



PAIA AND POPIA MANUAL

THIS MANUAL WAS PREPARED IN ACCORDANCE WITH
SECTION 14 OF THE
PROMOTION OF ACCESS TO INFORMATION ACT, 2000
(PAIA)
AND TO ADDRESS THE REQUIREMENTS OF
THE PROTECTION OF PERSONAL INFORMATION ACT, 2013
(POPIA)

TABLE OF CONTENTS

1	Introduction
2	Establishment of the company
3	Structure and Functions
4	Information Officer and Deputy information Officer/s
5	South African Human Rights Commission Guide
6	Records held by S HAYNES AND ASSOCIATES INC
7	Access to records and procedure for requesting access to personal information and fees
8	Grounds for refusal
9	Consent to the processing of personal information
10	Sourcing of personal information
11	Purpose of proceeding
12	Classification of Personal Information processed
13	Sharing of personal information with third parties
14	Who receives personal information
15	Transborder transfer of personal information
16	General description of system measures
17	Right of access
18	Complaints and dispute resolution
19	General
20	Clarification of terminology

1. Introduction

The Promotion of Access to Information Act, 2000, as amended, (the, "Act") gives third parties the right to approach public bodies to request information held by them, which is required in the exercise and/or protection of any rights. On request, the public body is obliged to release such information unless the Act expressly states that the records containing such information may or must not be released. This policy sets out protocols for the processing of personal information as well as promoting the awareness of the rights of individuals and juristic persons whose personal information it processes in the course of its business.

The policy is applicable to any person who deals, transacts with or is within the employ of S Haynes and Associates Inc. and to give effect thereto incorporated by reference in any agreement, dealing or transaction between Data Subject and S Haynes and Associates Inc. in respect whereof Personal Information is provide to or collected or otherwise processed by S Haynes and Associates Inc.

It is important for the Data Subject to familiarize himself/herself or itself with the contents hereof to be adequately informed about why and how their Personal Information is processed and their rights and entitlements under POPIA.

2. Establishment of the Company

S. Haynes and Associates Inc (SH&A) is a professional Accounting and Auditing firm. Originally the company was a sole proprietorship owned by Mr Stevan Haynes from 1 May 1992. From 1 March 2017 the firm became an incorporated company and since then trades as S HAYNES AND ASSOCIATES INC with Mr Haynes currently as the sole director.

3. Structure and Functions

The company is registered with IRBA (Independent Regulatory Board of Auditors) and SAICA (South African institute of Chartered Accountants) and Mr Haynes is also registered as a training officer with SAICA. The company is therefor governed by SAICA and IRBA rules and regulations and employees are expected to abide by these rules and regulations.

As a registered training officer Mr Haynes is responsible for the training of trainee accountants wishing to pursue a career in the profession. Of the trainees that have passed through these doors 6 have qualified as Chartered Accountant's (SA) while others have gone on to be Financial Managers in the private sector and/or have registered with SAICA as AGA's (Associate General Accountant (SA)).

The company audits the books and records of businesses and produces Annual Financial Statements from the information supplied by the client.

Mr Haynes is a registered as Tax Practitioner, thereby enabling the company to complete income tax returns and deal with SARS regarding taxation issues.

S Haynes and Associates Inc. also supplies accounting and bookkeeping services including VAT, PAYE, UIF, SDL and payroll services to businesses.

The company is currently a B-BBEE EXEMPTED MICRO ENTERPRISE Level 4 certification.

The current structure of the company is as follows;

Director	1
Manager	1
Junior Manager	2
Senior Trainee	3
Junior Trainee	1
Potential Trainee	2
Bookkeeper, Filing Clerk and Deliveries	1
Bookkeeper and Tax Assistant	1
Tax Administrator	1
Admin Manager	1
Secretary and Receptionist	1
Tea and Cleaning	2
Gardener	<u>1</u>
Total	<u>18</u>

4. Information Officer and Deputy Information Officer

(a) The information officer of S Haynes and Associates Inc is:

Director:	Mr Stevan Haynes
Physical Address:	5A Princes Road Vincent East London 5247
Postal Address:	P.O. Box 19251 Tecoma 5214
Telephone Number:	043 7268504
Fax Number:	043 7268551
Mobile Number:	0824901042
Email Address:	steve@shaynes.co.za CC: secretary@shaynes.co.za

- (b) The deputy information officer of S Haynes and Associates Inc whose physical and postal addresses are the same as those of the information officer, is:

Administration Manager: Mrs Nadine Haynes
Telephone Number: 0437268504
Fax Number: 0437268551
Email Address: nadineh@shaynes.co.za
CC: secretary@shaynes.co.za

