



PKF

PKF (PE) INC.

SECTION 51 MANUAL

**IN TERMS OF PROMOTION OF ACCESS TO INFORMATION ACT
(ACT 2 OF 2000) AS AMENDED**

Incorporating additional requirements of

**THE PROTECTION OF PERSONAL INFORMATION ACT
(ACT 4 OF 2013)**

DATE OF COMPILATION: 19/05/2021

DATE OF REVISION: 24/06/2024

SECTION 51 MANUAL FOR PKF (PE) INC.

1. LIST OF ACRONYMS AND ABBREVIATIONS

- 1.1 "DIO" Deputy Information Officer;
- 1.2 "IO" Information Officer;
- 1.3 "Minister" Minister of Justice and Correctional Services;
- 1.4 "PAIA" Promotion of Access to Information Act No. 2 of 2000 (as Amended);
- 1.5 "POPIA" Protection of Personal Information Act No.4 of 2013;
- 1.6 "Regulator" Information Regulator; and
- 1.7 "Republic" Republic of South Africa

2. INTRODUCTION

This Manual is published in terms of Section 51 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000) ("PAIA"). The Act gives effect to the provisions of Section 32 of the Constitution, which provides for the right of access to information held by the State and to information held by another person that is required for the exercise and / or protection of any right.

The reference to any information in addition to that specifically required in terms of Section 51 of the Act does not create any right or entitlement (contractual or otherwise) to receive such information, other than in terms PAIA and this right must be balanced against all other rights as set out in the Constitution and the Protection of Personal Information Act, Act 4 of 2013 ("POPIA").

PAIA sets out the requisite procedural issues attached to a request for access to information, the requirement which such requests must meet, as well as the grounds for refusal or partial refusal of such requests. In addition it explains how to access and how to object to, personal information held by PKF (PE) Inc, or request correction of

the personal information in terms of the Protection of Personal Information Act, Act 4 of 2013 ("POPIA").

PAIA and POPIA place certain limitations to the right to access information which should be subject to justifiable limitations, which includes the limitations aimed at reasonable protection of privacy, commercial confidentiality and effective, efficient and good governance.

2. OVERVIEW

PKF (PE) Inc, an incorporated company, is a private body in terms of PAIA. This entity deals with matters an auditing firm would be expected to deal with including *inter alia* audit, client accounting and taxation services.

Whilst the directors of PKF (PE) Inc. endeavour to ensure that the published information is accurate, complete and updated on a regular basis, no representation is made regarding such information.

3. INFORMATION REQUIRED IN TERMS OF SECTION 51 (1)(a) OF THE ACT:

- (a) Postal Address: PO BOX 7606, Newton Park, Gqeberha, 6055;
- (b) Physical Address: 27 Newton Street, Newton Park, Gqeberha, 6045;
- (c) Phone Number: 041 398 5600;
- (d) E-mail Address: lorna.vangoeverden@pkf.co.za;
- (e) Company Registration Number: 2002/004678/21;
- (f) Appointed Information Officer in terms of POPIA: Lorna Denise Van Goeverden as Information Officer and Taryn Lee Jones as Deputy Information Officer.

**4. DESCRIPTION OF THE GUIDE REFERRED TO IN SECTION 10: SECTION 51
(1)(b)**

The guide will be issued by The South African Human Rights Commission ("HRC") in all official languages. A copy of the information guide can be obtained directly from the HRC and any queries can be directed to:

The South African Human Rights Commission
PAIA Unit
The Research and Documentation Department

Postal Address: Braampark, Forum 3
33 Hoofd Street
Braamfontein
Johannesburg, 2001.

Telephone: 011-4848300 / 011 877 3750
Fax No.: 011 403 0668
Website: www.sahrc.org.za
E-mail: PAIA@sahrc.org.za

The Information Regulator (South Africa)

Postal Address: SALU Building
316 Thabo Sehume Street
Pretoria
0001
Telephone: 012 406 4818
Website: www.justice.gov.za/inforeg
E-mail: inforeg@justice.gov.za

**5. RECORDS AVAILABLE IN ACCORDANCE WITH OTHER LEGISLATION
(Section 51(1)(d))**

Records of the body are kept in accordance with the following legislation:

- Value Added Tax Act No. 89 of 1991
- Income Tax Act. No.58 of 1962
- Labour Relations Act No. 66 of 1995
- Basic Conditions of Employment Act No. 75 of 1997
- Unemployment Insurance Act No. 63 of 2001
- Occupational Health and Safety Act No.85 of 1993
- Compensation for Occupational Injuries and Health Diseases Act No. 130 of 1993
- Skills Development Levies Act No. 9 of 1999
- Promotion of Access to Information Act No. 2 of 2000
- Consumer Protection Act. 68 of 2008
- Companies Act of 2008
- Financial Advisory and Intermediary Services Act
- Insolvency Act

6. RECORDS HELD AT PKF (PE) INC. IN TERMS OF SECTION 51(1)(e) OF PAIA

6.1 Employee Records

Examples of Employees records include, but are not limited to the following:

- (a) Personal Information as defined in POPIA provided by the Personnel, with their consent and understanding as to what the purpose of the information is and what it will be used for.
- (b) Records provided by a third party relating to employees, with their consent and understanding what the purpose of the information is and what it will be used for.
- (c) Conditions of employment and other employee related contractual records.

