

Manual
Of
Marwick & Company Inc
(Private Body)

Prepared and compiled on 2022-09-13 in accordance with Section 51 of the Promotion of Access to Information Act, No 2 of 2000 (as amended) in respect of Marwick & Company Inc.

Registration number: 1999/016183/21

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1. INTRODUCTION

Marwick & Company Inc. conducts business as a Chartered Accountants and Registered Auditors. We are an industry expert, ready to assist any client in matters relating to auditing, accounting, taxation, financial management and administration as well as deceased estates.

2. THE ACT

The Promotion of Access to Information Act, No 2 of 2000 ("The Act") was enacted on 3 February 2000, giving effect to the right of access to any information held by Government, as well as any information held by another person who is required for the exercising or protection of any rights. This right is entrenched in the Bill of Rights in the Constitution of South Africa. Where a request is made in terms of The Act, the body to which the request is made is not obliged to release the information, except where The Act expressly provides that the information may or must be released. The Act sets out the requisite procedural issues attached to such request.

3. PURPOSE OF THE MANUAL

In order to promote effective governance of private bodies, it is necessary to ensure that everyone is empowered and educated to understand their rights in terms of The Act in order for them to exercise their rights in relation to public and private bodies.

Section 9 of The Act, however, recognizes that such right to access to information cannot be unlimited and should be subject to justifiable limitations, including, but not limited to:

- Limitations aimed at the reasonable protection of privacy;
- Commercial confidentiality; and
- Effective, efficient and good governance

And in a manner that balances that right with any other rights, including such rights contained in the Bill of Rights in the Constitution.

Wherever reference is made to "Private Body" in this manual, it will refer to Marwick & Company Inc.

This PAIA Manual will assist you to-

- 3.1 check the categories of records held by Marwick & Company Inc which are available without a person 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 Marwick & Company Inc, by providing a description of the subjects on which Marwick & Company Inc holds records and the categories of records held on each subject;
- 3.3 know the description of the records of Marwick & Company Inc which are available in accordance with any other legislation;
- 3.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist you with the records you intend to access;
- 3.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 3.6 know if Marwick & Company Inc will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;
- 3.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;
- 3.8 know the recipients or categories of recipients to whom the personal information may be supplied;
- 3.9 know if Marwick & Company Inc 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
- 3.10 know whether Marwick & Company Inc has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

4. CONTACT DETAILS

Information Officer:
Mr. Benjamin Flowers

Postal Address:
PO Box 1470
Hillcrest
3610

Physical Address:
30 Old Main Road
Hillcrest
Durban
3650

Telephone No:
031 765 6764

E-mail:
info@marwick.co.za

Deputy Information Officer:

Mr. Douglas Walton

GENERAL INFORMATION:

Name of **Private Body:**
Marwick & Company Inc

Registration No:
1999/016183/21

Postal Address:
PO Box 1470
Hillcrest
3610

Physical Address (or principal place of business):
30 Old Main Road
Hillcrest
Durban
3650

Telephone No:
031 765 6764

E-mail:
info@marwick.co.za

Website:
<https://marwickandcompany.co.za/>

5. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

- 5.1. The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA ("Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.
- 5.2. The Guide is available in each of the official languages and in braille.
- 5.3. The aforesaid Guide contains the description of-
 - 5.3.1. the objects of PAIA and POPIA;
 - 5.3.2. the postal and street address, phone and fax number and, if available, electronic mail address of-
 - 5.3.2.1 the Information Officer of every public body, and
 - 5.3.2.2 every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA and section 56 of POPIA;
 - 5.3.3. the manner and form of a request for-
 - 5.3.3.1 access to a record of a public body contemplated in section 11 of PAIA; and

