



PAIA MANUAL

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

Date of compilation: January 2024



Contents

1. List of acronyms and abbreviations	▶	3
2. Introduction	▶	4
3. Purpose of the PAIA manual	▶	4
4. Key contact details for access to information of PwC	▶	4
5. Availability of the manual	▶	5
6. PAIA guide	▶	5
7. Categories of records of PwC which are available without having to request access	▶	5
8. Description of the records of PwC which are available in accordance with other legislation	▶	6
9. Description of the subjects on which PwC holds records and categories of records held on each subject	▶	7
10. Processing of Personal Information	▶	9
11. Access request procedure	▶	9
12. Updating of the manual	▶	11

1. List of acronyms and abbreviations



1.1	“Act”	means PAIA
1.2	“CEO”	means Chief Executive Officer
1.3	“Form 01”	means the Request for a copy of the Guide Form published by the Regulator in accordance with the Regulations
1.4	“Form 02”	means the Request for access to the Record Form published by the Regulator in accordance with the Regulations
1.5	“Form 03”	means the Outcome of request and of fees payable Form published by the Regulator in accordance with the Regulations
1.6	“Guide”	means the Guide on how to use PAIA, as may be revised by the Regulator from time to time
1.7	“Minister”	means Minister of Justice and Correctional Services
1.8	“PAIA”	means Promotion of Access to Information Act No. 2 of 2000 (as amended)
1.9	“Personal Information”	means personal information as defined in POPIA
1.10	“POPIA”	means Protection of Personal Information Act No.4 of 2013
1.11	“Prescribed Fee”	means a prescribed request fee published by the Regulator and levied to a requester for processing the request for information or records
1.12	“PwC”	<p>means PricewaterhouseCoopers South African firm, PricewaterhouseCoopers Incorporated and the following related entities:</p> <ul style="list-style-type: none"> • PricewaterhouseCoopers Advisory Services (Pty) Ltd • PricewaterhouseCoopers Assurance Services (Pty) Ltd • PricewaterhouseCoopers Corporate Finance (Pty) Ltd • PricewaterhouseCoopers Tax Services (Pty) Ltd • PwC Certification (Pty) Ltd • PricewaterhouseCoopers Legal (Pty) Ltd • PricewaterhouseCoopers Services (Pty) Ltd • PricewaterhouseCoopers Services South Africa (Pty) Ltd • PwC Service Delivery Centre South Africa Holdings (Pty) Ltd • PwC Service Delivery Centre South Africa (Pty) Ltd
1.13	“Regulations”	means Government Gazette Notice Number 757 of 27 August 2021: Regulations relating to the Promotion of Access to Information, 2021 (Government Gazette No. 45057)
1.14	“Regulator”	means the Information Regulator established in terms of section 39 of the Protection of Personal Information Act 4 of 2013



2. Introduction

On 9 March 2001, PAIA became operative, giving effect to the section 32(2) Constitutional right of access to information.

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

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

3. Purpose of the PAIA Manual

This PAIA Manual (also referred to as the “Manual”) is useful for members of the public to –

- 3.1. check which categories of records held by PwC are available without having to submit a formal PAIA request;
- 3.2. have a sufficient understanding of how to make a request for access to a record of PwC, by providing a description of the subjects on which PwC holds records and the categories of records held on each subject;
- 3.3. know the description of the records of PwC which are available in accordance with other legislation;
- 3.4. access all the relevant contact details of the Information Officer who will assist members of the public with the records they intend to access;
- 3.5. know where to access the Guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 3.6. know if PwC will process Personal Information, the purpose of such processing, the description of the categories of data subjects and of the information or categories of information relating thereto;
- 3.7. know the recipients or categories of recipients to whom the Personal Information may be supplied;
- 3.8. know if PwC has planned to transfer or process Personal Information outside the Republic of South Africa and the recipients or categories of recipients to whom the Personal Information may be supplied; and
- 3.9. know whether PwC has appropriate security measures to ensure the confidentiality, integrity and availability of the Personal Information which is to be processed.

4. Key contact details for access to information of PwC

4.1. Information Officer

Name: Anton du Randt
Tel: +27 (0) 11 797 4000
Email: anton.du.randt@pwc.com

4.2. Particulars of PwC

Postal Address: Private Bag X36, Sunninghill, 2157
Physical Address: Waterfall City, 4 Lisbon Lane,
Jukskei View, Midrand, 2090
Telephone: +27 (0) 11 797 4000
Email: ZA_OGCDDataProtection@pwc.com
Website: www.pwc.co.za

5. Availability of the manual



5.1. A copy of the Manual is available –

5.1.1. at <https://www.pwc.co.za/en/about-us/access-to-information.html>;

5.1.2. at 4 Lisbon Lane, Waterfall City, Jukskei View, Midrand, 2090 for public inspection during normal business hours;

5.1.3. to any person upon request made and submitted to the Information Officer on Form 02, and upon the payment of the Prescribed Fee.

