



**Grant Thornton**

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# Grant Thornton Advisory Services (KZN) Pty Ltd PAIA Manual

Registration number: 2013/190726/07

Prepared in accordance with Section 51 of the Promotion of Access to Information Act  
No. 2 of 2000  
(‘The Act’)

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# 1 Introduction to Grant Thornton Advisory Services (KZN) Pty Ltd

Grant Thornton was founded in 1920 (previously Kessel Feinstein) and is a member firm of Grant Thornton International Ltd. We are leaders in our chosen markets, providing assurance, tax, advisory and outsourcing services to dynamic organisations, including listed companies, large privately held businesses and private equity-backed organisations. We also have significant capabilities in the public sector market.

Grant Thornton has 11 offices situated across South Africa namely, Johannesburg, Pretoria, Durban, Rustenburg, Polokwane, Nelspruit, George, Port Elizabeth, Cape Town, Winelands and Bloemfontein.



## 2 Contact details [Section 51(1)(a)]

Chief Executive Officer / Managing Partner                      Deepak Dalpat Nagar

Please note that the responsibility in respect of the obligations embedded in the Act has been delegated by the Managing Partner/Chief Executive Officer of Grant Thornton Advisory Services (KZN) Pty Ltd to Deepak Dalpat Nagar (Managing Partner) whose contact details are reflecting below:

Postal address	P O Box 950 Umhlanga Rocks 4320
Physical address	2 <sup>nd</sup> Floor Pencarrow Crescent Pencarrow Park La Lucia Ridge Office Estate La Lucia 4019
Telephone number	(031) 576 5500
Fax number	(031) 576 5555
Email	<a href="mailto:deepak.nagar@za.gt.com">deepak.nagar@za.gt.com</a>



### 3 The Guide encompassed in Section 10 [Section 51(1)(b)]

The South African Human Rights Commission ('SAHRC') has compiled a guide in terms of Section 10 of the Act, which contains information for any person who wishes to exercise any right contemplated in the Act and is available in all of the official languages.

The Guide is available from the SAHRC. The contact details of the Commission are as follows:

Postal Address	Private Bag X2700, Houghton, 2041
Telephone Number	011 877 3803
Fax Number	011 403 0625
Website	<a href="http://www.sahrc.org.za">www.sahrc.org.za</a>



## 4 Categories of records automatically available to the public [Section 51(1)(c)]

To date, the Minister has not published a Section 52 (2) notice regarding the categories of records which are automatically available to the public without a person having to request such a record in terms of the Act.



## 5 Records available in terms of any other legislation [Section 51(1)(d)]

<b>No.</b>	<b>Ref</b>	<b>Act</b>
1	No 26 of 2005	Auditing Professions Act
2	No 75 of 1997	Basic Conditions of Employment Act
3	No 53 of 2003	Broad Based Black Economic Empowerment
4	No 45 of 2002	Collective Investment Schemas Control Act
5	No 71 of 2008	Companies Act
6	No 61 of 1973	Companies Act (those sections not yet repealed)
7	No 130 of 1993	Compensation for Occupation Injuries and Diseases Act
8	No 89 of 1998	Competition Act
9	No 108 of 1996	Constitution of South Africa Act
10	No 98 of 1978	Copyright Act
11	No 47 of 1937	Deeds Registries Act
12	No 25 of 2002	Electronic Communications and Transactions Act
13	No 55 of 1998	Employment Equity Act
14	No 73 of 1989	Environment Conservation Act
15	No 37 of 2002	Financial Advisory and Intermediary Services Act
16	No 38 of 2001	Financial Intelligence Centre Act
17	No 60 of 2000	Firearms Control Act
18	No 18 of 1969	Formalities in Respect of Leases of Land Act
19	No 95 of 1967	Income Tax Act
20	No 66 of 1995	Labour Relations Act
21	No 52 of 1998	Long Term Insurance Act
22	No 103 of 1997	National Building Regulations and Building Standards Act
23	No 92 of 1996	National Road Traffic Act
24	No 85 of 1993	Occupational Health and Safety Act
25	No 57 of 1987	Patents Act
26	No 4 of 1956	Pension Funds Act
27	No 2 of 2000	Promotion of Access to Information Act
28	No 4 of 2000	Promotion of Equality and Prevention of Unfair Discrimination Act
29	No 4 of 2013	Protection of Personal Information Act
30	No 26 of 2000	Protected Disclosures Act
31	No 70 of 2002	Regulation of Interception of Communications and Provision of Communication Related Information Act
32	No 25 of 1964	Sales and Service Matters Act
33	No 36 of 2004	Securities Services Act
34	No 53 of 1998	Short Term Insurance Act
35	No 97 of 1997	Skills Development Act
36	No 9 of 1999	Skills Development Levy Act
37	No 90 of 1989	South African Reserve Bank Act
38	No 12 of 1999	Tobacco Products Control Act
39	No 194 of 1993	Trade Marks Act