5. South African Human Rights Commission Guide

A guide to the Act is available from the South African Human Rights Commission. The Guide will, according to the South African Human Rights Commission (SAHRC), be available for inspection at the offices of the SAHRC. Please direct any queries to:

The South African Human Rights Commission:

PAIA Unit

The Research and Documentation Department

Postal address: Private Bag 2700
Houghton
2041

Telephone: +27 11 484-8300
Fax: +27 11 484-7146
Website: www.sahrc.org.za
E-mail: PAIA@sahrc.org.za
Complaints: complaints@sahrc.org.za

6. Records held by S Haynes and Associates Inc

(a) Records available in terms of any other legislation

- i. Basic Conditions of Employment Act 75 of 1997
- ii. Employment Equity Act 55 of 1998
- iii. Labour Relations Act 66 of 1995
- iv. Compensation for Occupational Injuries and Diseases Act
- v. Income Tax Act No. 21 of 1994
- vi. Public Accountants and Auditors Act No. 51 of 1951
- vii. Skills Development Levies Act 9 of 1999
- viii. Unemployment Insurance Contributions Act 4 of 2002
- ix. Value Added Tax Act No. 89 of 1991
- x. Occupational Health and Safety Act 85 of 1993

(b) Company secretarial records and/or registrations:

- i. Company registration documents
- ii. VAT registration documents
- iii. Income Tax registration documents
- iv. PAYE and SDL registration documents
- v. Workmen's Compensation Commissioner registration documents
- vi. UIF registration documents
- vii. Best practice quality and procedures manual
- viii. Quality control manual

(c) Other records that may be requested:

- i. Finance
 - Annual Financial Statements
 - Asset Register
 - Banking Details
 - Bank Statements
- ii. Human Recourses
 - Disciplinary records and documentation pertaining to disciplinary proceedings (if applicable)
 - Employee code of conduct
 - Employee employment contracts
 - Employment equity plan (if applicable)
 - Personnel files
 - Remuneration records
 - Staff recruitment policies
 - Leave records
 - Training records
- iii. Information Technology
 - Computer software support and maintenance agreements
 - Software licence agreements
 - Agreements in respect of computer hardware
 - Agreements with internet service providers

7 Access to records, procedures for requesting access to information and fees

Records held by S Haynes and Associates Inc. may be accessed on request only once the requirements for requested access have been met. A requester in terms of the Act means; any person making a request to access the records, or a person acting in their behalf.

(a) Personal requester

A personal requester is one who is seeking access to a record containing personal information. Subject to the provisions of the ACT and applicable law, the company will provide requested information, or give access to any record regarding the requested personal information. The prescribed fee for reproduction of the information requested will be charged as prescribed in the Act.

(b) Other requester

This requester (other than a personal requester) is entitled to request access to information pertaining to third parties. However, the S Haynes and Associates Inc. is not obliged to grant access prior to the requester fulfilling the requirements for access in terms of the Act and any other applicable law. The prescribed fee for reproduction of the information requested will be charged.

Procedures:

A requester must comply with all the procedural requirements contained in the Act relating to a request for access to a record. To request information, attached Form A, must be completed (filled in) and sent to the Information Officer of S Haynes and Associates Inc. or his deputy at the postal or physical address, fax number, or email address stated above. The record requested will be furnished on payment of the prescribed fee, in instances where request for information fees are levied, and a proof of deposit may be requested from the requester in respect of the access fee. The prescribed form must be completed with enough particularity to at least enable the information office to identify:

- (a) The record or records requested;
- (b) The identity of the requester;
- (c) What form of access is required; and
- (d) The postal, email address or fax number and telephone or mobile number of the requester.

A requester must identify the right that is sought to be exercised or to be protected and provide an explanation of why the requested record is required for the exercise of protection of the right.

If a request is made on behalf of another person, the requester must then submit proof of the capacity in which the requester is making the request to the satisfaction of the Information Officer or his deputy of S Haynes and Associates Inc.

Upon receipt of the request, where applicable, the information officer or his deputy will inform any third party affected by the request with 21 days of receipt of the request. The third party must inform the information office or his deputy why such information should not be made available to the requester within a specified period of time.

Decision:

S Haynes and Associates shall, within 30 days of receipt of a request, decide whether to grant or decline a request and give notice with reasons (if required) to that effect. The 30 day period within which the company must decide whether to grant or refuse a request, may be extended for a further period of not more than 30 days if the request is for a large quantity of information, or the request required a search for information held at other premises and the information cannot be reasonably obtained within the original 30 day period. The information officer will notify the requester in writing should an extension be necessary.

Fees:

The Act provides for two types of fees:

- A request fee, which will be a standard fee, and an
- Access fee, which must be calculated by considering reproduction costs, search and preparation time and cost, as well as postal costs where applicable.

