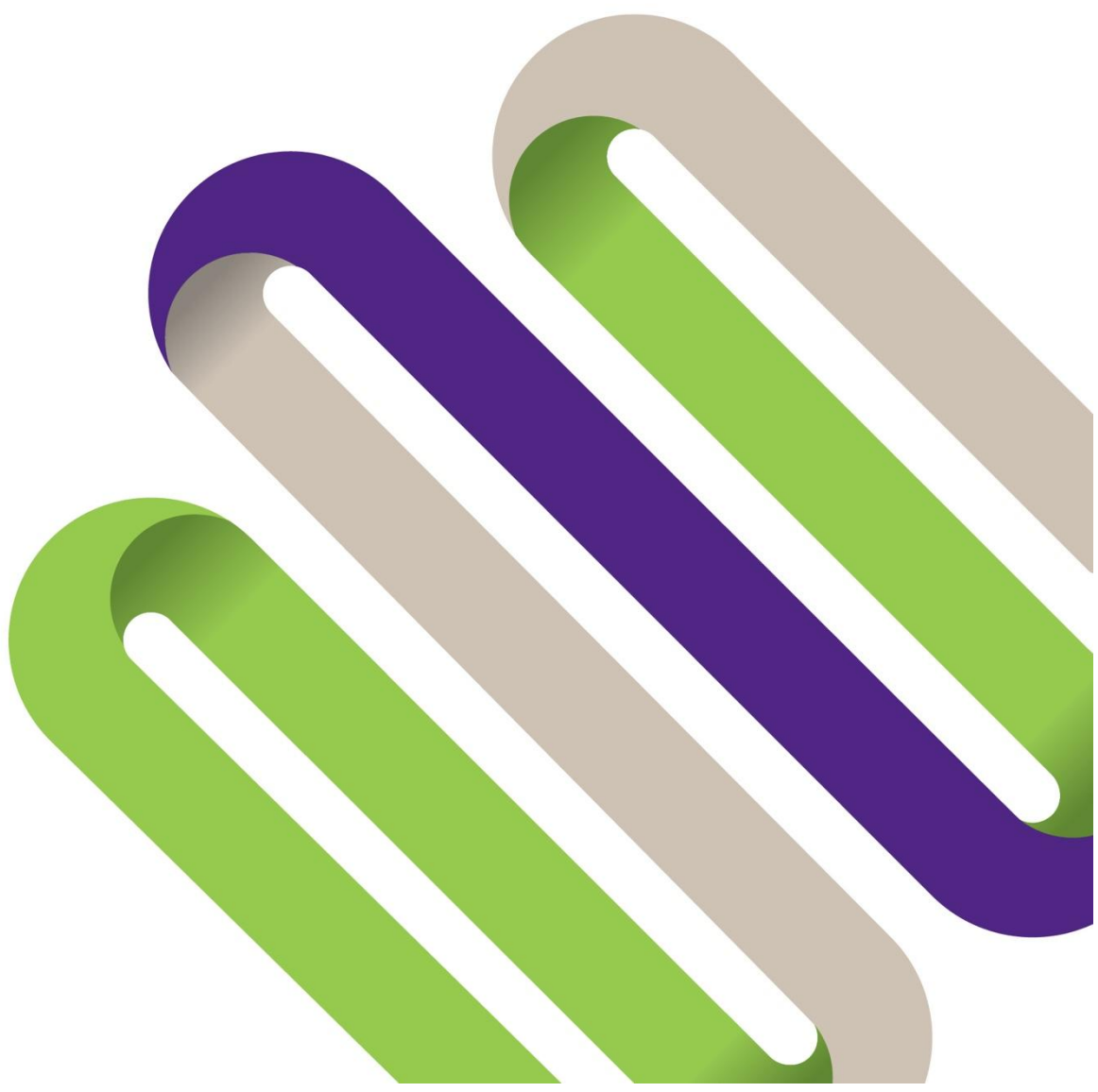


# SNG Grant Thornton PAIA Manual

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

For public consumption



## Table of Contents

List of acronyms and abbreviations .....	2
1. Introduction.....	3
2. Purpose .....	3
3. Key contact details for access to information .....	3
4. Guide on how to use PAIA and how to obtain access to the PAIA Guide.....	4
5. Categories of records which are available without having to submit a formal PAIA request .....	4
6. Records and/or information which are available in accordance with any other legislation .....	5
7. Description of the data subjects and categories of records held on each subject by SNG Grant Thornton.....	6
8. The Recipients or Categories of Recipients to whom the Personal Information may be Supplied.....	8
9. Planned transborder flows of personal information.....	8
10. General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information.....	8
11. Request for Information procedure.....	9
12. Prescribed request fee .....	10
13. Granting or refusal of requests .....	11
14. Lodging a Complaint with the Information Regulator .....	12
15. Availability of the Manual.....	12
16. Updating the PAIA Manual .....	12

<b>COMPILED BY:</b>	Ronèl Van Wyk	<b>APPROVED BY:</b>	
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## List of acronyms and abbreviations

CEO	Chief Executive Officer
DIO	Deputy Information Officer
Constitution	Constitution of the Republic of South Africa No 108 of 1996
DS	Data Subject
IO	Information Officer who is the head of a private body as contemplated in section 1 of PAIA
Minister	The Cabinet member responsible for the administration of justice in the Republic of South Africa
PAIA	Promotion of Access to Information Act No. 2 of 2000 (as amended)
PDF	Portable Document Format
PAIA	Promotion of Access to Information Act No. 2 of 2000 (as amended)
POPIA	Protection of Personal Information Act No. 4 of 2013
Regulations	Government Gazette Notice Number 757 of 27 August 2021: Regulations relating to the Promotion of Access to Information, 2021 (Government Gazette No. 45057)
Regulator	Information Regulator
Republic	Republic of South Africa
Responsible Party (RP)	A public or private or any other person which, alone or in conjunction with others, determines the purpose of and means for processing Personal Information
Third Parties	Any natural or juristic person other than the Requested or, such party acting on behalf of the Requester of, SNG Grant Thornton itself.

