PAIA MANUAL

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

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1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1	**"Company"**	APBCO Auditors Inc. with registration number 2016/037002/21;
1.2	**"CPA"**	Consumer Protection Act, 2008 (Act 68 of 2008);
1.3	**"CPD"**	Continuing Professional Development;
1.4	**"Director"**	The director of the company;
1.5	**"FICA"**	Financial Intelligence Centre Act, 2001 (Act 38 of 2001);
1.6	**"IO"**	Information Officer;
1.7	**"IRBA"**	Independent Regulatory Board for Auditors;
1.8	**"IRP5"**	Employees' tax certificate (issued for income tax purposes);
1.9	**"IT3"**	Income tax certificate (various types depending on classification);
1.10	**"ISA"**	International Standards on Auditing;
1.11	**"Minister"**	Minister of Justice and Correctional Services;
1.12	**"Normal working hours"**	Monday to Thursday between 08:30 and 17:00 Friday between 08:30 and 15:00;
1.13	**"PAIA"**	Promotion of Access to Information Act No. 2 of 2000 (as Amended);
1.14	**"PAYE"**	Pay-as-you-earn;
1.15	**"POPIA"**	Protection of Personal Information Act No.4 of 2013;
1.16	**"Regulator"**	Information Regulator;
1.17	**"Republic"**	Republic of South Africa;
1.18	**"SAICA"**	South African Institute of Chartered Accountants;
1.19	**"SARS"**	South African Revenue Services;
1.20	**"SDL"**	Skills Development Levy;
1.21	**"UIF"**	Unemployment Insurance Fund; and
1.22	**"VAT"**	Value Added Tax.

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for requesters 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 who will assist requesters 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 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 THE COMPANY

3.1. **Director**

Name: Selna de Jongh
Tel: +27 (87) 700 7060
Email: selna@apbcoauditors.com

3.2. **Information Officer**

Name: Sharlene Cupido
Tel: +27 (87) 700 7060
Email: info@apbcoauditors.com

3.3 Access to information general contacts

Email:	info@apbcoauditors.com hello@apbcoauditors.com

3.4 **Registered Office**

Postal Address:	P.O. Box 2918 Paarl 7620
Physical Address:	97 Berg River Boulevard Hoog-en-Droog Paarl 7646
Telephone:	+27 (87) 700 7060
Email:	info@apbcoauditors.com
Website:	www.apbcoauditors.com

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 PAIA[1] and section 56 of POPIA[2];

4.3.3. the manner and form of a request for-

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[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.*

4.3.3.1. access to a record of a public body contemplated in section 11[3]; and

4.3.3.2. access to a record of a private body contemplated in section 50[4];

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 14[5] and 51[6] 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 15[7] and 52[8] providing for the voluntary disclosure of categories of records by a public body and private body, respectively;

4.3.9. the notices issued in terms of sections 22[9] and 54[10] regarding fees to be paid in relation to requests for access; and

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[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] *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.*

[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.*

4.3.10. the regulations made in terms of section 92[11].

4.4. Requesters 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 and Afrikaans.

5. CATEGORIES OF RECORDS OF THE COMPANY WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

The Company does not currently designate any categories of records as automatically available without a formal request in terms of PAIA. All requests for access to records must be made in accordance with the Company's PAIA request procedure.

6. DESCRIPTION OF THE RECORDS OF THE COMPANY WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

The Company maintains a range of records in compliance with legislation applicable to its professional and business operations, including legislation governing assurance services, accounting, financial reporting, taxation, and employment. This includes records relating to audit and independent review engagements, accounting and payroll services, PAYE and VAT submissions, as well as annual and provisional tax filings. The table below outlines the primary categories of records held by the Company and the legislation under which such records are generally created, maintained, or regulated. Access to these records is subject to the provisions of the relevant legislation and, where applicable, PAIA.

Category of Records	**Applicable Legislation**
Audit engagement files, audit working papers, audit reports, assurance and independent review records	Auditing Profession Act 26 of 2005; Companies Act 71 of 2008; International Standards on Auditing (ISA); Independent Regulatory Board for Auditors (IRBA) Rules and Code of Professional Conduct
Independent review engagement records	Companies Act 71 of 2008; Companies Regulations, 2011; IRBA/Professional Body standards

[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."

