

PAIA MANUAL  
OF  
EY SA

## THE MANUAL

### Table of Contents Page

1. Introduction
2. Definitions
3. EY Structure
4. Contact details of the Information Officer in terms of section 51(1) (a) of PAIA
5. Access to information or records
6. Fees levied for request of information or records
7. Who may request information or records in terms of the Act
8. Granting or refusal of requests
9. Appeal / Lodgement of complaints
10. Other information as may be prescribed
11. Annexure 1: Prescribed Form C
12. Annexure 2: Some of the legislation in terms of which records are kept

## 1. INTRODUCTION

PAIA gives effect to the constitutional right to access to any information held by the State and any information held by another person and that is required for the exercise or protection of any rights and to provide for matters connected therewith. Thus natural and/or juristic persons have the right of access to records held by either a Private or Public body, subject to certain limitations. This right is extended in POPI as it grants Data Subjects (“DS”) the right to request access to information or records, in accordance with the provisions of PAIA from any Responsible Party (“RP”).

Section 32(1)(a) of the Constitution of the Republic of South Africa provides that everyone has a right of access to information held by the state and any other person that is required for the exercise or protection of any rights.

EY conducts its operations in compliance with all legal and regulatory requirements. This document “the Manual” is intended to ensure that EY complies with Section 51 of the Promotion of Access to Information Act 2 of 2000 (Private Body).

### Application

The Manual relates to records and information in the possession of EY and the publication or release of any of this records and information to the public. Reference made to EY SA in this Manual will include the following entities listed below:

- Ernst & Young Advisory Services Proprietary Limited
- Ernst & Young Incorporated
- Ernst & Young Services (Pty) Ltd

### Objective

The objectives of this Manual are to:

- provide a list of information, records and other details held by EY;
- in terms of the Promotion of Access to Information Act No. 2 of 2000 (“PAIA” and/or “the Act”) and the Protection of Personal Information Act, Act No 4 of 2013 (“POPI”) provide requirements on how to request information or records from a EY;
- provide the process and forms for which requests for information must be submitted; and
- stipulate the grounds on which a request for information or a record may be refused;

### Availability

The Manual will from time to time be updated. The most up to date version of the Manual will be made to the free of charge to the public on EY SA’s website <https://www.ey.com/za/en/home> and a PDF copy can also be inspected at the

premises of the South African head offices of EY at Tower 1, 102 Rivonia Road, Sandton during normal business hours. Upon request any reproduction of the Manual will incur a fee as prescribed under PAIA for the reproduction of a document.

## 2. DEFINITIONS

The following words shall bear the same meaning as under POPI as follows:

- “Data Subject” or “DS”** means the person to whom Personal Information relates
- “Information Officer”** means the head of a private body as contemplated in section 1, of the PAIA
- “Minister”** means the Cabinet member responsible for the administration justice
- “Personal Information” or “PI”** means information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person including :
- (a) information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person;
  - (b) information relating to the education or the medical, financial, criminal or employment history of the person;
  - (c) any identifying number, symbol, e-mail address, physical address, telephone number or other particular assignment to the person;
  - (d) the blood type or any other biometric information of the person;
  - (e) the personal opinions, views or preferences of the person;
  - (f) 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;
  - (g) the views or opinions of another individual about the person; and
  - (h) 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

But excludes information of about an individual who has been dead for more than 20 years

- “Private body”** means -
- (a) a natural person who carries or has carried on any trade, business or profession, but only in such capacity;
  - (b) a partnership which carries or has carried on any trade, business or profession; or
  - (c) any former or existing juristic person, but excludes a public body
- “Processing”** means any operation or activity or any set of operations, whether or not by automatic means, concerning Personal Information, including:
- (a) the collection, receipt, recording, organisation, collation, storage, updating or modification, retrieval, alteration, consultation or use;
  - (b) dissemination by means of transmission, distribution or making available in any other form; or
  - (c) merging, linking, as well as blocking, degradation, erasure or destruction of information;
- “Public Body”** Means:
- (a) any department or state or administration in the national or provincial sphere of government or any municipality in the local sphere of government ; or
  - (b) Any other functionary or institution when-
    - (i) exercising a power of performing a duty in terms of the Constitution or a provincial constitution; or
    - (ii) exercising a public power or performing a public function on terms of any legislation;
- “Record”** in relation to a private body means any recorded information -
- (a) regardless of form or medium
  - (b) in the possession or under the control of that public or private body, respectively and
  - (c) whether or not it was created by the public or private body respectively
- “Responsible Party”** or **“RP”** means a public or private body or any other person which, alone or in conjunction with others, determines the purpose of and means for processing Personal Information

<b>“Requester”</b>	means a person or legal persons seeking access to information
<b>“the Act”</b>	means Promotion of Access to Information Act 2 of 2000
<b>“Third Parties”</b>	means any natural or juristic person other than the Requester or, such party acting on behalf of the Requester or, EY itself.