## 1. Introduction

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. A PAIA request in the exercise or protection of a right allows individuals access to information that is crucial for the defence, enforcement or assertion of a legal right. This PAIA Manual provides guidance to requesters in terms of their requests for access to information in terms of PAIA.

The Promotion of Access to Information Act, No.2, 2000 (PAIA) gives effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of any rights. The right of individuals to access records held by Private or Public bodies are subjected to certain justifiable limitations. The Protection of Personal Information Act. 4 of 2013 (POPIA) grants the Data Subject the right to request access to information on records, in accordance with provisions of PAIA from a Responsible Party.

## 2. Purpose

Personal information is held to enable SNG Grant Thornton to perform its duties to clients and other stakeholders including but not limited to employees, vendors\suppliers, and collaborators. This manual is intended to ensure that SNG Grant Thornton complies with Section 51 of PAIA<sup>1</sup>.

## 3. Key contact details for access to information

### Information Officer

**Name:** Victor Sekese  
**Landline:** +27 (0) 861 17 6782

### Deputy Information Officer

**Name:** Ronel Van Wyk  
**Landline:** +27 (0) 861 17 6782  
**Mobile:** +27 (83) 555 3582  
**Email:** [Ronel.VanWyk@sng.gt.com](mailto:Ronel.VanWyk@sng.gt.com)  
[Data.officer@sng.gt.com](mailto:Data.officer@sng.gt.com)

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<sup>1</sup> Section 51(1) PAIA. Within six months after the commencement of this section or the coming into existence of the private body concerned, the head of a private body must compile a manual containing –

- a) The postal and street address, phone and fax number and, if available electronic mail address of the head of the body;
- b) A description of the guide referred to in section 10, if available, and how to obtain access to it;
- c) The latest notice in terms of section 52(2), if any, regarding the categories of record of the body which are available without a person having to request access in terms of POPIA
- d) A description of the records of the body which are available in accordance with any other legislation;
- e) Sufficient detail to facilitate a request for access to a record of the body, a description of the subjects on which the body holds records and the categories of records held on each data subject; and
- f) Such other information as maybe prescribed.