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<b>No.</b>	<b>Ref</b>	<b>Act</b>
40	No 40 of 1949	Transfer Duty Act
41	No 63 of 2001	Unemployment Insurance Act
42	No 89 of 1991	Value Added Tax Act

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## 6 Schedule of records held [Section 51(1)(e)]

<b>Records</b>	<b>Subject</b>
<b>Client Service Records</b>	Client Annual Financial Statements Client Audit Files Client Business Information Client Contracts Client Correspondence Client Reports Client Statutory and Tax Records Forensic investigations Legal Documentation Project Plans Proposal and Tender Documents Risk Management Records Methodologies Working Papers
<b>Corporate Governance</b>	Codes of Conduct Corporate Social Investment Records Enterprise Wide Risk Management Records Executive Committee Meeting Minutes Governing Board Meeting Minutes Legal Records
<b>Finance and Administration</b>	Accounting Records Agreements Annual Financial Statements Banking Records including: Bank Statements Paid Cheques; and Electronic banking records Asset Register Correspondence Invoices and Statements Management Reports SARS Returns Statistics SA Returns Tax Records and Returns Rental Agreements VAT
<b>Human Resources</b>	Accounting and Payroll Records BEE Statistics Career Development Records Employment Equity Reports General Terms of Employment Leave Reports Letters of Employment Disciplinary Records Salary Records PAYE Records and Returns Growth Conversation Records

<b>Records</b>	<b>Subject</b>
	Employee Information Personnel Files Policies and Procedures Retirement Benefit and Medical Aid Records Returns to UIF
<b>Information Management and Technology</b>	Service Level Agreements (SLAs) Equipment Register Information Policies, Standards, Procedures and Guidelines
<b>Training and Development</b>	Training Material Training Records and Statistics SETA Records
<b>Newsroom</b>	Press Releases Surveys and Results
<b>Marketing and Communication</b>	Agreements Brand Information Management Client Relationship (CRM Info) Communication Strategies Marketing Brochures Marketing Strategies New Business Development Sales data Engagement Letters
<b>Operations</b>	Access Control Records Agreements Archival Administration Documentation General Correspondence Insurance Documentation Service Level Agreements Travel Documentation Vehicle Registration Documents Corporate Structure Diagrams
<b>Secretarial Services</b>	Annual Reports Applicable statutory documents such as but not limited to certificates of incorporation and certificates of commerce business Minutes of Board of Directors meetings Records relating to the appointment of directors/ auditor/ secretary/ public officer and other officers Memoranda and Articles of Association Memoranda of Incorporation Share Certificates Share Registers Shareholder Agreements Statutory Returns to Relevant Authorities

## 7 How to submit a request for access to records [Section 51(1)(e)]

### 7.1 Request procedure

To facilitate the timely processing of your request, kindly adhere to the following:

- 7.1.1 Complete the access request form at the end of the document in BLOCK LETTERS and submit this form together with the request fee.
- 7.1.2 Address your request to the contact person as indicated above as per his/her address, fax number, or electronic mail address.
- 7.1.3 Provide sufficient details to enable Grant Thornton Advisory Services (KZN) Pty Ltd to identify:
- The record(s) requested;
  - The requester (and if an agent is lodging the request, proof of capacity);
  - The form of access required;
  - The postal address or fax number of the requester in the Republic;
  - If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof;
  - The right which the requester is seeking to exercise or protect with an explanation of the reason the record is required to exercise or protect the right.
- 7.1.4 If the provided space on the form is inadequate, please continue on a separate folio and attach it to this form. Please note, the requester must sign all the additional folios.
- 7.1.5 The completed access request form with a copy of the identity document of the requester must be submitted via conventional mail, e-mail or fax.

### 7.2 Prescribed fees [Section 51(1)(f)]

The following applies to requests (other than personal requests \*):

- 7.2.1 Payment and banking details can be requested from the information officer as indicated above and must be processed via electronic fund transfer.
- 7.2.2 A requestor is required to pay the prescribed fees (R57.00, incl. VAT) before a request will be processed;
- 7.2.3 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted);
- 7.2.4 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit;
- 7.2.5 If a deposit has been paid in respect of a request for access which has been refused, the information officer concerned must repay the deposit to the requester;
- 7.2.6 If the request for access is successful an access fee will be required for the search, reproduction and/or preparation of the record(s) and will be calculated based on the Prescribed Fees;
- 7.2.7 Records may be withheld until the fees have been paid.
- 7.2.8 The fee structure is available on the website of the South African Human Rights Commission at [www.sahrc.org.za](http://www.sahrc.org.za).



**7.3 Processing of requests**

7.3.1 Grant Thornton Advisory Services (KZN) Pty Ltd will within 30 days of receipt of the request decide whether to grant or decline the request. Written reasons for declining a request will be given to the requester.

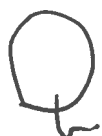
7.3.2 In the event of the request being voluminous, or the request requiring a search for information held at another office and the information cannot reasonably be obtained within the initial 30 day period, Grant Thornton Advisory Services (KZN) Pty Ltd will notify the requester in writing, should an extension be required.

