

PAIA Manual

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

Date Of Compilation: 01/01/2022

Latest Date Of Revision: 25/06/2024

1. List Of Acronyms And Abbreviations

- | | | |
|-----|--------------------|--|
| 1.1 | “CEO” | Chief Executive Officer |
| 1.2 | “DIO” | Deputy Information Officer; |
| 1.3 | “IO” | Information Officer; |
| 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 | “POPIA” | Protection of Personal Information Act No.4 of 2013; |
| 1.7 | “Regulator” | Information Regulator; and |
| 1.8 | “Republic” | Republic of South Africa |
| 1.9 | “PKFO” | PKF Octagon |

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 that 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 PKF Octagon 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 PKF Octagon 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 PKF Octagon 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 Octagon

3.1. Chief Information Officer

Name: Waldek Wasowicz

Tel: +27 (0)10 003 0150

Email: waldek@pkfoctagon.com

3.2. Deputy Information Officer

Name: Emile Nel

Tel: +27 (0)10 003 0150

Email: emilen@pkfoctagon.com

3.3 Access to information general contacts

Email: info@pkfoctagon.com

3.4 National or Head Office

Postal Address: Private Bag X02 Highlands North, 2037 South Africa

Physical Address: 21 Scott St, Waverley, Johannesburg, 2090

Telephone: +27 10 003 0150

Email: info@pkfoctagon.com

Website: <https://pkfoctagon.com/>

3.5 Entities included in PKF Octagon

Entities: PKF Octagon Ignite (Pty) Ltd, PKF Octagon Secretarial Services (Pty) Ltd, PKF Octagon Inc, Octagon Shared Services (Pty) Ltd

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 each of the official languages and in braille.

4.3. The aforesaid Guide contains the description of-

4.3.1. the objects of PAIA and POPIA;

4.3.2. the postal and street address, phone and fax number and, if available, electronic mail address of-

4.3.2.1. the Information Officer of every public body, and

4.3.2.2. every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA¹ and section 56 of POPIA²;

4.3.3. the manner and form of a request for-

4.3.3.1. access to a record of a public body contemplated in section 11³; and

¹ Section 17(1) of PAIA- *For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.*

² Section 56(a) of POPIA- *Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.*

³ Section 11(1) of PAIA- *A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.*

- 4.3.3.2. access to a record of a private body contemplated in section 50⁴;
- 4.3.4. the assistance available from the IO of a public body in terms of PAIA and POPIA;
- 4.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;
- 4.3.6. all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging-
 - 4.3.6.1. an internal appeal;
 - 4.3.6.2. a complaint to the Regulator; and
 - 4.3.6.3. an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;
- 4.3.7. the provisions of sections 14⁵ and 51⁶ requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 4.3.8. the provisions of sections 15⁷ and 52⁸ providing for the voluntary disclosure of categories of records by a public body and private body, respectively;

⁴ Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

- a) that record is required for the exercise or protection of any rights;
- b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
- c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

⁵ Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

⁶ Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

⁷ Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access

⁸ Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access

- 4.3.9. the notices issued in terms of sections 22⁹ and 54¹⁰ regarding fees to be paid in relation to requests for access; and
- 4.3.10. the regulations made in terms of section 92¹¹.
- 4.4. Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.
- 4.5. The Guide can also be obtained-
 - 4.5.1. upon request to the Information Officer;
 - 4.5.2. from the website of the Regulator (<https://www.justice.gov.za/inforeg/>).
- 4.6 A copy of the Guide is also available in the following two official languages, for public inspection during normal office hours-
 - 4.6.1 English
 - 4.6.2 Afrikaans

⁹ Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹⁰ Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹¹ Section 92(1) of PAIA provides that –“The Minister may, by notice in the Gazette, make regulations regarding-
(a) any matter which is required or permitted by this Act to be prescribed;
(b) any matter relating to the fees contemplated in sections 22 and 54;
(c) any notice required by this Act;
(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and
(e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

5. Categories Of Records Of The PKF Octagon Which Are Available Without A Person Having To Request Access

The following are categories of records held by PKF Octagon which are available without a person having to request access by completing Form 2, meaning the types of records that may be available on the website and a person may download or request telephonically by sending an email.

Category of records	Types of the Record
Resources - Insights	Articles – Insights for business growth (available on website)
Resources – Tax guides	Tax guides (available on website)
Resources - Downloads	Downloadable resources (available on website)
Resources – In the Media	Media articles (available on website)

Also refer our website for records available on our website: <https://pkfoctagon.com/>

6. Description Of The Records Of PKF Octagon Which Are Available In Accordance With Any Other Legislation

Information is available in terms of the following legislation to the persons or entities specified in such legislation:

- Companies Act, 71 of 2008;
- Income Tax Act, 58 of 1962;
- Value Added Tax, Act 89 of 1991;
- Labour Relations Act, 66 of 1995;
- Basic Conditions of Employment Act, 75 of 1997;
- Broad-Based Black Economic Empowerment Act 53 of 2003;
- Employment Equity Act, 55 of 1998;
- Skills Development Levies Act, 9 of 1999;
- Unemployment Insurance Act, 30 of 1966;
- Compensation of Occupational Injuries and Diseases Act, 130 of 1993;
- Occupational Health & Safety Act, 85 of 1993;
- Auditing Professions Act No 26 of 2005 (No 2. of 2015, No 5 of 2021)
- Financial Intelligence Centre Act 31 of 2001.
- Electronic Communications and Transactions Act 25 of 2002;
- Pensions Funds Act 24 of 1956;
- Promotion of Access to Information Act 2 of 2000;
- Protection of Personal Information Act 4 of 2013;
- Unemployment Insurance Contributions Act 4 of 2002.