- 5.3.3.2 access to a record of a private body contemplated in section 50 of PAIA;
- 5.3.4. the assistance available from the Information Officer of a public body in terms of PAIA and POPIA;
- 5.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;
- 5.3.6. all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging-
 - 5.3.6.1 an internal appeal;
 - 5.3.6.2 a complaint to the Regulator; and
 - 5.3.6.3 an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;
- 5.3.7. the provisions of sections 14 and 51 of PAIA requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 5.3.8. the provisions of sections 15 and 52 of PAIA providing for the voluntary disclosure of categories of records by a public body and private body, respectively;
- 5.3.9. the notices issued in terms of sections 22 and 54 of PAIA regarding fees to be paid in relation to requests for access; and
- 5.3.10. the regulations made in terms of section 92 of PAIA.
- 5.4. Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.
- 5.5. The Guide can also be obtained-

5.5.1. upon request to the Information Officer;

5.5.2. from the website of the Regulator
(<https://www.justice.gov.za/infoereg/>).

5.6. A copy of the Guide is also available in two official languages, for public inspection during normal office hours.

6. RECORDS AUTOMATICALLY AVAILABLE TO THE PUBLIC

A section 52(2) notice regarding the categories of records, which are available without a person having to request access in terms of the Act, has to date not been published

Category of records	Types of the Record	Available on Website	Available upon request
Marketing	Company profile	x	
Marketing	Marketing call report		x

7. RECORDS OF THE PRIVATE BODY

This clause serves as a reference to the records that the **Private Body** holds in order to facilitate a request in terms of **The Act**.

The information is classified and grouped according to records relating to the following subject and categories: It is recorded that the accessibility of the documents listed herein below, may be subject to the grounds of refusal set out hereinafter.

Category of records	Types of the Record	Available on Website	Available upon request
Statutory Returns	VAT UIF Workmen's Compensation Regional Service Levies Skills Development Levies Documents concerning compliance by the company		X

	in terms of any other applicable legislation		
Human Resources	Personnel information Training and development information Employee benefits and recruitment and selection information		X
Project Management	Building plans		X
Information Technology	Usage statistics Equipment details Costing of hardware and software		X
Companies / CIPC	Company secretarial records		X
Finance / Accounts Department	Financial records Company's creditors and debtors Salary information Bank account information Fixed asset register		X

8. RECORDS REQUIRED IN TERMS OF LEGISLATION

Records are kept in accordance with legislation applicable to Marwick & Company Inc, which includes but is not limited to, the following –

Category of Records	Applicable Legislation
<ul style="list-style-type: none"> • Working Papers • Statements • Correspondence • Books • Other documents in the possession or under the control of a registered Auditor 	Auditing Profession Act 26 of 2005
<ul style="list-style-type: none"> • Accounting records • Amended founding statements • Annual Financial Statements • Founding Statement 	Close Corporations Act 69 of 1984

<ul style="list-style-type: none"> • Minute books • Resolutions 	
<ul style="list-style-type: none"> • General company records • Memorandum of incorporation • Notice of incorporation • Rules • Register of company secretary and auditors • Notice and minutes of shareholder meetings • Copies of reports presented the AGM of the company • Copies of Annual Financial Statements • Copies of Accounting records • Record of Directors and past directors • Written communication to holders of securities • Minutes and resolutions of directors' meetings, audit committee and director's committees • Securities register and uncertificated securities register 	Companies Act 71 of 2008
<ul style="list-style-type: none"> • Occupational Health and Safety Surveillance documents • Risk assessments 	Disaster Management Act 57 of 2002
<ul style="list-style-type: none"> • PAIA Manual 	Promotion of Access to Information Act 2 of 2000
<ul style="list-style-type: none"> • Client due diligence records • Transaction records 	Financial Intelligence Act 38 of 2001
<ul style="list-style-type: none"> • COIDA claims • Employee record of earnings and other prescribed particulars of employees 	Compensation for Occupational Injuries and Diseases Act 130 of 1993
<ul style="list-style-type: none"> • Health and Safety committee member personal details • First Aiders personal details • Fire Fighters personal details • Medical surveillance records 	Occupational Health and Safety Act 85 of 1993
<ul style="list-style-type: none"> • Books and records of insolvent estates, including personal details as beneficiaries and trustees 	Insolvency Act 24 of 1936
<ul style="list-style-type: none"> • Employee personal information • Bank account information 	Basic Conditions of Employment Act 75 of 1997