Accounting records, bookkeeping records, financial statements, management accounts, general ledger, trial balances, and supporting documentation	Companies Act 71 of 2008; Close Corporations Act 69 of 1984 (where applicable); Income Tax Act 58 of 1962; Tax Administration Act 28 of 2011
PAYE, SDL, UIF calculations, payroll records, EMP201/EMP501 submissions, employee tax certificates (IRP5/IT3)	Income Tax Act 58 of 1962 (Fourth Schedule); Tax Administration Act 28 of 2011; Unemployment Insurance Contributions Act 4 of 2002; Skills Development Levies Act 9 of 1999; Basic Conditions of Employment Act 75 of 1997
VAT records, VAT returns, invoices, supporting schedules	Value-Added Tax Act 89 of 1991; Tax Administration Act 28 of 2011
Annual income tax returns, provisional tax returns, tax computations, SARS correspondence, objections, and supporting records	Income Tax Act 58 of 1962; Tax Administration Act 28 of 2011
Employee records, remuneration records, leave records, employment contracts	Labour Relations Act 66 of 1995; Basic Conditions of Employment Act 75 of 1997; Employment Equity Act 55 of 1998
Occupational injury and compensation records (where applicable)	Compensation for Occupational Injuries and Diseases Act 130 of 1993
Client engagement letters, service contracts, compliance documentation	Electronic Communications and Transactions Act 25 of 2002; Consumer Protection Act 68 of 2008 (where applicable); Common Law of Contract
Personal information, client identification records, employee personal records	Protection of Personal Information Act 4 of 2013 (POPIA); Promotion of Access to Information Act 2 of 2000 (PAIA)
Financial intelligence and client verification records (where accountable institution obligations apply)	Financial Intelligence Centre Act 38 of 2001 (FICA)
Corporate governance, internal policies, compliance manuals, professional correspondence	Companies Act 71 of 2008; PAIA; POPIA; applicable professional body regulations

7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT BY THE COMPANY

The Company maintains records relating to its professional assurance, accounting, taxation, payroll, administrative, statutory, financial, employment, compliance, and client-service functions. These records include, among others, documentation pertaining to audit and independent review engagements, accounting and bookkeeping services, payroll administration, PAYE and VAT submissions, annual and provisional tax compliance, financial reporting, employee administration, and regulatory compliance obligations. The table below sets out the main subjects on which the Company holds records, together with the categories of records maintained under each subject for purposes of PAIA.

Subjects on which the body holds records	Categories of records
Assurance Services (Audits and Independent Reviews)	Audit engagement letters, independent review engagement letters, client acceptance documentation, audit plans, risk assessments, working papers, supporting schedules, audit

Subjects on which the body holds records	Categories of records
	findings, management reports, independent review reports, signed financial statements, quality control records, professional correspondence.
Accounting and Bookkeeping Services	General ledger records, trial balances, cashbooks, journals, bank reconciliations, management accounts, annual financial statements, supporting documentation, accounting workpapers, reconciliations, client financial records, bookkeeping schedules.
Taxation Services	Annual income tax returns, provisional tax returns, tax calculations, tax directives, SARS correspondence, objections and appeals, assessments, supporting tax schedules, client tax records, eFiling records.
VAT Compliance Services	VAT registrations, VAT201 returns, VAT calculations, tax invoices, reconciliations, supporting schedules, SARS correspondence, VAT audit records.
Payroll and PAYE Administration	Payroll records, employee tax calculations, EMP201 submissions, EMP501 reconciliations, IRP5/IT3 certificates, UIF and SDL records, payslips, payroll reconciliations, employee remuneration records.
Financial Reporting	Annual financial statements, management accounts, budgets, cash flow reports, supporting schedules, accounting policies, financial analyses.
Client Administration	Client onboarding records, FICA documentation, engagement letters, service agreements, mandates, identification documents, correspondence, compliance records.
Employment and Human Resources	Employment contracts, personnel files, leave records, disciplinary records, remuneration records, performance records, statutory employment records.
Financial and Business Administration	Bank statements, supplier invoices, accounts payable and receivable records, expense records, insurance records, budgets, internal financial controls.
Information Technology and Electronic Records	Accounting software data, tax software records, electronic communications, email correspondence, system backups, access logs, cybersecurity records.
Legal and Contractual Records	Service contracts, confidentiality agreements, professional indemnity records, legal correspondence, dispute records.

