Grant Thornton

An instinct for growth™

Grant Thornton Verification Services Proprietary Limited

PAIA Manual

Registration number: 2005/040276/07

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

© 2015 Grant Thornton South Africa. All rights reserved.

Contents

Introduction to Grant Thornton	1
Contact details [Section 51(1)(a)]	2
The Guide encompassed in Section 10 [Section 51(1)(b)]	3
Categories of records automatically available to the public [Section 51(1)(c)]	4
Records available in terms of any other legislation [Section 51(1)(d)]	5
Schedule of records held [Section 51(1)(e)]	7
How to submit a request for access to records [Section 51(1)(e)]	9
Any other information as may be prescribed [Section 51(1)(f)	11
Availability of the PAIA Manual [Section 51(3)]	12
Grounds for refusal of access to records [Chapter 4]	13
Prescribed access request from	14

© 2015 Grant Thornton South Africa. All rights reserved.

1 Introduction to Grant Thornton

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.

© 2015 Grant Thornton South Africa. All rights reserved.

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

Managing Director	Jenni Lawrence

Please note that the responsibility in respect of the obligations embedded in the Act has been delegated to the Managing Director whose contact details are reflecting below:

Postal address	Private Bag X5, Northlands, 2116
Physical address	@Grant Thornton Wanderers Office Park 52 Corlett Drive Illovo, 2196
Telephone number	+27 (0)10 590-7200
Fax number	+27 (0)10 590-7201
Email	Jenni.Lawrence@za.gt.com

© 2015 Grant Thornton South Africa. All rights reserved.

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	www.sahrc.org.za

© 2015 Grant Thornton South Africa. All rights reserved.

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.

© 2015 Grant Thornton South Africa. All rights reserved.

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

No.	Ref	Act
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

© 2015 Grant Thornton South Africa. All rights reserved.

No.	Ref	Act
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

© 2015 Grant Thornton South Africa. All rights reserved.

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

Records	Subject
Client Service Records	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
Corporate Governance	Codes of Conduct
	Corporate Social Investment Records
	Enterprise Wide Risk Management Records
	Executive Committee Meeting Minutes
	Governing Board Meeting Minutes
	Legal Records
Finance and Administration	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
Human Resources	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

© 2015 Grant Thornton South Africa. All rights reserved.

Records	Subject
	Employee Information
	Personnel Files
	Policies and Procedures
	Retirement Benefit and Medical Aid Records
	Returns to UIF
Information Management and Technology	
	Service Level Agreements (SLAs)
	Equipment Register
	Information Policies, Standards, Procedures and Guidelines
Training and Development	Training Material
	Training Records and Statistics
	SETA Records
Newsroom	Press Releases
	Surveys and Results
Marketing and Communication	Agreements
	Brand Information Management
	Client Relationship (CRM Info)
	Communication Strategies
	Marketing Brochures
	Marketing Strategies
	New Business Development
	Sales data
	Engagement Letters
Operations	Access Control Records
	Agreements
	Archival Administration Documentation
	General Correspondence
	Insurance Documentation
	Service Level Agreements
	Travel Documentation
	Vehicle Registration Documents
	Corporate Structure Diagrams
Secretarial Services	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

© 2015 Grant Thornton South Africa. All rights reserved.

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 Verification Services Proprietary Limited 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 Banking details can be requested from the information officer as indicated above and payment 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.

© 2015 Grant Thornton South Africa. All rights reserved.

7.3 Processing of requests

7.3.1 Grant Thornton Verification Services Proprietary Limited 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 Grant Thornton office and the information cannot reasonably be obtained within the initial 30 day period, Grant Thornton Verification Services Proprietary Limited 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.

© 2015 Grant Thornton South Africa. All rights reserved.

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

8.1 Not applicable.

© 2015 Grant Thornton South Africa. All rights reserved.

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;
9.2 On Grant Thornton's website at www.gt.co.za; and/or
9.3 On request from the designated contact person referred to in this manual.

© 2015 Grant Thornton South Africa. All rights reserved.

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 Verification Services Proprietary Limited, 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 is 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 Verification Services Proprietary Limited, 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 Verification Services Proprietary Limited.
- Information, that if disclosed could put Grant Thornton Verification Services Proprietary Limited at a disadvantage in negotiations or prejudice Grant Thornton Verification Services Proprietary Limited in commercial competition.

10.7 Mandatory protection of research information of a third party and protection of research information of Grant Thornton Verification Services Proprietary Limited.

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, 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.

pp Managing Director of Grant Thornton Verification Services Pty Ltd

© 2015 Grant Thornton South Africa. All rights reserved.

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 Verification Services Pty Ltd

Contact person	Jenni Lawrence
Postal address	Private Bag X5, Northlands, 2116
Physical address	@Grant Thornton, Wanderers Office Park, 52 Corlett Drive, Illovo, 2196
Telephone number	+27 (0)10 590-7200
Fax number	+27 (0)10 590-7201
Email	Jenni.Lawrence@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

© 2015 Grant Thornton South Africa. All rights reserved.

D Particulars of record

Provide full particulars of record to which access is requested, including the reference number if it is known to you, to enable the record to be located.
If the space provided is not sufficient, please continue on a separate folio and attach it to this form.
The requester must sign all additional folios.

Description of the record or relevant part of the record:

Reference number, if known

Any further particulars of the 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 a record.
If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption from payment of fee:

© 2015 Grant Thornton South Africa. All rights reserved.

F Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form access provided 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

© 2015 Grant Thornton South Africa. All rights reserved.

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:

© 2015 Grant Thornton South Africa. All rights reserved.