in written or printed format (including transcriptions)	
E-mail of information (including soundtracks if possible)	
Cloud share/file transfer	
Preferred language (Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available)	

PARTICULARS OF RIGHT TO BE EXERCISED OR PROTECTED

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

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:	

FEEES	
a)	<i>A request fee must be paid before the request will be considered.</i>
b)	<i>You will be notified of the amount of the access fee to be paid.</i>
c)	<i>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.</i>
d)	<i>If you qualify for exemption of the payment of any fee, please state the reason for exemption</i>
Reason	

You will be notified in writing whether your request has been approved or denied and if approved the costs relating to your request, if any. Please indicate your preferred manner of correspondence:

Postal address	Facsimile	Electronic communication <i>(Please specify)</i>

Signed at _____ this _____ day of _____ 20 _____

Signature of Requester / person on whose behalf request is made

FOR OFFICIAL USE

Reference number:	
Request received by: <i>(State Rank, Name And Surname of Information Officer)</i>	
Date received:	
Access fees:	
Deposit (if any):	

Signature of Information Officer

FORM 3
OUTCOME OF REQUEST AND OF FEES PAYABLE
 [Regulation 8]

Note:

1. If your request is granted the—
 - (a) amount of the deposit, (if any), is payable before your request is processed; and
 - (b) requested record/portion of the record will only be released once proof of full payment is received.
2. Please use the reference number hereunder in all future correspondence.

Reference number: _____

TO: _____

Your request dated _____, refers.

1. You requested:

Personal inspection of information at registered address of public/private body (<i>including listening to recorded words, information which can be reproduced in sound, or information held on computer or in an electronic or machine-readable form</i>) is free of charge. You are required to make an appointment for the inspection of the information and to bring this Form with you. If you then require any form of reproduction of the information, you will be liable for the fees prescribed in Annexure B.	
---	--

OR

2. You requested:

Printed copies of the information (<i>including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form</i>)	
Written or printed transcription of virtual images (<i>this includes photographs, slides, video recordings, computer-generated images, sketches, etc</i>)	
Transcription of soundtrack (<i>written or printed document</i>)	
Copy of information on flash drive (<i>including virtual images and soundtracks</i>)	
Copy of information on compact disc drive (<i>including virtual images and soundtracks</i>)	
Copy of record saved on cloud storage server	

3. To be submitted:

Postal services to postal address	
Postal services to street address	
Courier service to street address	
Facsimile of information in written or printed format (<i>including transcriptions</i>)	
E-mail of information (<i>including soundtracks if possible</i>)	
Cloud share/file transfer	
Preferred language: (<i>Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available</i>)	

Kindly note that your request has been:

Approved

Denied, for the following reasons:

--

4. Fees payable with regards to your request:

Item	Cost per A4-size page or part thereof/item	Number of pages/items	Total
Photocopy			
Printed copy			
For a copy in a computer-readable form on:			
(i) Flash drive	R40.00		
• To be provided by requestor			
(ii) Compact disc	R40.00		
• If provided by requestor			
• If provided to the requestor	R60.00		
For a transcription of visual images per A4-size page	Service to be outsourced. Will depend on the quotation of the service provider		
Copy of visual images			
Transcription of an audio record, per A4-size	R24.00		
Copy of an audio record			
(i) Flash drive	R40.00		
• To be provided by requestor			
(ii) Compact disc	R40.00		
• If provided by requestor			
• If provided to the requestor	R60.00		
Postage, e-mail or any other electronic transfer:	Actual costs		
TOTAL:			

5. Deposit payable (if search exceeds six hours):

Yes

No

Hours of search	Amount of deposit (calculated on one third of total amount per request)

The amount must be paid into the following Bank account:

Name of Bank: _____
 Name of account holder: _____
 Type of account: _____
 Account number: _____
 Branch Code: _____
 Reference Nr: _____
 Submit proof of payment to: _____

Signed at _____ this _____ day of _____ 20 _____

 Information officer