**Postal address:** Private Bag X2008, Menlyn, 0063  
**Physical address:** 152, 4<sup>th</sup> Road, Noordwyk, Midrand, 1687  
**Landline:** +27 (0) 861 17 6782  
**Website:** [www.grantthornton.co.za](http://www.grantthornton.co.za)

#### 4. Guide on how to use PAIA and how to obtain access to the PAIA Guide

4.1 The Information 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"). A copy of this Guide is available on the website of the Information Regulator as well as on the SNG Grant Thornton website.

4.2 The Guide contains a description of the manner and form according to which a request for access to a record in terms of PAIA should be made. It furthermore provides information about the assistance that is available from the Information Regulator and describes the 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. This includes lodging a complaint with the Information Regulator.

#### 5. Categories of records which are available without having to submit a formal PAIA request as per Section 52(2)<sup>2</sup>

Category of records	Types of the Record	Available on Website	Available upon request
Contact details of various offices	Email address(s) and landline numbers	X	X
Physical address	Address	X	X
CVs of main contact persons (Directors)	CVs	X	X
Information about the Firm social media presence	Links to specific social media pages	X	X
Service Offering	Brochures, List of service clients and solutions	X	X

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<sup>2</sup> 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.

## 6. Records and/or information which are available in accordance with any other legislation

The data subject should request information in terms of the relevant legislation as described below before submitting a PAIA request. The data subject must rely on the relevant legislation to obtain access to the information required.

### 6.1 PAIA Manual<sup>3</sup>.

### 6.2 Company and Intellectual Property Commission (CIPC) – Companies Act

#### 6.2.1 Publicly Accessible Information under the Companies Act:

#### 6.2.2 Company Registration Details

#### 6.2.3 Company name

#### 6.2.4 Registration number

#### 6.2.5 Company type (e.g. private, public, non-profit)

#### 6.2.6 Date of incorporation

#### 6.2.7 Registered office address

#### 6.2.8 Names of current and past directors

#### 6.2.9 ID numbers (in some cases), nationality, and appointment dates

#### 6.2.10 Director status (active/resigned)

#### 6.2.11 Annual returns filed with CIPC

#### 6.2.12 Section 26(1)<sup>4</sup> of the Companies Act states that a person who holds or has a beneficial interest in a company may inspect and obtain copies of certain company records, including the MOI, during business hours, either:

##### 6.2.12.1 At the company's registered office, or

##### 6.2.12.2 Request a copy directly from the CIPC via third parties.

##### 6.2.12.2.1 If a company has amended its MOI but not yet filed the amended version with CIPC, you might only get the original one unless you request it directly from the company.

6.3 In terms of sections 53, 54 and 143 of the Labour Relations Act (LRA), data subjects may access information in respect of collective agreements and arbitration awards from the Commission for Conciliation, Mediation and Arbitration (CCMA). These records are public and can be accessed from the CCMA.

6.4 Section 23 of POPIA provides certain limited rights to a data subject, after having provided adequate proof of identity to request information from a responsible party, to request for the

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<sup>3</sup> Section 51(1) of PAIA – The head of a private body must make available a manual containing the description of the information held by the body.

<sup>4</sup> Section 26 (1) of the Companies Act – Access to company records –(1) A person who holds or has a beneficial interest in any securities issued by a profit company, ... has a right to inspect and copy, ... the information contained in the following records of the company-

- (a) The company's Memorandum of Incorporation and any amendments to it, and any rules made by the company;
- (b) The records in respect of the company's directors;
- (c) The reports to annual meetings, and annual financial statements;
- (d) The notices and minutes of annual meetings and communications;
- (e) The securities register of a profit company.

correction or deletion of personal information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully.

## 7. Description of the data subjects and categories of records held on each subject by SNG Grant Thornton

The nature or categories of the personal information is dependent on the purpose of SNG Grant Thornton in performing its functions or services. More detail is provided in the Data Protection Privacy policy.

