

## EY INFORMATION MANUAL

(Private Body)

Prepared in accordance with Section 51 of  
the Promotion of Access to Information Act, No. 2 of 2000

### Introduction

The Promotion of Access to Information Act, No 2 of 2000 ("PAIA") is the National legislation which was enacted in order to give effect to the constitutional right of access to information, as entrenched in section 32 of the Constitution of the Republic of South Africa, Act No.108 of 1996. PAIA gives a person the right to access information held by the State, and any information held by another person, natural or juristic, that is required for the exercise and protection of any rights.

PAIA was promulgated in 2000, and came into operation on 9 March 2001, and section 14 for public bodies and 51 for private bodies came into operation on 15 February 2002.

### Compilation of Manual

One of the main objectives of PAIA is to mandate public and private bodies, as defined in PAIA, to compile an information manual which contains, *inter alia*, the various categories of records held by such body, a description of the records held in accordance with other legislation, and sufficient detail to facilitate a request for access to a record of the public or private body.

### Purpose of this manual

E&Y qualifies as a private body as defined in terms of PAIA and this E&Y information manual is compiled in compliance with PAIA.

### Application of the manual

Ernst & Young (E&Y) refers to and includes reference to the South African offices of:

- Ernst & Young Services (Proprietary) Limited
- Ernst & Young Incorporated
- EY Advisory Services Proprietary Limited
- Ernst & Young Africa Limited,
- Ernst & Young Sponsors Proprietary Limited, and
- Ernst & Young BBBEE Verification Agency Proprietary Limited.

The EY information manual herewith, accordingly, applies to all of the above private bodies.

### Availability of the manual

A copy of the E&Y manual is available to the public for inspection as follows:

- From the South Africa Human Rights Commission ("SAHRC"). Their contact details are available on their web-site [www.sahrc.org.za](http://www.sahrc.org.za)
- On the EY website [www.ey.com](http://www.ey.com), or
- On request from the E&Y authorised officer as per the details listed in the information manual.

1. Contact details of authorised officer  
Requests to E&Y in terms of PAIA should be addressed as per the following details:

Authorised officer: Mr Stephan  
Badenhorst (Compliance Officer)  
Postal Address: Private Bag X 14,  
Sandton, 2116

Street Address: 102 Rivonia Road,  
Sandton, 2196 Johannesburg

Telephone number: (011) 772  
3000

Fax number: (011) 772 4000

E-mail address:  
stephan.badenhorst@za.ey.com

2. South African Human Rights Commission Guide  
The South African Human Rights Commission ("SAHRC") has prepared a guide in terms of section 10 of PAIA, containing information of relevance to a

person wishing to exercise any right contemplated in the Act. A copy of the guide may be obtained from the SAHRC, and any queries concerning the guide should be referred to the SAHRC, as per the following details.

Website Address:

[www.sahrc.org.za](http://www.sahrc.org.za)

Head Office Address: 102 Rivonia  
Road, Sandton, 2196  
Johannesburg

Private Bag X 14, Sandton, 2116

3. Categories of records available without a person having to request access in terms of the Act [Section 52(2) of PAIA]  
There is currently no description of categories of records which are automatically available in terms of section 52(2) of the Act.

4. Records that are available in terms of the following legislation [Section 51(1)(d) of PAIA]:<sup>1</sup>
- Auditing Professions Act 26 of 2005
  - Basic Conditions of Employment Act, No. 75 of 1997
  - Broad Based Black Economic Empowerment Act, No. 53 of 2003
  - Companies Act, No. 61 of 1973 & 71 of 2008
  - Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993
  - Competition Act, No. 89 of 1998
  - Constitution of South Africa Act, No. 108 of 1996
  - Copyright Act, No. 98 of 1987
  - Electronic Communications and Transactions Act, No. 2 of 2000
  - Employment Equity Act, No. 55 of 1998
  - Environment Conservation Act, No. 73 of 1989
  - Financial Intelligence Centre Act, No. 38 of 2001
  - Formalities in Respect of Leases of Land Act, No.18 of 1969
  - Income Tax Act, No. 58 of 1962
  - Labour Relations Act, No. 66 of 1995
  - Occupational Health and Safety Act, No. 85 of 1993
  - Pension Funds Act 24 of 1956
  - Promotion of Access to Information Act, No. 2 of 2000
  - Promotion of Equality and Prevention of Unfair Discrimination Act, No. 4 of 2000
  - Protected Disclosures Act, No. 26 of 2000
  - Public Accountants' and Auditors' Act, 1991, No 80 of 1991
  - Regulation of Interception of Communications and Provisions of Communication Related Information Act, No. 70 of 2002
  - Skills Development Act, No. 97 of 1997
  - Skills Development Levy Act, No. 9 of 1999
  - Tobacco Products Control Act, No. 12 of 1999
  - Trade Marks Act, No. 194 of 1993
  - Unemployment Insurance Act, No. 63 of 2001
  - Value-added Tax Act, No. 89 of 1991