*Refer Annexure 3 - Form C (**appendix A below**) for request for records held by PKF Octagon by completing the Form C.*

7. Description Of The Subjects On Which The Body Holds Records And Categories Of Records Held On Each Subject By PKF Octagon

This section sets out the subjects (i.e. Finance or HR) in respect of which PKF Octagon holds records and the categories of records held on each subject, including records which are created and available in accordance with any of the South African legislation. These records are not freely available but can be requested in terms of form 2. The inclusion of any subject of records should not be taken as an indication that the records in those categories will be made available under PAIA, as certain grounds for refusal may be applied.

Records	Categories of records
Company Secretarial	<ul style="list-style-type: none"> - Company Documents including memorandum of incorporation; - Registered and minute books; - Statutory returns; - Powers of Attorney; - Shares Certificates. - Wills - Title deeds - Trust deeds - Identity documents - Birth certificates - Agreements (Shareholders, sale, buy backs, acquisition of shares)
Company/Trust/Estates Authorisation and Licence	<ul style="list-style-type: none"> - CIPC Registration; - Trusts – letter of authority - Estates – letter of executorship/administration - Employer Registration; - VAT registration; - Taxpayer Registration;
Financial	<ul style="list-style-type: none"> - Financial Statements; - Financial and Tax Records (Company and Employees);

Records	Categories of records
Marketing	<ul style="list-style-type: none"> - Asset Register; - Management Accounts; - Bank Statements; - Debtors/Creditors statements and invoices - Market Information <ul style="list-style-type: none"> - Public Customer Information - Product Brochures - Owner Manuals - Product Sales Records - Field Records - Marketing Strategies - Copies of advertisements and advertising register Customer Database - Company performance Records
Intellectual Property	<ul style="list-style-type: none"> - Trademarks - Patents - Designs
Human Resources	<ul style="list-style-type: none"> - Policies and Procedures - Employee Information; - Employment Contracts; - Training Records; - Workplace and union agreement records; - Benefit arrangements rules and records.
Administration and Information Technology	<ul style="list-style-type: none"> - MS office 365 licences - CaseWare licences - Datasnipper licences - Contractors list
Operations	<ul style="list-style-type: none"> - Disaster recovery and implementation plans - Policies and Procedures
Website	<ul style="list-style-type: none"> - Company Profile; - Publications;

8. Processing Of Personal Information

8.1 Purpose of Processing Personal Information

PKF Octagon will only process personal information in line with the Privacy Policy (<https://pkfoctagon.com/our-privacy-notice/>), which is available on the website.

8.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto

This section specifies the categories of data subjects in respect of whom PKF Octagon processes personal information and the nature or categories of the personal information being processed. The inclusion of any subject of records should not be taken as an indication that the records in those categories will be made available under PAIA, as certain grounds for refusal may be applied.

Categories of Data Subjects	Personal Information that may be processed
Customers / Clients	name, address, registration numbers or identity numbers, employment status and bank details
Service Providers	names, registration number, vat numbers, address, and bank details
Employees	Name, address, qualifications, gender and race, contact details, banking details
Third Party Contractors	Name, address, contact details, banking details

8.3 The recipients or categories of recipients to whom the personal information may be supplied

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Identity number and names, for criminal checks	South African Police Services
Qualifications, for qualification verifications	South African Qualifications Authority
Credit and payment history, for credit information	Credit Bureaus
Engagement files and information contained therein	Regulatory Bodies (for example IRBA)

8.4 Planned transborder flows of personal information

Microsoft's Azure storage platform, which is hosted in the European Union. PKF Octagon has enabled the necessary security functionality to their systems which safeguards its information against malicious access and use. These measures are over and above the standard data protection policies that is implemented across the Microsoft platform. For more on the Microsoft Data Protection policy use the following link:

<https://learn.microsoft.com/en-us/azure/security/fundamentals/protection-customer-data>

8.5 General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information

Refer the PKF Octagon IT manual.

9. Availability Of The Manual

9.1 A copy of the Manual is available-

9.1.1 on <https://pkfoctagon.com/>

9.1.2 head office of the PKF Octagon for public inspection during normal business hours;

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

9.1.4 to the Information Regulator upon request.

9.2 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. (Refer <https://popia.co.za/section-111-fees/>)

10. Updating Of The Manual

The Head of Risk (Deputy Information Officer) of PKF Octagon will on a regular basis or when there is a change to PAIA legislation update this manual.

Appendix A

Annexure 3 – Form C Request For Access To Record

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):
	Cellular:
Facsimile:	
Full names of person on whose behalf request are made <i>(if applicable)</i> :	
Identity Number	
Postal Address	

Street Address	
E-mail Address	
Contact Numbers	Tel. (B)
	Cellular
Facsimile	

Particulars Of Record Requested

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.)

Description of record or relevant part of the record:	
Reference number, if available	
Any further particulars of record	

Type Of Record

(Mark the applicable box with an "X")

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 <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 record on flash drive <i>(including virtual images and soundtracks)</i>	
Copy of record on compact disc drive <i>(including virtual images and soundtracks)</i>	
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 <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>	
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>	

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:

Fees

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

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 _____ on this day of _____ 20____

Signature of Requester / person on whose behalf request is made

For Official Use

Reference number:

Request received by:
(State Rank, Name And
Surname of Information Officer)

Date received:

Access fees:

Deposit (if any):

Signature of Information Officer