<p><i>The below-mentioned records are held by SNG Grant Thornton and an application for access to a record may be subject to limitations. The grounds for refusal are set down below in paragraph 13:</i></p>	
Categories	Data Subject information
<b>Personnel Records</b>	<ol style="list-style-type: none"> <li>1. Personal records supplied by employees. <ul style="list-style-type: none"> <li>o Email Address Personal Cellular, Mobile, or Wireless Number, Full name, contact details, Home address, Biographic data (Marital Status, Birth date, ID, nationality, next of kin, work permit, visa), Race and gender, Employee's dependent(s) personal data, Disability, Performance management records, Tax number, Provident fund contribution, Medical aid details</li> </ul> </li> <li>2. Records provided by a third-party relating to the employee. <ul style="list-style-type: none"> <li>o Correspondence related to personnel, References and background checks</li> </ul> </li> <li>3. Conditions of employment and other personnel-related contractual and quasi legal records. <ul style="list-style-type: none"> <li>o Effective start and end date with SNG Grant Thornton, Employment contracts, Title, position, department, reporting line, Permanent or fixed term contract information, Financial details, Compensation data, Qualifications, Advertised posts.</li> </ul> </li> <li>4. Training records and material.</li> <li>5. Employment Equity Plans.</li> </ol>
<b>Client Records</b>	<ol style="list-style-type: none"> <li>1. Records provided by a client to a third party acting for or on behalf of SNG Grand Thornton.</li> <li>2. Records provided by a third party.</li> <li>3. Records generated within SNG Grant Thornton related to its clients.</li> <li>4. Records provided by SNG Grant Thornton to a client.</li> <li>5. Business information of client, Client details (Addresses, contact person), Statutory and tax related records of the client, Clients' directors and personnel, Client Safeguards for Anti-Money Laundering, Client correspondence, Client Bank account statements and Financial</li> </ol>

	Statements, Client contractual obligations, Client IT obligations, Client Intellectual Property.
Company Secretarial and Legal	<ol style="list-style-type: none"> <li>1. Statutory records not available at Companies and Intellectual Property Commission (CIPC).</li> <li>2. Minutes and related meeting information.</li> <li>3. Records of executive, board and shareholder decisions taken and related information.</li> <li>4. Documents of incorporation.</li> <li>5. Trademark information.</li> <li>6. General contract documentation.</li> <li>7. Working papers.</li> </ol>
Company policies	Company policies are for internal use only
Finance	<ol style="list-style-type: none"> <li>1. Client personal data, Supplier/vendor/contractors' personal data, Financial Statements, VAT, Tax &amp; PAYE records (company and personnel), Payroll information, Accounting and banking records, Invoices, Asset register, Management accounts, Ownership records, BBBEE information.</li> </ol>
Marketing	<ol style="list-style-type: none"> <li>1. Market information, Client personal data (client databases), Performance and sales Records, Marketing strategies, Other stakeholder data, especially where we partner on events and marketing campaigns.</li> <li>2. Data shared via our website or sent via email</li> <li>3. Website cookies data.</li> <li>4. Brand information.</li> </ol>
Information Technology	<ol style="list-style-type: none"> <li>1. Guest Wi-Fi user data.</li> <li>2. Contractors/subcontractors (who use the Firm's IT networks or equipment, or access client data) data.</li> <li>3. Users' data – the Firm reserves the right to record, monitor, or review usage and data on the Firm's networks, systems, and databases in line with the Information Security policy.</li> <li>4. Asset Serial Number.</li> <li>5. Asset Model.</li> <li>6. Account Username and password.</li> <li>7. Photographs and Video Footage.</li> <li>8. Type of request or incident.</li> </ol>
Facilities and Physical access	<ol style="list-style-type: none"> <li>1. Visitor register, including name, surname and contact details.</li> </ol>