### 3. EY STRUCTURE

In this Manual the EY SA includes the following members firms which are EY Global member firms in South Africa.

- Ernst & Young Incorporated
- Ernst & Young Advisory Services Proprietary Limited
- Ernst & Young Services (Pty) Ltd

EY South Africa companies are owned by their directors.

### 4. CONTACT DETAILS OF THE INFORMATION OFFICER IN TERMS OF SECTION 51(1) (A) OF PAIA

The Chief Executive Officer of EY Mr Ajen Sita has delegated his powers for the administration and compliance with the Act to the deputy information officer for EY SA.

Name of Private Body	<ul style="list-style-type: none"> <li>• Ernst &amp; Young Advisory Services Proprietary Limited</li> <li>• Ernst &amp; Young Incorporated</li> <li>• Ernst &amp; Young Services (Pty) Ltd</li> </ul>
Deputy Information Officer	Kerry G Kleinhans
Postal Address	102 Rivonia Road Private, BagX14 Sandton 2146
Street Address	102 Rivonia Road Sandton 2146
Fax	+27 (0) 11 772 4000
Phone	+27 (011) 772-3000
Email Address	Kerry.G.Kleinhans@za.ey.com
Website	<a href="http://www.ey.com/za/en/home">www.ey.com/za/en/home</a>

## 5. ACCESS TO INFORMATION OR RECORDS

The Act provides that a person may only request information from a Private Body if the requested information is required for the exercise or protection of a right. Further, POPI provides that a DS may, upon proof of identity, request the RP to confirm, free of charge, all the information it holds about the DS and may request access to such information, including information about the identity of Third Parties who have or have had access to such information. POPI further provides that where the DS is required to pay a fee for services provided to them by the RP, the RP:

- Must provide the DS with a written estimate of the payable amount before providing the service
- May require that the Requester pay a deposit for all or part of the fee

### RECORDS:

The following records may be accessed by request from EY. The grounds of refusal are set out in paragraph 8 of the Manual.

#### 5.1 Personnel Records

- 5.1.1. Personal Records supplied by the employees;
- 5.1.2. Records provided by a third party relating to employees;
- 5.1.3. Conditions of employment and other personnel-related contractual and quasi legal records;
- 5.1.4. Internal pricing records and other internal records;
- 5.1.5. Correspondence related to personnel;
- 5.1.6. Training records and material and;
- 5.1.7. Employment Equity Plans.

#### 5.2 Client Related Records

- 5.2.1. Records provided by a client to a third party acting for or on behalf of EY SA;
- 5.2.2. Records provided by a third party;
- 5.2.3. Records generated within EY related to its clients; and
- 5.2.4. Records provided by EY to client.

#### 5.3 Records related to EY

Records	Subject	Availability
1. Public	a. Media releases	1
2. Financial Matters	b. Financial statements	1,12
	c. VAT, TAX and PAYE records (company and employees)	12
	d. Accounting and banking records	12

	e. Invoices	12
	f. Asset register	12
	g. Management accounts	12
<b>3. Company Secretarial and Legal</b>	a. Statutory records not available at Companies and Intellectual Property Commission (CIPC)	12
	b. Minutes and related meeting information	12
	c. Records of executive, board and shareholder decisions taken and related information	1,12
	d. Documents of incorporation	1
	e. Trademark information	1
	f. General contract documentation	6,12
	g. Working papers	10,12,13
<b>4. Marketing Department</b>	a. Market information	12,13
	b. Public customer information	12
	c. Performance and sales records	2,12
	d. Marketing strategies	12
	e. Customer databases	12
	f. Brand related information	12
<b>5. Talent</b>	a. Employee /staff records	12
	b. Employment contracts	12
	c. Policies and procedures	12
	d. Disaster recovery	12
	e. IT governance records	12
	f. Licensing and Procurement	12

This records include, but are not limited to, the records which pertain to EY'S own affairs.