- (d) Internal evaluation records;
- (e) Standard Letters and Notices;
- (f) Correspondence relating to employees; and
- (g) Training schedules and material.

6.2 Client Records

Examples of client records include, but are not limited to, the following:

- (a) Personal Information as defined in POPIA provided by the customers, with their consent and understanding as to what the purpose of the information is and what it will be used for.
- (b) Records by third parties relating to the Client, with the client's consent and understanding what the purpose of the information is and what it will be used for.
- (c) Correspondence and telephonic records relating to Clients;
- (d) Records generated within PKF (PE) INC relating to its Clients.

6.3 Company Records

- (a) Financial Records;
- (b) Operational Records;
- (c) Databases;
- (d) Information Technology;
- (e) Marketing Records;
- (f) Internal Correspondence;
- (g) Product Records;
- (h) Statutory Records;
- (i) Internal Policies and Procedures;
- (j) Treasury-relating records;
- (k) Securities and equities; and
- (l) Other proprietary records.

6.4 Other Party Records

- (a) Employee, Client and/or Company records which are held by another party, as opposed to the records held by PKF (PE) Inc. itself.
- (b) Records held by PKF (PE) Inc. pertaining to other parties or companies, including but not limited to financial records, correspondence, contractual records, records with regards to other companies employees, records provided by the other party, and records third parties have provided about the contractors or suppliers.
- (c) PKF (PE) Inc. might also possess records pertaining to other parties, including but not limited to contractors, job applicants, suppliers, visitors, joint venture companies, and service providers. Alternatively, such other parties may hold records that can be said to belong to PKF (PE) Inc.

6.5 Finance / Accounts

- (a) Financial Statements
- (b) Ledgers
- (c) Statutory returns
- (d) Journals
- (e) Income Tax Information

6.6 Secretarial

- (a) Share registers
- (b) Share certificates
- (c) Minutes of meetings
- (d) Company statutes
- (e) Statutory returns

It is recorded that any and all records requested pertaining to the aforesaid shall only be made available to the requester subject to the provisions of the Act. None of the records held by PKF (PE) Inc. are automatically available without a person having requested access in terms of and subject to the provisions of the Act.

7. GROUNDS FOR REFUSAL OF ACCESS TO RECORDS

The Main reasons for PKF (PE) Inc. to refuse a request for information relates to the mandatary property of:

- (a) A third party's privacy who is a natural person, which will involve the unreasonable disclosure of their personal information, including a deceased individual;
- (b) Commercial information of a third party if the records contains trade secrets, financial information, technical information, scientific information, commercial information and information that contains information disclosed in confidence to PKF (PE) Inc.
- (c) Confidential information of a third party if it is protected in terms of an agreement;
- (d) The safety of an individual and the security of property;
- (e) Records that would be regarded as privileged in legal proceedings;
- (f) Commercial activities of PKF (PE) Inc., which may include: trade secrets; financial, commercial, scientific, technical information, information which if disclosed can put PKF (PE) Inc, at a disadvantage at negotiations or commercial competition or a computer program which may be owned by PKF (PE) Inc. and which is protected by copy right.

The above grounds of refusal will be subject to Section 63 and 70, in which case PKF (PE) Inc. will be obliged to disclose the records requested. Request for information that is clearly frivolous or vexatious and which involves unreasonable diversion of resources shall be refused.

8. REMEDIES AVAILABLE WHEN PKF (PE) INC. REFUSES A REQUEST OF RECORDS

- (a) Internal Remedies: PKF (PE) Inc. does not have internal remedies and therefore such decision shall be made by the Managing Director or their delegate and will be final. The requester will then have to exercise the external remedies available to them if their request is refused.

(b) External Remedies: If the requester is dissatisfied with a refusal he may lodge a complaint within 180 days of notification, apply to a court with jurisdiction or lodge a complaint with the Information Regulator.

9. HOW TO REQUEST ACCESS TO RECORDS

The requester must use the prescribed form to make the request for access to a record. This must be the head of the private body. This request must be made to the address, fax number or electronic mail address of the body concerned [s 53(1) of PAIA].