## **8. The Recipients or Categories of Recipients to whom the Personal Information may be Supplied**

- 8.1 In respect to a restructuring or amalgamation of our firm with another firm.
- 8.2 Should such a disclosure be appropriate to enforce or apply terms of engagement, other agreements or protect and defend the rights of SNG Grant Thornton, property or safety.
- 8.3 To comply with a judicial proceeding, court order or other legal obligation, a regulatory or government inquiry.
- 8.4 With the consent of the data subject.
- 8.5 SNG Grant Thornton in certain jurisdictions has a legal obligation to report suspicious transactions and activities to relevant regulatory bodies under anti-money laundering, terrorist financing, insider dealing or related legislation.
- 8.6 SNG Grant Thornton is legally obliged to report contraventions of PRECCA (Section 34) to the South African Police Service and other law enforcement organisations.
- 8.7 SNG is not always permitted by the law to inform the data subject about the above in advance of the disclosure, or at all (FICA).
- 8.8 Third-party recipients of personal information include, Professional advisors, such as law firms, tax advisors or auditors, Insurers, Tax and customs, and excise authorities, Regulatory and other professional bodies, Stock exchange and listing authorities, Public registries of company directors and shareholders, Providers of identity verification services, Credit reference agencies, Service providers, Support providers.

## **9. Planned transborder flows of personal information**

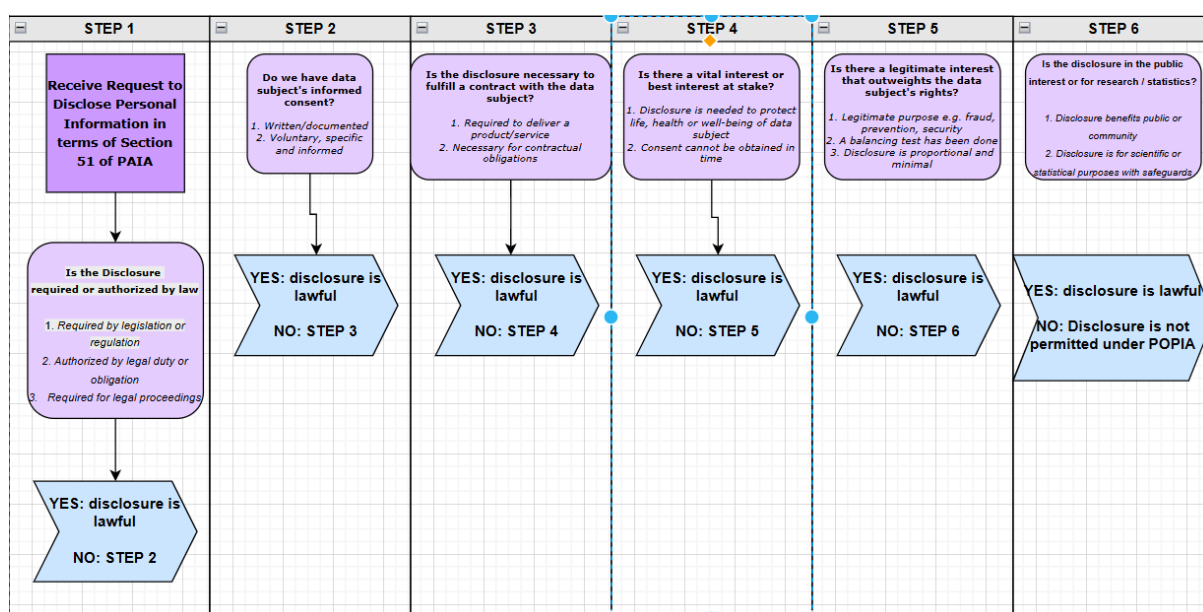
- 9.1 Grant Thornton member firms operate across the world. Some aspects of its infrastructure are centralised, including information technology services provided to member firms.
- 9.2 Certain information will need to be accessed by all employees working on engagements with clients that involve more than one jurisdiction. This will require personal information to be transferred and stored outside the country in which SNG Grant Thornton is located.
- 9.3 SNG Grant Thornton take appropriate security and legal precautions to safeguard the safety and integrity of personal information that is transferred within the Grant Thornton environment.

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

- 10.1 SNG Grant Thornton is committed to protect the confidentiality and security of information it obtains and utilises during our day-to-day operations. These safeguards include but are not limited to regular training on cybersecurity, firewalls, virus protection software, physical access control.
- 10.2 Access to information is limited, and policies and procedures are in place that are designed to safeguard the information from loss, misuse and improper disclosure.
- 10.3 We have implemented safeguards in line with our Data Protection and Privacy policy.