A requester who seeks access to a record containing personal information about the requester is not required to pay the request fee. All other requesters, who are not personal requesters, must pay the required request fee.

Once a request is received the information officer or his deputy shall by notice require the requester, other than a personal requester, to pay the prescribed request fee (if any) before further processing of the request. If a search for the record, including arrangement to make it available requires more than the normal prescribed hours, the information officer or his deputy shall notify the requester to pay as a deposit the prescribed portion (being not more than a third) of the access fee which would be payable if the request is granted.

The information officer or his deputy shall withhold a record until the requester has paid the fee or fees as indicated in full. If a deposit has been made in respect for a request for access, which is refused, then the information officer will repay the deposit to the requester.

8 Grounds for refusal

- 20.1 The information Officer or Deputy may refuse a request for information for the following reasons;
- (a) Where the disclosure would amount to an unreasonable disclosure of personal information;
 - (b) Where the disclosure would amount to disclosure of the trade secrets of a third party;
 - (c) Where the disclosure would lead to revelation of financial, commercial, scientific or technical information of a third party;
 - (d) Where such information was supplied in confidence by a third party;
 - (e) Where the disclosure would breach the duty of confidence owed to a third party;
 - (f) If the disclosure is prohibited under the Criminal Procedure Act;
 - (g) If the disclosure is privileged under legal proceedings or research conducted by or on behalf of a third party; and
 - (h) Where the disclosure would compromise the investigation where proceedings are pending.
- 20.2 The following grounds of discretionary refusal will apply:
- (a) Where the disclosure of such information relating to a third party would prejudice the supply of similar information in the future;
 - (b) Where the record contains information around crime prevention, detection and prosecution of alleged offenders;
 - (c) Where the disclosure would unreasonably reveal consultative material obtained on account of deliberations over formulation of policy, exercise of power or performance of a duty; and
 - (d) Where the request is frivolous or vexatious.

9 Consent for the Processing of Personal Information

S Haynes and Associates Inc. will not process Personal Information without the consent of the Data Subject, wither personally or on his, her or its behalf by a duly authorised representative or proxy, save where the processing of such personal information is required by Law.

The supply of Personal Information is voluntary unless the supply is required by Law. S Haynes and Associates in acknowledges the right of the Data Subject to object to processing of Personal Information and whilst doing so also reserves the right to withdraw or refuse its services where a Data Subject unreasonably refuses to consent to the processing of Personal Information.

S Haynes and Associates Inc. requires specific Personal Information to be provided by the Data Subject in order to inter alia carry out its business function and to perform tasks required as prescribed as an auditing and accounting firm. (per "3. Structure and Functions" of the business)

10 Sourcing of Personal Information

- a. S. Haynes and Associates Inc. collects personal information:
 - i. directly from data subjects, save where –
 - ii. Personal Information is supplied by a duly authorised proxy or mandated agent of the data subject;

- iii. The Data Subject has consented to Personal Information being collected by third parties;
- iv. The collection thereof from third parties is required by Law or forms part of a public record.

11 Purpose of processing

- Staff administration
- Keeping of accounts and records
- Complying with tax laws and other applicable laws
- Any other relevant administrative purposes in terms of any other laws, rules and regulations, code or standard
- Applications from goods and service providers
- Assess B-BBEE status, where applicable
- Maintenance of registers and secretarial records where applicable
- For any matter or incidental to the effective performance of S Haynes and Associates Inc, to give effect to the above matters.

12 Classification of personal information processed

The following personal information is processed by S Haynes and Associates Inc.

- Information identifying individuals or juristic entities, including but not limited to: names and surnames, identification or registration numbers, passport number, sex, age, marital status, employments information, residential information or business address, nationality, citizenship, home language, preferred communication language, or such other personal information as may be required to enter into a business relationship with the data subject.
- Financial information: including but not limited to the Data Subject's financial institution, bank account number, branch code, salary/income.
- Contact information: including but not limited to physical addresses, electronic mail address, fax numbers, telephone numbers, mobile phone numbers, postal address or such other contact information necessary to maintain the business relationship between S Haynes and Associates Inc and the Data Subject.

S Haynes does not process any Special Personal Information as contemplated by POPIA and will not do so without the prior consent of the Data Subject unless required by Law.

13 Sharing of personal information with third parties

S. Haynes and Associates Inc will not share the Personal Information of a Data Subject unless this has been consented to by the Data Subject, save where the sharing of Personal Information is required by Law.

S Haynes and Associates Inc. shall take reasonable measures in ensuring the confidentiality of Personal Information shared with third parties and that third parties are lawfully processing Personal Information as prescribed by POPIA.