<sup>1</sup> Regulations and amendments to the above legislation as promulgated from time to time

5. Subjects and categories of records held by E&Y  
Records relating to the following subjects and categories are held by E&Y:

- Client services records
- Client Annual Financial Statements
  - Client Correspondence
  - Client Audit Files
  - Client Fee Files
  - Client Contracts
  - Client Internal Control Reports
  - Client Statutory and Tax Records
  - Client Business Information
  - Findings and Recommendation reports
  - Investigative Material
  - Legal Documentation
  - Proposal and Tender Documents
  - Project Plans
  - Risk Management Records
  - Solution Methodologies
  - Working Papers

#### **Corporate Governance**

- Policies

#### **Finance and Administration**

- Accounting Records
- Annual Financial Statements
- Agreements
- Banking records
- Correspondence
- Invoices and Statements
- Management Reports
- PAYE records
- Rental Agreements
- Tax Records and Returns
- SARB Returns
- Statistics SA Returns
- All other statutory compliances
- VAT
- Regional Services Levies
- Skills Development Levies
- Workmen's Compensation

#### **Human Resources**

- Accounting and Payroll Records
- BEE Statistics
- Documents issued to employees for Income Tax purposes
- Disciplinary Code and Records
- Employment Equity Plan and Reports
- General Terms of Employment
- Letters of Employment
- Leave Records
- PAYE Records and Returns
- Performance Management Records
- Personnel Information
- Policies and Procedures
- Records of payments made to SARS
- Returns to UIF
- Retirement Benefit and Medical Aid Records
- Salary Records
- SETA Records

6. How to make a request for access to records

- Access to records may be requested by completing the prescribed Access Request Form (Form C) annexed hereto and submitting it to the authorised officer of the private body as set out in paragraph 1 of the information manual.
- The form must be submitted to the authorised officer at his/her address, fax number or electronic mail address set out in paragraph 1.
- Once a request is received, the authorised officer will contact the requester to advise him/her about the further management of the request.
- It is important to note that the successful completion and submission of Form C does not automatically allow the requester access to the requested record. An application for access to a record is subject to certain limitations if the requested record falls within a certain category, as specified in Part 3 Chapter 4 of PAIA.
- If it is reasonably suspected that the requester has obtained access to records through the submission of materially false or misleading information, legal proceedings may be instituted against such requester.
- E&Y 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.
- The 30 day period, may be extended for a further period of not more than thirty days, if the request is for a large volume of information, or the request requires a search for information held at another E&Y office, or the information cannot reasonably be obtained within the initial 30 day period. The requester will be informed in writing should an extension be required.

## 7. Completion of Access Request Form

In order to facilitate a timely response to requests for access, all requesters should take note of the following when completing the Access Request Form ([Form C](#)):

7.1 The form must be completed fully. In this regard, it should be noted that the form must:

- provide sufficient particulars to enable the authorised officer of the private body to identify the record(s) requested and to identify the requester
- indicate which form of access is required
- specify a postal address or fax number of the requester in the Republic
- identify the right that the requester is seeking to exercise or protect, and provide an explanation of why the requested record is required for the exercise or protection of that right
- if in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner, to state that manner and the necessary particulars to be informed in the other manner
- if the request is made on behalf of another person, to submit proof of the capacity in which the requester is making the request, to the reasonable satisfaction of the authorised officer of the private body

7.2 Proof of identity is required to authenticate the identity of the requester.

7.3 Type or print in BLOCK LETTERS an answer to every question.

7.4 If a question does not apply, state "N/A" in response to that question.

7.5 If there is insufficient space on a printed form, additional information may be provided on an additional folio to be attached to the form.