## 11. Request for Information procedure

- 11.1 We have authorised and designated our deputy information officer<sup>5</sup> to deal with all matters relating to PAIA to comply with our obligations in terms of the Act.
- 11.2 PAIA provides that a person may only request information from a public or private entity if the requested information is required for the exercise or protection of a right<sup>6</sup>.
- 11.3 To request access to a record, please complete Form 2 which is available from our website<sup>7</sup> and send it to the following email address: [Data.officer@sng.gt.com](mailto:Data.officer@sng.gt.com).



- 11.4 A Data Subject must provide proof of identity when making a PAIA request.
- 11.5 A Data Subject may request the Information Officer to confirm, free of charge, all the information it holds about the Data Subject and may request access to such information.
- 11.6 The request cannot merely refer to *“the right to access of information”*.
- 11.7 It is a legal requirement that the requester must specifically identify the right that needs to be protected or exercised and explain clearly why the specific record that is being requested is reasonably required to assist with that right.
- 11.8 All correspondence between the Information Officer/Deputy Information Officer and the Requester will be done in writing.

<sup>5</sup> Section 56(a) of POPIA – Each public and private body must make provision, in the manner prescribed in section 17 of PAIA, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers that is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.

<sup>6</sup> Section 50(1) of PAIA – A requester must be given access to any records of a private body if –

- That record is required for the exercise or protection of any rights;
- That person complies with 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.

<sup>7</sup> Section 53(1) of PAIA – A request for access to a record of a private body must be made in the prescribed form to the private body concerned at its address, fax number or electronic mail address.

## 12. Prescribed request fee

SNG Grant Thornton is entitled to levy a prescribed request fee<sup>8</sup> to a requester before we process the request for information records. The fees that are levied are published by the Minister and are displayed below. Levies published by the Minister are subject to change.

<b>1. ACCESS FEES FOR REPRODUCTION</b>	
For each black and white photocopy of an A4-size page or part thereof	R2.00
For each printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	R2.00
For a copy in a computer-readable form on flash drive (SNG Grant Thornton will provide the flash drive)	The actual cost of the flash drive and R60.00
For a copy in a computer-readable form on compact disc (Provided by SNG Grant Thornton)	R60.00
For a transcript of visual images for an A4-size page or part thereof	Service to be outsourced. Will depend on the quotation from the Service provider
For a copy of visual images	
For a transcription of an audio record for an A4-size page	R24.00
For a copy of an audio record on 1. A flash drive to be provided by SNG Grant Thornton 2. Compact disc provided by SNG Grant Thornton	The actual cost of the flash drive and R60.00 R60.00
<b>2. ACCESS FEE FOR TIME SPENT</b>	
The time reasonably required to search for the record for disclosure and preparation. To not exceed a total cost of	R145.00/hr or part thereof R435.00
<b>3. REQUEST FEE</b>	
For a request for access to a record by a another	R140.00
<b>4. DEPOSIT</b>	
One third of the access fee is payable as a deposit if search exceeds 6 hours	
<b>5. POSTAL, EMAIL OR ANY OTHER ELECTRONIC TRANSFER FEE</b>	
When a copy of a record must be sent to the requester	Actual expense, if any
<b>6. VAT</b>	
SNG Grant Thornton is registered as a VAT vendor under the Value Added Tax Act, 1991 and VAT will be charged to all the above-mentioned fees.	

<sup>8</sup> 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.