5.2. The Prescribed Fee for a copy of the Manual shall be payable per each A4-size photocopy made.

6. PAIA guide



6.1. The Regulator has made available the Guide which can be obtained:

6.1.1. upon request to the Information Officer by completing **Form 01** and submitting via conventional mail or email using the addresses indicated in 4.2 above;

6.1.2. from the website of the Regulator (<https://info regulator.org.za>).

7. Categories of records of PwC which are available without having to request access



Certain records held by PwC are available without having to request access by completing the prescribed Form 02. These records may be downloaded from our **website**, or may be available from public bodies such as the Companies and Intellectual Property Commission.

8. Description of the records of PwC which are available in accordance with other legislation



- Auditing Profession Act No. 26 of 2005, as amended
- Basic Conditions of Employment Act, No. 75 of 1997, as amended
- Broad Based Black Economic Empowerment Act, No. 53 of 2003, as amended
- Collective Investment Schemes Control Act, No. 45 of 2002, as amended
- Companies Act, No. 71 of 2008, as amended
- Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993, as amended
- Competition Act, No. 89 of 1998, as amended
- Constitution of South Africa Act, No. 108 of 1996
- Consumer Protection Act No. 68 of 2008, as amended
- Copyright Act, No. 98 of 1987, as amended
- Cybercrimes Act, No. 19 of 2020
- Deeds Registries Act, No. 47 of 1937, as amended
- Electronic Communications and Transactions Act, No. 2 of 2000, as amended
- Employment Equity Act, No. 55 of 1998, as amended
- Environment Conservation Act, No. 73 of 1989, as amended
- Financial Advisory and Intermediary Services Act, No. 37 of 2002, as amended
- Financial Intelligence Centre Act, No. 38 of 2001, as amended
- Firearms Control Act, No. 60 of 2000, as amended
- Formalities in Respect of Leases of Land Act, No. 18 of 1969, as amended
- Income Tax Act, No. 58 of 1962, as amended
- Labour Relations Act, No. 66 of 1995, as amended
- Long Term Insurance Act, No. 52 of 1998, as amended
- National Building Regulations and Building Standards Act, No. 103 of 1997, as amended
- National Road Traffic Act, No. 93 of 1996, as amended
- Occupational Health and Safety Act, No. 85 of 1993, as amended
- Patents Act, No. 57 of 1987, as amended
- Pension Funds Act No. 24 of 1956, as amended
- Prevention and Combating of Corrupt Activities Act No. 12 of 2004, as amended
- Prevention of Organized Crime Act No. 121 of 1998, as amended
- Promotion of Access to Information Act, No. 2 of 2000, as amended
- Promotion of Equality and Prevention of Unfair Discrimination Act, No. 4 of 2000, as amended
- Protected Disclosures Act, No. 26 of 2000, as amended
- Protection of Personal Information Act, No. 4 of 2013
- Regulation of Interception of Communications and Provisions of Communication Related Information Act, No. 70 of 2002, as amended
- Sales and Service Matters Act, No. 25 of 1964, as amended
- Skills Development Act, No. 97 of 1997, as amended
- Skills Development Levies Act, No. 9 of 1999, as amended
- Short Term Insurance Act, No. 53 of 1998, as amended
- Securities Services Act, No. 36 of 2004
- South African Reserve Bank Act, No. 90 of 1989, as amended
- Tobacco Products Control Act, No. 83 of 1993, as amended
- Trade Marks Act, No. 194 of 1993, as amended
- Transfer Duty Act, No. 40 of 1949, as amended
- Unemployment Insurance Act, No. 63 of 2001, as amended
- Value-Added Tax Act, No. 89 of 1991, as amended



9. Description of the subjects on which PwC holds records and categories of records held on each subject

Subjects on which PwC holds records	Categories of records
Client services records	<ul style="list-style-type: none"> • Client annual financial statements • Client correspondence • Client 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	<ul style="list-style-type: none"> • Codes of conduct • Corporate social investment • Records governing board • Meeting minutes • Executive committee meeting minutes • Enterprise-wide risk management records • Legal compliance records
Finance and administration	<ul style="list-style-type: none"> • Accounting records • Annual financial statements • Agreements banking • Records correspondence • Invoices and statements • Management reports • Tax records and returns • SARB returns • Statistics SA returns