## 8. Payment of fees

- Personal requesters, as defined in PAIA, might not have to pay any prescribed request fees or other fees.
- For all other requesters an initial request fee of R50.00 (VAT inclusive) is payable on submission of Form C to the authorised officer as indicated in paragraph 1 of the information manual.
- Further details of prescribed payments to be made by the requester, may be obtained from the authorised officer.
- Such payments can be made to E&Y either via a direct electronic deposit or by bank guaranteed cheque. Proof of payment must be supplied together with submission of Form C to the authorized officer.

- If the request for access is successful an access fee may be charged for the search, reproduction and/or preparation of the record(s). This access fee will be calculated based on the prescribed fees, published in the Government Gazette from time to time. The prescribed access fee must be paid prior to access being given to the requested record.
- If a deposit has been paid in respect of a request for access, which is subsequently declined, then the authorized officer will repay the deposit to the requester, within 30 (thirty) days of notifying the requester of the refusal to grant access to the record.

9. Grounds for refusal of access to records of a private body<sup>2</sup>

A request for information may be refused on the following grounds:

- Mandatory protection of privacy of a third party who is a natural person
- Mandatory protection of commercial information of a third party
- Mandatory protection of certain confidential information of a third party
- Mandatory protection of safety of individuals, and protection of property
- Mandatory protection of records privileged from production in legal proceedings
- Commercial information of a private body
- Mandatory protection of research information of a third party, and protection of research information of a private body
- Mandatory disclosure in the public interest

<sup>2</sup> The above grounds for refusal are by no means exhaustive.

## FORM C

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*

The Head:

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

- (a) The particulars of the person who requests access to the record must be given below.
- (b) The address and/or fax number in the Republic to which the information is to be sent must be given.
- (c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full names and surname:

Identity number:

Postal address:

Fax number:

Telephone number:

E-mail address:

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

*C. Particulars of person on whose behalf 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:

*D. Particulars of record*

- (a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.
- (b) If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.



- 1 Description of record or relevant part of the record:
- 2 Reference number, if available:
- 3 Any further particulars of record:

## E. Fees

- |  |
|--|
| <p>(a) A request for access to a record, other <i>than</i> a record containing personal information about yourself, will be processed only after a request fee has been paid.</p> <p>(b) You will be <i>notified</i> of the amount required to be paid as the request fee.</p> <p>(c) The fee payable for access to a record depends <i>on</i> the form <i>in which</i> access is required and the reasonable time <i>required</i> to search for and prepare a record.</p> <p>(d) If you qualify for exemption <i>of</i> the payment <i>of</i> any fee, please state the reason for exemption.</p> |
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Reason for exemption from payment of fees:

## F. Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 hereunder, state your disability and indicate in which form the record is required.
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Disability:	Form in which record is required
Mark the appropriate box with an X.	
<p>NOTES:</p> <p>(a) Compliance with your request in the specified form may depend on the form in which the record is available.</p> <p>(b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.</p> <p>(c) The fee payable for access for the record, if any, will be determined partly by the form in which access is requested.</p>	

1. If the record is in written or printed form:			
	copy of record*		inspection of record
2. If 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*
3. If record consists of recorded words or information which can be reproduced in sound:			
	listen to the soundtrack audio cassette		transcription of soundtrack* written or printed document
4. If record is held on computer or in an electronic or machine-readable form:			
	printed copy of record*		printed copy of information derived from the record"
			copy in computer readable form* (stiffy or compact disc)

'If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable.	YES	NO
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### *G Particulars of right to be exercised or protected*

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

1. Indicate which right is to be exercised or protected:
2. Explain why the record requested is required for the exercise or protection of the aforementioned right:

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

You will be notified in writing whether your request has been approved/denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request for access to the record?

Signed at..... This..... day of .....20

SIGNATURE OF REQUESTER / PERSON ON  
WHOSE BEHALF REQUEST IS MADE