Key:

1.	May be disclosed	Publicly accessible
2.	May not be disclosed	Request after the commencement of criminal or civil <b>[Section 7]</b>
3.	May be disclosed	Subject to copyright
4.	Limited disclosure	Personal information that belongs to the Requester of information <b>[Section 61]</b>
5.	May not be disclosed	Unreasonable disclosure
6.	May not be disclosed	Likely to harm the commercial or financial interest of third parties <b>[Section 64(a)(b)]</b>
7.	May not be disclosed	Likely to harm the company or Third Party in contract or other negotiations <b>[Section 64(c)]</b>
8.	May not be disclosed	Would breach a duty of confidence to a Third Party in terms of an agreement <b>[Section 65]</b>

9.	May not be disclosed	Likely to compromise the safety of individuals or protection of private property [Section 66]
10.	May not be disclosed	Legally privileged documents [Section 67]
11.	May not be refused	Environmental testing / investigation which reveals public safety / environmental risks [Section 64 and 68(2)]
12.	May not be disclosed	Commercial information of Private Body [Section 68]
13.	May not be disclosed	Likely to prejudice research and development information of the company or a Third Party [Section 69]
14.	May not be refused	Disclosure in public interest [Section70]

## 6. REQUEST PROCEDURE

Any request for information by the DS must comply with all procedural requirements contained in the Act for the request of access to a record. The Requester must complete the request for information Form C - Annexure 1 in this Manual in full, in order for their request to be processed.

## 7. FEES LEVIED FOR A REQUEST FOR INFORMATION OR RECORDS

Under Section 54 of the Act Private Body entities are entitled to levy a prescribed request fee to a requester before the Private Body may process the request for information or records. Fees levied are published by the Minister and are displayed below. Levies published by the Minister are subject to change and at the time of publishing the below fees were correct.

<b>1.ACCESS FEES FOR REPRODUCTION</b>	
For every photocopy of an A4-size page or part thereof	R1.10
For every photocopy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	R0.75
For a copy in a computer-readable form on memory stick	R7.50
For a copy in a computer-readable form on compact disc	R70.00
For a transcription of visual images for an A4-size page or part thereof	R40.00
For a copy of visual images	R60.00
For a transcription of an audio record for an A4-size page or part thereof	R20.00
For a copy of an audio record	R30.00
<b>2. ACCESS FEE FOR TIME SPENT</b>	
The time reasonably required to search for the record for disclosure and preparation	R30.00/hr or part thereof
<b>3. REQUEST FEE</b>	

For a request for access to a record by a person other than a personal Requester	R50.00
<b>4. DEPOSIT</b>	
One third of the access fee is payable as a deposit by the Requester	
<b>5. POSTAL FEE</b>	
When a copy of a record must be posted to the Requester	R9.75
<b>6. APPEAL FEES</b>	
For lodging an internal appeal against the refusal of a request for access to a record	R50.00
<b>7. VAT</b>	
EY, as a Private Body registered under the Value Added Tax Act, 1991 will add VAT to all the above mentioned fees	

## 8. GRANTING OR REFUSAL OF REQUESTS

All requests complying with the requirements set out above will be processed and considered expeditiously. If the request for access is granted then EY will advise the Requester on the following:

- the prescribed fee for accessing the information or documentation
- payable deposit fee and balance outstanding
- the form to be completed in which access will be given
- the right to lodge an appeal against the access fee to be paid or the form of access to be granted.

If the request for access is refused then EY will advise the Requester about the reasons for refusal of access and may advise the Requester to lodge an application with the court against the refusal of the request.

Chapter 4 of the Act stipulates the following grounds for refusing requests for information:

- protection of the privacy of a Third Party who is a natural person
- protection of commercial information of a Third Party
- protection of certain confidential information of a Third Party
- protection of safety of individuals and protection of property
- protection of records privileged from production in legal proceedings
- commercial information of the Private Body
- Protection of research information of a third party and of the Private Body.

EY will give the Requester a written notice of the decision within 30 days after a decision is made on their request to access information. In case of a request being refused, the notification will include the reasons for the refusal.

EY may extend the 30 day notice period for a further period not exceeding 30 days after receiving the request, due to the nature of the request and the amount of time required to gather the requested information.

The Requester will however be given notice of the extension prior to the expiry of the 30 day period and provided with reasons for the extension.

## **9. APPEAL / LODGEMENT OF COMPLAINTS**

The Act makes provision for the lodgement of a complaint or for an appeal against refusal of access to information:

- EY does not have an internal appeal process should a request for access to information be denied;
- EY will inform the Requester as soon as reasonably possible but within 30 days after the decision to refuse the Requesters access to information has been taken;
- Provide the Requester with adequate reasons for the refusal, including provisions relied on without making reference to details of the record;
- A requester to whom or which the notice is given in terms of section 7 of the Act may within 21 days after the notice is given, make written representations to the relevant authority why the request for access should be granted; and
- The complainant who is not happy with the decision of the request may lodge an application with a court against the decision made within 30 days after the decision was communicated to complainant.