8. PROCESSING OF PERSONAL INFORMATION

8.1 Purpose of Processing Personal Information

The Company processes personal information for the purposes of providing professional assurance, accounting, bookkeeping, taxation, payroll, and related financial compliance services, including audit and independent review engagements, financial reporting, PAYE and VAT administration, annual and provisional tax submissions, and compliance with applicable statutory, regulatory, and professional obligations, including requirements imposed by the South African Revenue Service (SARS), labour legislation, and relevant professional regulatory bodies. Personal information is further processed for managing client and employee relationships, maintaining business and statutory records, fulfilling contractual obligations, and supporting internal administration and operational functions. All personal information is processed lawfully, fairly, and in accordance with the Protection of Personal Information Act 4 of 2013 (POPIA), and only to the extent necessary for these legitimate business, legal, and professional purposes.

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

The Company processes personal information relating to various categories of data subjects in connection with its provision of professional assurance, accounting, bookkeeping, taxation, payroll, and related financial compliance services, as well as its internal administrative, regulatory, and employment functions. This includes personal information processed for audit and independent review engagements, financial reporting, PAYE and VAT administration, annual and provisional tax compliance, client relationship management, employee administration, and the fulfilment of statutory and professional obligations. The table below sets out the main categories of data subjects and the types of personal information that may be processed in respect of each, for purposes of POPIA and PAIA.

Categories of Data Subjects	**Personal Information that may be processed**
Individual Clients / Sole Proprietors	Full names, identity/passport numbers, contact details, physical and postal addresses, tax reference numbers, VAT numbers, banking details, financial records, payroll information, SARS correspondence, FICA documentation, marital status (where relevant), business records.
Directors, Members, Shareholders, Partners, and Representatives of Corporate Clients	Names, identity numbers, contact details, positions held, shareholding/member information, tax numbers, financial interests, signatures, FICA records, regulatory compliance information.
Employees of Client Entities	Names, identity numbers, payroll records, remuneration details, tax numbers, IRP5 information, leave records, UIF and SDL information, banking details, employment contracts.
Employees and Contractors of the Company	Personal details, identity numbers, addresses, contact information, qualifications, CVs, employment contracts, payroll records, tax details, leave records, disciplinary records, banking details, performance records.
SARS and Regulatory Contacts	Names, contact details, reference numbers, compliance records, correspondence, regulatory filings.

Categories of Data Subjects	Personal Information that may be processed
Suppliers, Service Providers, and Professional Advisors	Contact details, company registration details, banking details, tax numbers, contracts, invoices, payment records.
Prospective Clients / Leads	Contact information, business information, service requirements, proposal documentation, correspondence.
Beneficial Owners / Ultimate Beneficial Owners (for compliance purposes)	Identification details, ownership interests, FICA documentation, tax details, proof of address.
Website Users / Electronic Communication Users	Names, email addresses, IP addresses, online identifiers, website usage data, cookies (where applicable).
Job Applicants	CVs, qualifications, employment history, references, identity details, background verification information.
Professional Body Representatives / Compliance Auditors	Names, professional registration details, compliance documentation, correspondence.
Third Parties referenced in financial or payroll records	Identification information, payment details, contractual records, compliance-related information.

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

The Company may disclose personal information to certain recipients or categories of recipients in the course of providing professional assurance, accounting, bookkeeping, taxation, payroll, and related financial compliance services, as well as for internal administrative, employment, regulatory, and statutory compliance purposes. Such disclosures may occur in connection with audit and independent review engagements, financial reporting, PAYE and VAT administration, annual and provisional tax submissions, client relationship management, and compliance with applicable legal, professional, and regulatory obligations. The table below sets out, for each broad category of personal information, the primary recipients or categories of recipients to whom such information may be disclosed, in accordance with POPIA and PAIA.