\* Note: Personal requests refer to any person seeking access to records that contain their personal information.



## 8 Any other information as may be prescribed [Section 51(1)(f)]

8.1 Not applicable.



## 9 Availability of the PAIA Manual [Section 51(3)]

A copy of this manual is available to the public for inspection as follows:

- 9.1 From the SAHRC - contact details are available on their website [www.sahrc.org.za](http://www.sahrc.org.za);
- 9.2 On the Grant Thornton's website at [www.grantthornton.co.za](http://www.grantthornton.co.za); and/or
- 9.3 On request from the designated contact person referred to in this manual.



## 10 Grounds for refusal of access to records [Chapter 4]

- 10.1 Mandatory protection of the privacy of a third party who is a natural person, involving the unreasonable disclosure of personal information about that third party.
- 10.2 Mandatory protection of commercial information of a third party, if the record contains:
- Trade secrets of the third party.
  - Financial, commercial, scientific or technical information, that if disclosed could cause harm to the commercial or financial interests of the third party.
  - Information supplied in confidence by the third party to Grant Thornton Advisory Services (KZN) Pty Ltd, that if disclosed could put the third party at a disadvantage in negotiations or prejudice the third party in commercial competition.
- 10.3 Mandatory protection of certain confidential information of a third party, that if disclosed would result in a breach of confidence in terms of an agreement.
- 10.4 Mandatory protection of the safety of individuals and protection of property.
- 10.5 Mandatory protection of records privileged from production in legal proceedings.
- 10.6 Commercial information of Grant Thornton Advisory Services (KZN) Pty Ltd, which may include:
- Trade secrets
  - Financial, commercial, scientific or technical information, that if disclosed could cause harm to the commercial or financial interests of Grant Thornton Advisory Services (KZN) Pty Ltd.
  - Information, that if disclosed could put Grant Thornton Advisory Services (KZN) Pty Ltd at a disadvantage in negotiations or prejudice Grant Thornton Advisory Services (KZN) Pty Ltd commercial competition.
- 10.7 Mandatory protection of research information of a third party and protection of research information of Grant Thornton Advisory Services (KZN) Pty Ltd.
- 10.8 Where a requester or third party is aggrieved by a decision officer in relation to a request for access to a record held by Grant Thornton Advisory Services (KZN) Pty Ltd, they may, by way of an application, within 30 days apply to a court for appropriate relief in terms of section 82 of the Act.



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Director of Grant Thornton Advisory  
Services (KZN) Pty Ltd

# 11 Prescribed access request form

## Request for access to record of private body

Section 53(1) of the Promotion of Access to Information Act, 2000  
(Act No. 2 of 2000)  
[Regulation 10]

### A Particulars of private body

A request may be submitted either via conventional mail, email or fax and should be addressed to the relevant contact person as indicated below:

Grant Thornton Advisory Services (KZN) Pty Ltd

Contact person

Aneesa Beeky

Postal address

P O Box 950, Umhlanga Rocks, 4320

Physical address

2<sup>nd</sup> Floor, 4 Pencarrow Crescent, La Lucia, 4019

Telephone number

031-576 5500

Fax number

031-576 5500

Email

[aneesa.beeky@za.gt.com](mailto:aneesa.beeky@za.gt.com)

### 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 of South Africa to which the information is to be sent must be given below.

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

Full names and surname

Identity number

Postal address

Postal code

Phone number

( )

Fax number

( )

Email address

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

### C Particulars of person on whose behalf the request is made

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

Full names and surname

Identity number





for items 1 to 4 hereunder, state your disability and indicate in which format the record is required.

Disability:

Format in which record is required:

Mark the appropriate box with an X

Notes:

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

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.

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

If the record is in written or printed form:

Copy of record  Inspection of record

If the record consists of visual images (this includes photographs, slides, video recordings, computer generated images, sketches, etc.)

View the images  Copy of the images

Transcription of the images

If the record consists of recorded words or information which can be reproduced in sound:

Listen to the soundtrack (audio cassette)  Transcription of the soundtrack\* (written or printed document)

If the record is held on computer or in an electronic or machine-readable form (This includes photographs, slides, video recordings, computer-generated images, sketches etc.):

Printed copy of record\*  Printed copy of information derived from the record\*

Copy in computer readable form\* (compact disc or memory stick)

\*If you requested a copy or transcription of a record (above) do you wish the copy or transcription to be posted to you. Please note, the costs of postage will be for your personal account.

Yes  No

**G Particulars of rights to be exercised or protected**

If the provided space on the form is inadequate, please continue on a separate folio and attach it to this form. Please note, the requester must sign all the additional folios.

Indicate which right is to be exercised or protected:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Explain why the record requested is required for the exercise or protection of the aforementioned right

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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 requestor/ person on whose behalf this request is made:

\_\_\_\_\_