## **10. OTHER INFORMATION AS MAY BE PRESCRIBED**

Section 51(1)(f) of the Act grants the Minister powers to publish a notice prescribing any other information that companies will have to disclose.

ANNEXURE 1

FORM C

**REQUEST FOR ACCESS TO RECORDS HELD BY EY**

**SECTION 53(1) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2 OF 2000**

**A. Particulars of EY**

Deputy Privacy & Information Officer:

Deputy I/O Chief Officer:

102 Rivonia Road

Private, BagX14, Sandton, 2146

Telephone number: +27 (011) 772-3000

Fax number: +27 (011) 772-4000

Email:

**B. Particulars of person requesting access to the record**

**-The particulars of the person who requests access to the record must be given below**

**-The address and /or fax number in the Republic to which the information is to be sent must be given**

**-Proof of the capacity in which the request is made, if applicable, must be attached**

Full names and surname: \_\_\_\_\_

Identity number: \_\_\_\_\_

Postal address: \_\_\_\_\_

Fax number: \_\_\_\_\_

Telephone number: \_\_\_\_\_

E-mail address: \_\_\_\_\_

**C. Capacity in which request is made, when made on behalf of another person:**

This section must be completed ONLY if a request for information is made on behalf of another person

Full names and Surname / Company	
Identity Number/Registration Number	

**D. Particulars of record**

-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. The Requester must sign all the additional pages

1) Description of record or relevant part of the record:

---

---

---

2) Reference number, if available:

---

3. Any further particulars of record:

---

---

**E. Fees**

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. You will be notified of the amount required to be paid as the request fee. 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 such record. If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption from payment of fees:

---

**F. Form of access to record**

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 hereunder, state your disability and indicate in which form the record is required.

Disability	
Form in which record is required	

Mark the appropriate box with an X.

NOTES:

(a) Compliance with your request in the specified form may depend on the form in which the record is available.

(b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.

(c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.

<b>If the record is in written or printed form:</b>		
Copy of Record		Inspection of Record
<b>If record consists of visual images</b>		
View images	Copy of images	Transcription of images
<b>If record consists of recorded words or information which can be reproduced in sound:</b>		
listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)
<b>If record is held on computer or in an electronic or machine-readable form:</b>		
printed copy of record*	printed copy of information derived from the record*	copy in computer readable form* (memory stick or compact disc)
*If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable	Yes	No

**G. 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

- 1. Indicate which right is to be exercised or protected:

---

---

---

---

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

---

---

---

---

---

---

**H. Notice of decision regarding request for access**

You will be notified in writing whether your request has been approved/ denied. If you wish to be informed 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?

---

---

---

Signed at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 20

\_\_\_\_\_  
SIGNATURE OF REQUESTER / PERSON ON WHOSE BEHALF THE REQUEST IS MADE

**AFFIDAVIT**

I, the undersigned,

.....  
.....

do hereby make oath and say:

- 1.

I am an adult male / female residing ..... at

.....  
I am the Requester in terms of the Promotion of Access to Information Act,  
No 2 of 2000.

PART: A (Applicant)

2.

The facts herein mentioned are within my personal knowledge, unless indicated to the contrary, and are in all respects true and correct.

3.

My Identity/passport number is ..... and I attach hereby a certified copy of my identity/passport document.

4.

PART: B (Third Party Permission - if applicable)

5.

I also declare that I am aware that .....requires information pertaining to cellular number.....

I hereby give permission to ..... to obtain the required information.

6.

I know and understand the contents of this statement  
I have no objection in taking the prescribed oath  
I consider the oath to be binding on my conscience.

DEPONENT

I certify that the above statement was taken by me and that the deponent has acknowledged that he/she knows and understands the contents of this statement. The statement was sworn to/affirmed to before me and deponents

Signature/mark/thumb print was placed thereon in my presence at

..... on..... at .....h.....

SIGNATURE Commissioner of Oaths

.....  
Full First Names and Surname

.....

