

**PROMOTION OF INFORMATION ACT MANUAL
OF ERNST & YOUNG (E&Y)**

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

(Private Body)

Last Updated: JULY 2007

INTRODUCTION

The Promotion of Access to Information Act, No. 2 of 2000 ("PAIA") became operative on 9 March 2001, giving effect to section 32(2) of the Constitution namely the right of access to information.

One of the main requirements specified in the PAIA, is the compilation of an information manual that provides information on both the types and categories of records held by a private body.

PURPOSE OF DOCUMENT

This document serves as the E&Y information manual and provides reference to the records held by E&Y and the process to request access to such records.

SCOPE OF THE MANUAL

The scope of this manual includes **the South African offices of Ernst & Young Africa (Pty) Ltd, Ernst & Young Incorporated, Ernst & Young Advisory Services Ltd and Ernst & Young Services (Pty) Ltd.**

AVAILABILITY OF THE MANUAL

A copy of the manual is available to the public for inspection at the Human Rights Commission ("HRC"), on the Ernst & Young website, or on request from the designated contact person.

1. Contact details of authorised officer

Requests in terms of PAIA should be addressed to:

Authorised officer	:	Mr Marius Otto (Company Secretary)
Postal Address	:	Private Bag X 14, Northlands,2116
Street Address	:	Wanderers Office Park, 52 Corlett Avenue, Illovo
Telephone number	:	(011) 772 3000
Fax number	:	(011) 772 4000
E-mail address	:	Marius.Otto@za.ey.com

ACCESS TO INFORMATION MANUAL

2. Human Rights Commission Guide

The Human Rights Commission has prepared a guide in terms of section 10 of the Promotion of Access to Information Act, containing information required by a person wishing to exercise any right contemplated in the Act. Any queries concerning the guide should be referred to the Human Rights Commission in Johannesburg.

Website Address : www.sahrc.org.za
Head Office Address : 29 Princess of Wales Terrace, Cnr
York and St Andrews Street,
Parktown, Johannesburg
Private Bag 2700, Houghton,
Johannesburg 2041
Telephone number : (011) 484 8300

3. Categories of records available without a person having to request access in terms of the Act

There are no description of categories of records which are automatically available in terms of section 52(2) of the Act.

4. Description of records that are available in accordance with the following legislation

Records are held in accordance with the following legislation:

- 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
- 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
- Collective Investment Schemes Control Act, No. 45 of 2002
- Deeds Registries Act, No. 47 of 1937
- Electronic Communications and Transactions Act, No. 2 of 2000
- Employment Equity Act, No. 55 of 1998
- Environment Conservation Act, No. 73 of 1989
- Financial Advisory and Intermediary Services Act, No. 37 of 2002
- Financial Intelligence Centre Act, No. 38 of 2001
- Income Tax Act, No. 58 of 1962
- Labour Relations Act, No. 66 of 1995

ACCESS TO INFORMATION MANUAL

- Long Term Insurance Act, No. 52 of 1998
- National Building Regulations and Building Standards Act, No.103 of 1997
- National Road Traffic Act, No. 93 of 1996
- Occupational Health and Safety Act, No. 85 of 1993
- 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
- Patents Act, No. 57 of 1987
- Regulation of Interception of Communications and Provisions of Communication Related Information Act, No. 70 of 2002
- Sales and Service Matters Act, No. 25 of 1964
- Skills Development Act, No. 97 of 1997
- Skills Development Levy Act, No. 9 of 1999
- Short Term Insurance Act, No. 53 of 1998
- Securities Services Act, No. 36 of 2004
- South African Reserve Bank Act, No. 90 of 1989
- Tobacco Products Control Act, No. 12 of 1999
- Trade Marks Act, No. 194 of 1993
- Transfer Duty Act, No. 40 of 1949
- Unemployment Insurance Act, No. 63 of 2001
- Value-added Tax Act, No. 89 of 1991

5. How to go about requesting records

Access to records may be requested by completing the prescribed form, (attached as Form C) and submitting it to the authorised officer as 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.