<ul style="list-style-type: none"> Employee personal information, including remuneration records for reporting purposes 	Employment Equity Act 55 of 1998
<ul style="list-style-type: none"> Employee personal information CCMA records Disciplinary records 	Labour Relations Act 66 of 1995
<ul style="list-style-type: none"> Employee personal records 	Unemployment Insurance Act 63 of 2001
<ul style="list-style-type: none"> Client personal information and tax record information 	Tax Administration Act 28 of 2011
<ul style="list-style-type: none"> Employee personal and remuneration information Client personal information and tax record information 	Income Tax Act 58 of 1962
<ul style="list-style-type: none"> Client personal and property information 	Transfer Duty Act, 40 of 1949
<ul style="list-style-type: none"> Client personal information for the formation of Trusts and administration thereof 	Trust Property Control Act 57 of 1988
<ul style="list-style-type: none"> Client and staff personal information 	Electronic Communications and Transactions Act 36 of 2005
<ul style="list-style-type: none"> Client records 	Broad Based Black Economic Empowerment Act, 53 of 2003
<ul style="list-style-type: none"> Client records used for accounting purposes 	Constitution of the Republic of South Africa, 108 of 1996
<ul style="list-style-type: none"> Confidential client information 	Consumer Protection Act, 68 of 2008
<ul style="list-style-type: none"> Client accounting records (i.e., tax invoices, credit notes, etc.) 	Value Added Tax Act, 89 of 1991
<ul style="list-style-type: none"> Personal employee information 	Skills Development Act, 9 of 1997
<ul style="list-style-type: none"> Personal employee information 	Skills Development Levy Act, No. 9 of 1999
<ul style="list-style-type: none"> Client and employee personal information 	Protection of Personal Information Act, 4 of 2013
<ul style="list-style-type: none"> Employee and client personal information 	Legal Practice Act, 28 of 2014
<ul style="list-style-type: none"> Client property information 	Intellectual Property Laws Rationalisation Act, 107 of 1996
<ul style="list-style-type: none"> Client accounting records required to produce Annual Financial Statements 	Estate Agency Affairs Act, 112 of 1976
<ul style="list-style-type: none"> Personal client information 	Financial Advisory and Intermediary Services Act, 37 of 2002

• Confidential client information obtained during audit processes	Prevention and Combating of Corrupt Activities Act, 12 of 2004
• Confidential client information obtained during audit processes	Prevention of Organised Crime Act, 21 of 1998
• Confidential employee information obtained via credit and criminal checks (pre-employment)	Protected Disclosures Act, 26 of 2000
• Email communications with employees and clients that may contain personal information	Regulation of Interception of Communications and Provision of Communication-related Information Act, 70 of 2002
• Confidential client information	Community Schemes Ombud Services Act, 9 of 2011

Reference to the above-mentioned legislation shall include subsequent amendments and secondary legislation to such legislation.

9. PROCESSING OF PERSONAL INFORMATION

9.1 Purpose of Processing Personal Information

We process personal information for:

CUSTOMERS

- Performing duties in terms of any agreement with consumers
- Make, or assist in making, credit decisions about consumers
- Operate and manage consumers' accounts and manage any application, agreement or correspondence consumers may have with us.
- Communicating (including direct marketing) with consumers by email, SMS, letter, telephone or in any other way about our products and services, unless consumers indicate otherwise
- To form a view of consumers as individuals and to identify, develop or improve products, that may be of interest to consumers
- Carrying out market research, business and statistical analysis
- Performing other administrative and operational purposes including the testing of

systems

- Recovering any debt consumers may owe us
- Complying with our regulatory and other obligations
- Any other reasonably required purpose relating to our business