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Identity and contact information (e.g., names, ID/passport numbers, addresses, email, phone numbers)	Clients, employees, service providers, SARS, financial institutions, auditors, professional bodies, regulatory authorities, IT and cloud service providers.
Taxation information (e.g., income tax, VAT, PAYE, provisional tax records, SARS correspondence)	SARS, clients, employees (where applicable), tax authorities, auditors, professional advisers, payroll service providers.
Financial information (e.g., bank details, accounting records, financial statements, management accounts)	Clients, financial institutions, auditors, insurers, regulatory authorities, accounting software providers, payment processors.

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Payroll and employment information (e.g., salaries, IRP5 data, UIF/SDL records, employment contracts, leave records)	Employees, clients (as employers), SARS, Department of Employment and Labour, UIF authorities, payroll administrators.
Assurance and audit information (e.g., audit working papers, independent review files, financial records)	Audit clients, audit team members, reviewers, IRBA, professional bodies, regulators, legal advisers.
Contractual and engagement information (e.g., engagement letters, service agreements, mandates)	Clients, suppliers, legal advisers, professional advisers, dispute resolution bodies, auditors.
Regulatory and compliance information (e.g., POPIA, PAIA, FICA documentation, compliance records)	SARS, Financial Intelligence Centre (where applicable), IRBA, professional bodies, regulators, law enforcement authorities.
Supplier and service provider information (e.g., invoices, banking details, contracts, tax numbers).	Clients, banks, payment processors, auditors, tax authorities, accounting systems providers.
Employee and HR information (e.g., CVs, disciplinary records, performance records)	Employees, management, payroll providers, auditors, legal advisers, Department of Labour, regulatory authorities.
Digital and system usage information (e.g., email logs, IP addresses, system access records, cookies)	IT service providers, cloud hosting providers, cybersecurity service providers, auditors, regulators (where required by law).
Legal and dispute information (e.g., litigation files, legal correspondence, claims)	Legal advisers, courts, regulators, insurers, dispute resolution bodies.
Professional and regulatory body information (e.g., IRBA submissions, CPD records, compliance reports)	IRBA, SAICA or other professional bodies, regulators, auditors, legal advisers.

8.4 Planned transborder flows of personal information

The Company may, where necessary for the provision of its professional assurance, accounting, bookkeeping, taxation, payroll, and related financial compliance services, utilise cloud-based and third-party service providers to store, host, or process personal information, which may result in the cross-border transfer of such information outside of South Africa. This may include the use of accounting, audit support, payroll, document management, communication, and related professional software platforms. The specific location of data storage or processing will depend on the infrastructure and data-centre arrangements of the relevant service provider and system configuration at any given time.

The Company will take reasonable and appropriate steps to ensure that any cross-border transfer of personal information is subject to suitable safeguards and lawful mechanisms, and that such processing remains compliant with POPIA, as well as applicable professional, regulatory, and internal information security and confidentiality requirements.

Service used	Country(ies) where personal information may be stored	Categories of personal information stored or processed
Microsoft SharePoint	Primarily the United States and other jurisdictions where Microsoft's cloud infrastructure is located.	Client identity and contact details; company and trust-related records; accounting records; employee records; and other personal information necessary for the Company's administration and client service.
Xero (accounting platform)	Primarily the United States and other jurisdictions where Xero operates data centres	Client financial and tax-related information; accounting records; transactional data; supplier and payroll-related information; and associated supporting documentation.
SimplePay (payroll platform)	Primarily Ireland (where the servers are hosted by Amazon Web Services)	Employee identity and contact details; remuneration and salary information; PAYE, UIF, and SDL-related data; leave records; and other payroll-related information.

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

The Company implements appropriate, reasonable technical and organisational measures to secure the confidentiality, integrity and availability of personal information in its possession or under its control. Access to information is restricted to authorised personnel on a need-to-know basis through user authentication, password controls, role-based permissions, and other access-management measures. The Company also maintains backup and recovery procedures, monitors its systems and controls, and reviews its safeguards from time to time to identify risks and improve protection against loss, unauthorised access, alteration, disclosure, or destruction of information.

9. AVAILABILITY OF THE MANUAL

9.1 A copy of the Manual is available-

9.1.1 on our website at www.apbcoauditors.com;

9.1.2 registered office of the company 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.

10. UPDATING OF THE MANUAL

The Director or IO of the company will on a regular basis update this manual.

Issued by

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Selna de Jongh
Director
APBCO Auditors Inc.