### 13. Granting or refusal of requests

- 13.1 SNG Grant Thornton commits to processing and considering all requests complying with the requirements set out expeditiously. Should the request for access be granted we will advise the requester on the following:
- 13.1.1 the prescribed fee for accessing information or documentation.
  - 13.1.2 payable deposit fee and balance outstanding.
  - 13.1.3 the right to lodge a complaint to the Information Regulator or an application with a court against the tender or payment of the request fee or deposit and the procedure (including the period) for lodging the complaint to the Information Regulator or the application.
- 13.2 SNG Grant Thornton will advise the requester about the grounds for refusing access. SNG Grant Thornton will repay the deposit to the requester and may advise the requester to lodge an application with the court against the refusal of the request. According to Chapter four of PAIA, the following are grounds for refusing access to information:
- 13.2.1 Mandatory protection of the privacy of a third party who is a natural person Section 63 PAIA.
  - 13.2.2 Mandatory protection of commercial information of a third-party Section 64 PAIA.
  - 13.2.3 Mandatory protection of certain confidential information of a third-party Section 65 PAIA.
  - 13.2.4 Mandatory protection of safety of individuals and protection of property Section 66 PAIA.
  - 13.2.5 Mandatory protection of records privileged from production in legal proceedings Section 67 PAIA.
  - 13.2.6 Commercial information of private body Section 68 PAIA.
  - 13.2.7 Mandatory protection of research information of a third party and protection of research information of a private body Section 69 PAIA.
- 13.3 SNG Grant Thornton will provide the requester with written notice of our decision within 30 days after the request for information is received<sup>9</sup>.
- 13.4 Should the request for information be refused grounds for the refusal shall be provided<sup>10</sup>.
- 13.5 SNG Grant Thornton 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, the complexity, period involved, and amount of time required to gather the requested information<sup>11</sup>.

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<sup>9</sup> Unless specified as a 'working day' in a section in **PAIA**, a day is considered to be a calendar day. To calculate time period, the day on which the request is received is excluded, and every day thereafter is included including weekends and public holidays until the final day is counted. If the final day for responding to a request falls on a Sunday or public holiday, the next day is counted as the final day.

<sup>10</sup> Section 58 PAIA Deemed refusal of request – If the head of a private body fails to give the decision on a request for access to the requester concerned within the period contemplated in section 56(1), the head of the private body is, for the purposes of this Act, regarded as having refused the request.

<sup>11</sup> Section 57(1) The head of a private body to whom a request for access has been made, may extend the period of 30 days referred to in section 56(1) ("original period") once for a further period of not more than 30 days, if-

a) The request is for a large number of records, or requires a search through a large number of records and compliance with the original period would unreasonably interfere with the activities of the private body concerned;

- 13.6 The requester will be given notice of the extension prior to the 30-day initial period and will be provided with reasons for the extension.

#### 14 Lodging a Complaint with the Information Regulator

- 14.1 The Information Regulator was established in terms of section 39 of POPIA to ensure the promotion and enhancement of the PAIA objectives. These are to give effect to the right of access to information in a manner which enables people to obtain access to records swiftly and inexpensively as reasonably possible.
- 14.2 POPIA make provisions for the requester to lodge a complaint to the Information Regulator<sup>12</sup> or for an application to court against refusal of access to information.
- 14.3 SNG Grant Thornton does not have an internal appeal process should a request for access to information be refused.

#### 15 Availability of the Manual

- 15.1 A copy of the most up to date PAIA manual is available free of charge: [www.grantthornton.co.za](http://www.grantthornton.co.za).
- 15.2 A copy of the most updated PAIA manual is available for inspection at the SNG Grant Thornton Gauteng office in PDF format.
- 15.3 The manual will be made available to any person upon request and upon payment of a reasonable prescribed fee.

#### 16 Updating the PAIA Manual

The Information Officer of SNG Grant Thornton will update the PAIA Manual of the firm when required to ensure that it is aligned to legal prescripts.



[sng-grantthornton.co.za](http://sng-grantthornton.co.za)

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- b) *The request requires a search for records in, or collection thereof from, an office of the private body not situated in the same town or city as the office of the head that cannot reasonably be completed within the original period;*
- c) *Consultation among divisions of the private body or with another private body is necessary or desirable to decide upon the request that cannot reasonably be completed within the original period;*
- d) *More than one of the circumstances contemplated in paragraphs (a), (b) and (c) exist in respect of the request making compliance with the original period not reasonably possible; or*
- e) *The requester consents in writing to such extension.*

<sup>12</sup> Section 74 Complaints POPIA. (1) Any person may submit a complaint to the Regulator in the prescribed manner and form alleging interference with the protection of the personal information of a data subject. (2) A responsible party or data subject may, in terms of section 63(3), submit a complaint to the Regulator in the prescribed manner and form if he, she or it is aggrieved by the determination of an adjudicator.