EMPLOYEES

- Verification of applicant employees' information during the recruitment process
- Personal information is required for drawing up a contract of employment
- Personal information is required for Medical Aid application purposes
- Personal information is supplied in terms of required statutory deductions
- Skills Development reporting - employee personal details recorded on training registers (race and gender)
- Professional body membership applications
- Disciplinary records
- Any other reasonably required purpose relating to the employment or possible employment relationship

SUPPLIERS

- Verifying information and performing checks
- Purposes relating to the agreement or business relationship or possible agreement or business relationships between the parties
- Payment of invoices
- Complying with our regulatory or other obligations
- Any other reasonably required purpose relating to our business

9.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto

Categories of Data Subjects	Personal Information that may be processed
Customers / Clients	<ul style="list-style-type: none"> • Name and contact details • Identity and/or company information and directors' information • Address information • Registration numbers of businesses • Banking and financial information • Information about products or services • Other information not specified, reasonably required to be processed for business operations
Service Providers	<ul style="list-style-type: none"> • Name and contact details • Address information • Identity and/or company information and directors' information • VAT numbers • Registration numbers • Banking and financial information • Information about products or services • Other information not specified, reasonably required to be processed for business operations
Employees	<ul style="list-style-type: none"> • Name and contact details • Identity number and identity documents including passports • Employment history and reference • Banking and financial details • Details of payments to third parties (deductions from salary) • Employment contracts • Employment Equity plans • Medical aid records • Remuneration/salary records • Performance appraisals • Disciplinary records • Leave records • Training records

9.3 The recipients or categories of recipients to whom the personal information may be supplied

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Identity number and names, for criminal checks	South African Police Services Recruitment Agencies
Qualifications, for qualification verifications	South African Qualifications Authority Recruitment Agencies Universities / Learning Institutions
Credit and payment history, for credit information	Credit Bureaus Banks
Employment reference checks	Recruitment Agencies

9.4 Planned transborder flows of personal information

Personal Information may be transmitted transborder to our suppliers in other countries, and Personal Information may be stored in data servers hosted outside South Africa, which may not have adequate data protection laws.

We will endeavour to ensure that our dealers and suppliers will make all reasonable efforts to secure said data and Personal Information.

9.5 General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information

We undertake to institute and maintain the data protection measures to accomplish the following objectives outlined below. The details given are to be interpreted as examples of how to achieve an adequate data protection level for each objective.

We may use alternative measures and adapt to technological security development, as needed, provided that the objectives are achieved.

9.5.1 Access Control of Persons

We shall implement suitable measures in order to prevent unauthorized persons from gaining access to the data processing equipment where the data is processed.

9.5.2 Data Media Control

We undertake to implement suitable measures to prevent the unauthorized manipulation of media, including reading, copying, alteration or removal of the datamedia used by us and containing personal data of Customers.

9.5.3 Data Memory Control

We undertake to implement suitable measures to prevent unauthorized input into data memory and the unauthorised reading, alteration or deletion of stored data.

9.5.4 User Control

We shall implement suitable measures to prevent our data processing systems from being used by unauthorised persons by means of data transmission equipment.

9.5.5 Access Control to Data

We shall ensure that the persons entitled to use our data processing system are only able to access the data within the scope and to the extent covered by their respective access permissions (authorisation).

9.5.6 Transmission Control

We shall be obliged to enable the verification and tracing of the locations/ destinations to which the personal information is transferred by utilization of our data communication equipment/devices.

9.5.7 Transport Control

We shall implement suitable measures to prevent Personal Information from being read, copied, altered or deleted by unauthorized persons during the transmission thereof or during the transport of the data media.

9.5.8 Organisation Control

We shall maintain our internal organisation in a manner that meets the requirements of this Manual.

10. REQUEST PROCEDURE FOR OBTAINING INFORMATION

Access to records held by the PRIVATE BODY

Records held by the **Private Body** may be accessed by request only once the prerequisites for access have been met.

The requester must fulfil the prerequisites for access in terms of **The Act**, including the payment of a requested access fee.