Notwithstanding the above and whilst S Haynes and Associates Inc. endeavors to take reasonable steps as contemplated above, it cannot warrant lawful processing of Personal Information by third parties with whom the Data Subject's Personal Information has been shared.

14 Who receives personal information

S Haynes and Associates Inc shares or otherwise processes personal information of data subjects with various third parties in conducting its operations. S Haynes and Associates Inc. shares or otherwise processes personal information with; its service providers, suppliers, employees, regulatory authorities or administrative bodies established by Law, industry bodies and associations where necessary, parties to multilateral contracts of which the data subject is party to.

15 Transborder transfer or personal information

S Haynes and Associates Inc. may from time to time transfer or cause to transfer personal information of a data subject across national borders during the scope and course of its operations.

S Haynes and Associates Inc. shall endeavor to transfer personal information across national borders only if the recipient third party in a receiving country is subject to laws or otherwise legally binding rules or agreements affording adequate protection measures for reasonable processing of personal information of a similar nature to the conditions for lawful processing contained in POPIA.

S Haynes and Associates Inc. shall, where reasonably practical, obtain the data subject's consent prior to transferring personal information across borders.

16 General description of information security measures

S Haynes and Associates Inc. stores personal information collected from data subjects, in hard copy and/or electronic format.

Personal information may be stored for a period of 7 years, save in instances where longer storage thereof is required by law.

Whilst S Haynes and Associates Inc. takes measures to verify the personal information of data subjects, the systems in place are not immune to being compromised. In the event of personal information being compromised, S Haynes and Associates Inc. undertakes to notify the data subject and Information Regulator in accordance with POPIA.

a. Information Technology

S Haynes and Associates Inc. employs up to date technology to ensure the confidentiality, integrity and availability of the Personal Information under its care. Measures include:

- i. Firewalls
- ii. Secure access control
- iii. Secure setup of hardware and software making up the IT infrastructure
- iv. Outsourced service providers who check computer network backup and monitor network security
- v. All offsite computers have their own VPN access control for the computer network and terminal server.

b. Paper System

Where personal information is processed in hard copy format, in so far as reasonably practical, S Haynes and Associates Inc. stores the personal information in secured office space or building with one or more or all of the following security measures, including but not limited to:

- i. Locked buildings/office spaces with other security features
- ii. Locked filing rooms and relevant cupboards and filing cabinets
- iii. Documents are kept on site for 5 years
- iv. Documents are archived off site for another 2 years at secure premises

17 Right of access

The data subject has the right to access personal information held by S Haynes and Associates Inc.

18 Complaints and dispute resolution

S Haynes and Associates Inc. takes the interest of its stakeholders and employees seriously and respects their data privacy. Should the data subject have any concerns, issues or complaints in respect of the processing of personal information, the relevant Personal Information Officer or Information Regulator can be contacted.

Information Regulator (SA)
P.O. Box 31533
Braamfontein
Johannesburg
2017

Complaints email: complarinat.IR@justice.gov.za
General enquiries email: infoereg@justice.gov.za

19 General

This privacy policy is effective immediately

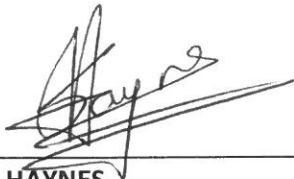
S Haynes and Associates Inc. reserves the right to amend its privacy policy at any time.

20 Clarification of terminology

- a. "Data Subject" means the person whose personal information is processed.
- 20.2 "Information Officers" means the duly appointed information officer/s.
- 20.3 "Law" means any law of general application and includes the common law and any statute, constitution, decree, treaty, regulation, directive, ordinance, by-law, order or any other enactment of legislative measure of government (including local and provincial government) statutory or regulatory body which has the force of law;
- 20.4 "Personal Information" means information relating to an identifiable person, as defined in section 1 of POPIA.
- 20.5 "Processing" means, without limitation, the collection, use, storage, variation, merging, linking, dissemination and destruction of personal information and Further Processing shall bear a similar meaning, but will only occur after the initial processing of personal information.
- 20.6 "Person" means a natural or juristic person.
- 20.7 "Special Personal Information" means personal information as referred to in Section 26 of POPIA.

20.8 When referring to a "Duly Authorised Representative", "Agent" or "Proxy" in this document, such authorisation shall be in writing, and where applicable, comply with the requirements in line with Chapter 1 of Financial Intelligence Centre Act (FICA) or the Consumer Protection Act (CPA) and accompanying regulations or any other applicable law as the case may be.

Signed on this 16 day of JUNE 2021

A handwritten signature in black ink, appearing to read 'S. Haynes', written over a horizontal line.

S. HAYNES
Chartered Accountant (SA) RA
Information Officer