.....  
.....  
Business Address (Street Address)

**ANNEXURE 2: SOME OF THE LEGISLATIONS IN TERMS OF WHICH RECORDS ARE KEPT**

**EY keeps information and/or documents in accordance with the following legislation (This is not an exhaustive list):**

Legislation	Type of Information to be Retained
a) Basic Conditions of Employment Act No. 75 of 1997	This Act requires employers to keep records of information containing the personal details of all its employees, working times and remuneration package.
b) Broad Based Black Economic Empowerment Act No. 53 of 2003 (“BBBEE”)	The BBBEE Act has as one of its objectives the promotion of economic transformation in order to enable meaningful participation of black people in the mainstream economy. It is expected that companies should keep records of activities undertaken in order to promote economic transformation and meaningful participation of black people in the mainstream economy.
d) Companies Act No. 71 of 2008	This Act requires all company documents and records to be kept in a written format. Companies are also expected to maintain memorandum of incorporation and a record of their directors.
e) Compensation for Occupational Injuries and Health Diseases Act No. 130 of 1993	Employers are expected to keep a register, employee record or reproduction of same relating of wages, time worked, payment for piece work and overtime.
f) Consumer Protection Act No. 68 of 2008	This Act applies to all transactions in South Africa and is aimed at promoting and protecting the economic interests of consumers. The Act however does not deal with consumer personal information nor impose obligations on businesses in respect of treatment and/or protection of such information.
g) Electronic Communications Act No. 36 of 2005	There are no specific requirements on the type of information to be retained. However it is expected that companies protect confidentiality of customer and to use it only for purpose authorized by the customer or in terms of the law.
h) Electronic Communications and Transactions Act No. 25 of 2002	This Act requires that information emanating from electronic transactions only be collected, collated, processed and disclosed with customer’s consent. Further, the purpose for which information is collected must be disclosed to the customer and must only be used for that

	purpose unless customer consents otherwise.
i) Employment Equity Act No. 55 of 1998	Employers are required to maintain records relating to the workforce, employment equity plans and other relevant records
j) Financial Advisory and Intermediary Services Act No. 37 of 2003	An authorized financial service provider is required to maintain records relating to: <ul style="list-style-type: none"> <li>• premature cancellation of transactions or financial products</li> <li>• complaints received and an indication whether such complaints were resolved</li> <li>• cases of non-compliance with the Act and reasons for such non-compliance.</li> </ul>
k) Financial Intelligence and Centre Act No. 38 of 2001	This Act requires that prior to establishing a relationship with a client Intelligence Centre's should collect information relating to <ul style="list-style-type: none"> <li>• Client's Identity Document</li> <li>• ID of a person on whose behalf the client is acting and proof of authority</li> <li>• Nature of business relationship/transaction</li> <li>• Amounts involved</li> <li>• Details of employee who captured info on behalf of company.</li> </ul>
l) Labour Relations Act No. 66 of 1995	This Act requires employers to keep records of disciplinary transgressions against employees, actions taken and reasons for the action.
m) Occupational Health and Safety Act No. 85 of 1993	Employers are required to keep records relating to the health and safety of persons in the workplace.
n) Pension Funds Act No. 24 of 1956	Every fund is expected to maintain books of account and other records as may be necessary for the purpose of the fund. All the money and assets belonging to the fund may be kept in the name of the pension fund by other institutions subject to conditions determined by the Minister.
o) Prevention and Combating of Corrupt Activities Act No. 12 of 2004	This Act provides for the strengthening of measures to prevent and combat corruption and corrupt activities. To this end companies are expected to keep records relating to any offer of improper

	gratification relating to the procurement or execution of contracts or employment relationship.
p) Prevention of Organized Crime Act No. 121 of 1998	This Act requires that any person who is aware of criminal activities is obliged to report them to the authorities. The duty of confidentiality or other restrictions on the disclosure of information, whether imposed by law, the common law or by agreement does not affect the obligation to report or disclose information or to permit access to any registers, records or other documents unless that obligation of confidentiality relates to attorney client privilege.
q) Skills Development Act No. 97 of 1998	This Act requires, amongst other things, that employers who commence with learnership programmes to enter into learnership agreements with the learner concerned specifying the learnership to be provided, the duration of the learnership and an undertaking to provide the learner with the specified practical experience. To comply with this requirement Employers are expected to keep records of all learnership agreements.
r) Skills Development Levies Act No. 9 of 1999	Every employer is expected to make payments towards the skills development levy at a rate of 1% of the leviable amount. Records detailing payments made by the Employer are expected to be kept.
s) Unemployment Insurance Act No. 30 of 1996	An employer is expected to keep records relating to payment of contributions to the Unemployment Insurance Fund relating to: illness, maternity and for dependents. The Act does however, subject to the provisions of the PAIA, prohibits the disclosure of information obtained in the performance of functions under the Act.