The requester must comply with all the procedural requirements contained in **The Act** relating to the request for access to a record.

The requester must complete the prescribed Form and submit same as well as payment of a request fee and a deposit, if applicable, to the Information Officer at the postal or physical address, fax number or electronic mail address as stated herein.

The prescribed form must be filled in with enough particulars to at least enable the Information Officer to identify –

- The record or records requested;
- The identity of the requester,
- Which form of access is required, if the request is granted;
- The postal address or fax number or email address of the requester.

The requester must state that he/she requires the information in order to exercise or protect a right, and clearly state what the nature of the right to be exercised or protected is. In addition, the requester must clearly specify why the record is necessary to exercise or protect such a right.

The **Private Body** will process the request within 30 days, unless the requester has stated a special reason that would satisfy the Information Officer that circumstances dictate that the above time periods are not complied with.

The requester shall be informed whether access has been granted or denied. If, in addition, the requester requires the reason for the decision in any other manner, he / she must state the manner and the particulars so required.

If a request is made on behalf of another person, then the requester must submit proof of the capacity in which the requesters making the request, to the reasonable satisfaction of the Information Officer.

If an individual is unable to complete the prescribed form because of illiteracy or disability, such a person may make the request orally.

The requester must pay the prescribed fee before any further processing can take place.

11. FEES

When the Information Officer receives the request, such Officer shall by notice require the requester to pay the prescribed request fee (if any), before any further processing of the request.

If the search for the record has been made in the preparation of the record for disclosure, including arrangements to make it available in the requested form, and it requires more than the hours prescribed in the regulation for this purpose, the Information Officer shall notify the requester to pay as a deposit the prescribed portion of the access fee which would be payable if the request is granted.

The Information Officer shall withhold a record until the requester has paid the Fees as indicated.

A requester, whose request for access to a record has been granted, must pay an access fee for reproduction and for search and preparation, and for any time reasonably required in excess of the prescribed hours to search for and prepare the record for disclosure, including making arrangements to make it available in the requested form.

If a deposit has been paid in respect of a request for access, which is refused, then the Information Officer concerned must repay the deposit to the requester.

12. GROUNDS FOR REFUSAL OF ACCESS TO INFORMATION

The main grounds for the **Private Body** to refuse a request for information relates to the:

Mandatory protection of the privacy of a third party that is a natural person that 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:

- Trade secrets of that third party;
- Financial, commercial, scientific or technical information, disclosure of which could likely cause harm to the financial or commercial interests of that third party;
- Information disclosed in confidence by a third party to the Private Body, if the disclosure could put that third party at 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 confidential information of the protection of property;

Mandatory protection of records that would be regarded as privileged in legal proceedings;

The commercial activities of the **Private Body**, which may include:

- Trade secrets of the **Private Body**;
- Financial, commercial, scientific or technical information, disclosure which could likely cause harm to the financial or commercial interest of the **Private Body**;
- Information which, if disclosed could put the **Private Body** at a disadvantage in negotiations or commercial competition;
- A computer program, owned by the **Private Body**, and protected by copyright.

The research information of the **Private Body** or a third party, if its disclosure would reveal the identity or the **Private Body**, the researcher or the subject matter of the research and would place the research at a serious disadvantage;

Requests for information that are clearly frivolous or vexatious, or which would involve an unreasonable diversion of resources shall be refused.

13. DECISION

The **Private Body** will within 30 days of receipt of the request, decide whether to grant or decline the request and give notice with reasons (if required) to that effect.

The 30 day period within which the **Private Body** has to decide whether to grant or refuse the request, may be extended for further period of not more than thirty days if the request is for a large amount of information, or the request requires a search for information held at another office of the **Private Body** and the information cannot reasonably be obtained within the original 30 day period. The **Private Body** will notify the requester in writing should an extension be sought.

AVAILABILITY OF THE MANUAL

The manual of the **Private Body** is available at the premises of the Private body as well as on the website of the **Private Body**.

Signed by: _____

Date: _____