The requester must provide sufficient detail on the request form to enable the head of the private body to identify the record and the requester. The requester should also indicate which form of access is required. The requester should also indicate if any other manner is to be used to inform the requester and state the necessary particulars to be so informed [s 53(2)(a) and (c) of PAIA].

The requester must identify the right that is sought to be exercised or to be protected and provide an explanation of why the requested record is required for the exercise or protection of the right [s 53(2)(d) of PAIA].

If a request is made on behalf of a another person, the requester must then submit proof of the capacity in which the requester is making the request to satisfaction of the head of the private body [s 53(2)(f) of PAIA].

10. FEES

A requester who seeks access to a record containing personal information about that requester is not required to pay the request fee. Every other requester, who is not a personal requester, must pay the required fee:

The head of the private body must notify the requester (other than a personal requester) by notice, requiring the requester to pay the prescribed fee (if any) before further processing the request [s 54(1) of PAIA].

The fee that the requester must pay to a private body is R50. The requester may lodge an application to the court against the tender or payment of the request fee [s 54(3)(b) of PAIA].

After the head of the private body has made a decision on the request, the requester must be notified in the required form.

If the request is granted then a further access fee must be paid for the search, reproduction, preparation and for any time that has exceeded the prescribed hours to search and prepare the record for disclosure [s 54(6) of PAIA].

11. DECISION

Within 30 days of receipt of a request PKF (PE) Inc. will decide whether or not to grant or decline access to the request and give notice with reason if required to this effect. The notice will contain the required disclosures as in terms of Section 56 of PAIA.

If the information relates to a third party, PKF (PE) Inc. will first need to inform the third party of the request and follow the steps as set out in section 71 to 73 of PAIA. The third party must within 21 days of being informed make representations to PKF (PE) Inc. as to why the request for access should be refused, or the third party can give consent.

The 30 day period can be extended if it is a large amount of information or held by another office or if PKF (PE) Inc. needs to search for the information and cannot be reasonably obtained within 30 days.

12. PROCESSING OF PERSONAL INFORMATION

PKF (PE) Inc. takes the protection of our clients and employees personal information seriously and will only request and process the personal information in terms of POPIA. To process means to collect, use, store, make available, destroy, update, disclose or deal with the personal information. We will only process our client's personal information to enable us to provide a service to them. This will also be done with the consent and understanding of our client's. We will also treat all your information as confidential.

If a client makes use of our services they agree that we may process their personal information.

Categories of Data Subjects and Personal Information Processed by PKF (PE) Inc.:

(a) Clients and potential Clients:

- Name, surname and contact details;
- Company details;
- Bank details and/or Bank Statements depending on the service rendered;
- Tax Certificates from various entities;
- Tax and Financial Information;
- Copy of their Identity Document;
- Copy of their Proof of Address;
- List of employees with their details and payroll information;
- Biometric details if applicable.

(b) Suppliers:

- Company details;
- Contact details;
- Supplier Contracts;
- Bank Details
- Biometric information if applicable;

- Personal information of supplier representative.
- VAT Number;
- Registration Certificate / Registration Number;

(c) Shareholders:

- Contact details;
- Proof of address;
- Banking details;
- Copy of their Identification Document / Identification number.

(d) Employees:

- Name, Surname and contact details;
- Medical Information;
- Disability Information;
- Biometric Information;
- Pension and Provident Fund Information;
- Bank Details;
- Tax and financial Information;
- Employee Contracts;
- Vehicle Registration;
- Performance Records;
- Payroll Records;
- Electronic Access records;
- Physical Access Records;
- Surveillance Records;
- Health and Safety Records;
- Training Records;
- Educational Records;
- Employment History;
- Personal information of family members;
- Copy of Identification Records.
- Race, Age and Sex.

(e) Job Applicants:

- CV (Curriculum Vitae);
- Criminal Checks;
- References;
- Credit Checks if applicable;
- Biometric information if applicable.
- Race, age and sex.

(f) Visitors:

- Name, Surname, contact details and Identification number.
- Physical access records;
- Electronic access records;
- Surveillance records.

13. AVAILABILITY OF THE MANUAL

A copy of the Manual is available: -

- 13.1 Upon request from the Information Officer or Deputy Information officer;
- 13.2 At the offices of PKF (PE) Inc for public inspection during normal business hours;
- 13.3 To any person upon request; and
- 13.4 The Information Regulator upon request.

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.

14 UPDATING OF THE MANUAL

The Information Officer and Deputy Information Officer will on a regular basis update this manual.

Issued by:



LORNA DENISE VAN GOEVERDEN

MANAGING DIRECTOR

(INFORMATION OFFICER)