Subjects on which PwC holds records	Categories of records
Human resources	<ul style="list-style-type: none"> • Accounting and payroll records • BEE statistics • Career development records • Personnel information • Employment equity reports • General terms of employment • Letters of employment • Leave records • PAYE records and returns • Performance management records • Policies and procedures • Returns to UIF • Retirement benefit and medical aid records
Information management technology	<ul style="list-style-type: none"> • Contracts and agreements • Equipment register • Information policies, standards, procedures and guidelines
Learning and education	<ul style="list-style-type: none"> • Training material • Training records and statistics • Training agreements
Library and information centre	<ul style="list-style-type: none"> • External publications • Internal publications • Reference works • Periodicals • Research files (articles) • Country files
Marketing and communication	<ul style="list-style-type: none"> • Proposal documents • New business development • Brand information management • Marketing strategies • Communication strategies • Agreements • Client relationship programmes • Marketing brochures
	<ul style="list-style-type: none"> • Contracts • General correspondence • Patents and trade mark documents • Insurance documentation • PABX management information • Service level agreements • Travel documentation • Used order books • Vehicle registration documents
Secretarial services	<ul style="list-style-type: none"> • Applicable statutory documents such as, but not limited to, certificates of incorporation and • certificates to commence business • Annual reports • Corporate structure diagrams • Memoranda and articles of association • Share registers • Statutory returns to relevant authorities • Share certificates • Shareholder agreements • Meeting minutes



10. Processing of personal information



Full details of how PwC processes Personal Information can be found in our privacy statement at <https://www.pwc.co.za/en/about-us/pwc-privacy-statement.html>.

The privacy statement describes the following:

1. Why and how we collect and use Personal Information and provides information about individuals' rights in relation to Personal Information.
2. The categories of data subjects in respect of whom we process Personal Information and the nature or categories of the Personal Information being processed.
3. The recipients or categories of recipients to whom the Personal Information may be supplied. These include other firms within the PwC network of separate and independent member firms and third-party providers.
4. Details around transborder information flows of Personal Information.
5. The information security measures implemented by PwC to ensure the confidentiality, integrity and availability of the Personal Information. More information around our security practices is also available [here](#).

11. Access request procedure



It is important to note that the completion and submission of [Form 02](#) 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 the Act (see 11.5 below).

11.1. Completion of Request for Access to Record Form

In order to facilitate a timely response to requests for access, all requesters should take note of the following:

- Form 02 (which can be found [here](#)) must be completed.
- Proof of identity is required to authenticate the identity of the requester. Therefore, in addition to [Form 02](#), requestors will be required to supply a copy of their identification document.
- If the request is made on behalf of another person, the requester must submit proof of the capacity in which the requester is making the request.
- Every question must be answered in BLOCK LETTERS.
- If there is insufficient space on a printed form, additional information may be provided on an additional attached folio.
- When the use of an additional folio is required, precede each answer with the applicable title.

11.2. Submission of Request for Access to Record Form

The completed [Form 02](#), together with a copy of the identity document, must be submitted either via conventional mail or email (to ZA_OGCDDataProtection@pwc.com) and must be addressed to the Information Officer indicated in 4.1 above. A request fee (based on the Prescribed Fee) is payable on submission. This fee is not applicable to data subjects seeking access to records that contain their Personal Information.

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.



11.3. Payment of Fees

Payment details can be obtained from the Information Officer indicated in 4.1 above. Proof of payment must be supplied. The request 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) and will be calculated based on the Prescribed Fee. If a deposit has been paid in respect of a request for access, which is refused, then the Information Officer will repay the deposit to the requester. A deposit (being not more than one third the request fee) shall be requested and payable by the requester in the event that the search, reproduction and/or preparation of the record(s) requires more hours prescribed for the purpose of the search or preparation of a record.

11.4. Notification

PwC will within 30 days of receipt of the request decide whether to grant or decline the request and give notice using Form 03 (or a form that corresponds substantially with **Form 03**) with reasons (if required) to that effect. The 30-day period within which PwC has to decide whether to grant or refuse the request 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 PwC and the information cannot reasonably be obtained within the original 30 day period. PwC will notify the requester in writing should an extension be sought.

11.5. Grounds for Refusal of Access to Records

The main grounds for refusal of a request for information include:

- Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of Personal Information of that natural person.
- Mandatory protection of the commercial information of a third party, if the record contains the following:
 - 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 PwC 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.
- Mandatory protection of records which could be regarded as privileged in legal proceedings.
- The commercial activities of PwC which may include the following:
 - Trade secrets of PwC.
 - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of PwC.
- Mandatory protection of research information of third parties, and protection of research information of PwC.

12. Updating of the manual



The Information Officer of PwC will update this manual on a regular basis.

Issued by
Anton Du Randt
Information Officer





At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with over 364,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.

© 2024 PwC. All rights reserved.

(23-30530)