6. Subjects and categories of records held

Records relating to the following subjects and categories are held by Ernst & Young:

CLIENT SERVICES RECORDS

- Client Annual Financial Statements

ACCESS TO INFORMATION MANUAL

- 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

- Codes of Conduct
- Corporate Social Investment Records
- Legal Compliance Records
- Policies

FINANCE AND ADMINISTRATION

- Accounting Records
- Annual Financial Statements
- Agreements
- Correspondence
- Invoices and Statements
- Management Reports
- Tax Records and Returns
- SARB Returns
- Statistics SA Returns

HUMAN RESOURCES

- Accounting and Payroll Records
- BEE Statistics
- Employment Equity Reports
- General Terms of Employment
- Letters of Employment
- Leave Records

ACCESS TO INFORMATION MANUAL

- PAYE Records and Returns
- Performance Management Records
- Personnel Information
- Policies and Procedures
- Returns to UIF
- Retirement Benefit and Medical Aid Records

INFORMATION MANAGEMENT AND TECHNOLOGY

- Contracts and Agreements
- Equipment Register
- Information Policies, Standards, Procedures and Guidelines

LEARNING AND EDUCATION

- Training Material
- Training Records and Statistics

INTERNAL COMMUNICATION

- Internal Publications
- Reference Works
- Periodicals
- Research Files (Articles)
- Country Files

SECRETARIAL SERVICES

- Applicable statutory documents such as but not limited to certificates of incorporation and certificates to commence business
- Annual Reports
- Memoranda and Articles of Association
- Share Registers
- Statutory Returns to Relevant Authorities
- Share Certificates
- Shareholder Agreements
- Minutes of Annual General Meetings and General Meetings

MARKETING AND COMMUNICATION

- External Publications
- Proposal Documents

ACCESS TO INFORMATION MANUAL

- New Business Development
- Brand Information Management
- Marketing Strategies
- Communication Strategies
- Agreements
- Client Relationship Programmes
- Marketing Brochures

OPERATIONS

- Agreements
- Archival Administration Documentation
- Contracts
- General Correspondence
- Insurance Documentation
- Patents and Trade Mark Documents
- Service level agreements
- Travel Documentation

Section 51: Request Procedure

It is important to note that the successful completion and submission of an access request form 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 within 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.

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:

- The Access Request Form must be completed.
- Proof of identity is required to authenticate the identity of the requester.
- Type or print in BLOCK LETTERS an answer to every question.
- If a question does not apply, state "N/A" in response to that question.
- If there is insufficient space on a printed form, additional information may be provided on an additional attached folio.

ACCESS TO INFORMATION MANUAL

SUBMISSION OF ACCESS REQUEST FORM

The completed Access Request Form together with a copy of the identity document must be submitted either via conventional mail, e-mail or fax and must be addressed to the contact person as indicated in paragraph 1.

Personal Requesters, referring to any person seeking access to records that contain their personal information will not have to pay the prescribed request fees.

For all other requesters an initial request fee of R57.00 (incl. VAT) is payable on submission.

PAYMENT OF FEES

Payment details can be obtained from the contact person as indicated in paragraph 1. Such payments can be made either via a direct electronic deposit or by bank guaranteed cheque. Proof of payment must be supplied.

The access fee must be paid prior to access being given to the requested record.

If the request for access is successful an access fee may be required for the search, reproduction and/or preparation of the record(s). This access fee will be calculated based on the prescribed fees.

If a deposit has been paid in respect of a request for access, which is refused, then the information officer concerned will repay the deposit to the requester.

GROUNDS FOR REFUSAL OF ACCESS TO RECORDS

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

- Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure formation of that natural person.
- Mandatory protection of the commercial information of a third party, if the record contains:
- Trade secrets of that party.
Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of that party.
- Information disclosed in confidence by a third party to E&Y if the disclosure could put that third party to a disadvantage in negotiations or commercial competition
- Mandatory protection of confidential information of third parties if it is protected in terms of any agreement.
- Mandatory protection of the safety of individuals and the protection of property.

ACCESS TO INFORMATION MANUAL

- Mandatory protection of records which could be regarded as privileged in legal proceedings.
- The Commercial Activities of E&Y which may include:

Trade secrets of E&Y;
Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of E&Y.

ACCESS REQUEST PROCEDURE

E&Y will within 30 days of receipt of the request decide whether to grant or decline the request. Reasons (if required) for declining a request will be given.

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 office of E&Y and the information can not reasonably be obtained within the original 30 day period. The requester will be informed in writing should an extension be sought.

ACCESS TO INFORMATION MANUAL

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:

ACCESS TO INFORMATION MANUAL

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:

ACCESS TO INFORMATION MANUAL

3. Any further particulars of record:

E. Fees

- (a) 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.
- (b) You will be notified of the amount required to be paid as the request fee.
- (c) 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.
- (d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.

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.

Disability : Form in which record is required:

Mark the appropriate box with an X.

NOTES:

- (a) Compliance with your request in the specified form may depend on the form in which the record is available.
- (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.
- (c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.

ACCESS TO INFORMATION MANUAL

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

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:

ACCESS TO INFORMATION MANUAL

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**