

**PKF Durban Manual**



**Act 2 of 2000,  
The Promotion of Access to Information**

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

**Effective Date: <<date of submission >>**

**1. Part I: Particulars of the Private Body -**  
**(Information required under section 51(1)(a) of the Act):**

- a. Name of the Body  
PKF Durban  
PKF (Durban) Inc.  
SecData Sol (Pty) Ltd  
DST Secretarial (Pty) Ltd  
The Admin Brokers Trust
- b. Head of the Body (Information Officer)  
Ahmed Ebrahim Paruk
- c. Postal Address  
P O Box 1858  
Durban  
4000
- d. Street Address  
2<sup>nd</sup> Floor  
12 On Palm Boulevard  
Gateway
- e. Telephone Number  
031 573 5000
- f. Fax Number  
031 566 4666
- g. Web address  
[www.pkf.co.za/locations/pkf-durban](http://www.pkf.co.za/locations/pkf-durban)
- h. Contact Details of Information Officer
  - i. e-mail: ahmed.paruk@pkf.co.za
  - ii. Phone: 031 573 5000
- i. Contact Details of Information admin Officer
  - i. e-mail: vani.singh@pkf.co.za
  - ii. Phone: 031 573 5000

**2. Part II - Description and Access to the Guide –**  
**(Information required under section 51(1)(b) of the Act):**

- a. A guide has been compiled in terms of section 10 of the Act, by The Human Rights Commission. It contains information to assist a person wishing to exercise a right, in terms of the Promotion of Access to Information Act, 2 of 2002. This guide is available for inspection, *inter alia* as follows:

Physical Address: The South African Human Rights Commission  
PAIA Unit  
29 Princess of Wales Terrace  
cnr York and Andrew Streets  
Parktown

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

Enquiries should be directed to:

Postal address: Private Bag 2700  
Houghton  
2041

Telephone Number: +27(11) 484 8300

Fax Number: +27(11)484 0582

E-mail address: [PAIA@sahrc.org.za](mailto:PAIA@sahrc.org.za)

- b. The regulations regarding the Promotion of Access to Information published under Government Notice No. R187 of 15<sup>th</sup> February 2002 set forth how the Human Right Commission should make the guide available.

**3. Part III - Voluntary Disclosure and Automatic Availability of Certain Records -**

**(Copy of notice, if any, required under section 51(1)(c) of the Act):**

- a. A section 52(2) notice regarding categories of records, which are available with the person having to request access in terms of the Act, has to date not been published.

**4. Part IV - Records available in accordance with any other legislation –**

- ⤴ Administration of Estates Act, No. 66 of 1965
- ⤴ Basic Conditions of Employment No. 75 of 1997

- ⤴ Close Corporations Act No 69 of 1984
- ⤴ Companies Act No. 61 of 1973
- ⤴ Companies Act No 71 of 2008
- ⤴ Employment Equity Act No. 55 of 1998
- ⤴ Financial Advisory and Intermediary Services Act No. 37 of 2002
- ⤴ Financial Intelligence Centre Act. No 38 of 2001
- ⤴ Income Tax Act No. 95 of 1967
- ⤴ Insolvency Act No. 24 of 1936
- ⤴ Occupational Health & Safety Act No. 85 of 1993
- ⤴ Pension Funds Act No. 24 of 1956
- ⤴ Promotion of Access of Information Act, No 2 of 2000
- ⤴ Short Term Insurance Act No. 53 of 1998
- ⤴ Skills Development Levies Act No. 9 of 1999
- ⤴ Skills Development Act No. 97 of 1998
- ⤴ Stamp Duties Act No. 77 of 1968
- ⤴ Tax on Retirement Funds Act No. 38 of 1996
- ⤴ Trust Property Control Act No 57 1988
- ⤴ Unemployment Insurance Act No. 63 of 2001
- ⤴ Usury Act No 73 of 1968
- ⤴ Value Added Tax Act No. 89 of 1991

## **5. Part V - Access to Information**

(Information required under section 51(1)(e) of the Act):

### 5.1 Methods of Access to Manual

- a. Government Gazette to be published
- b. Human Rights Commission – a copy will be made available to the Commission
- c. PKF Durban comprises a number of service lines which can be viewed on the PKF website: - [www.pkf.co.za](http://www.pkf.co.za)
  - i. The PKF Webpage is accessible to anyone who has access to the Internet.

### 5.2 Description of Records

The PKF Web Page consists of the following categories:

- Home Page

- Services
- Publications
- Careers
- Alumni
- Contact us

### Other Record Categories –

#### i. Commercial and Legal

##### 1. Client services

- Client annual financial statements
- Client correspondence and contracts
- Client audit files
- Reports to management and shareholders
- Client accounting records and management accounts
- Client statutory records and minutes and statutory returns and submissions
- Client contracts
- Client tax records
- Client fee files

##### 2. Internal

- Contracts and Agreements
- Meeting Minutes Executive Committee and partners meetings
- Shareholders
- Property Leases and Agreements
- Trademarks
- Insurance
- Resolutions – Directors
- Correspondence
- Legal compliance reports

#### ii. Financial

- Financial Year-end Results
- Financial Analysis and Reports
- Banking records
- Invoices and statements
- Statistical returns
- Tax and Levies

#### iii. Human Resources

- Employees Personnel Information
- Employees History (skills and experience)
- Educational Background
- Training and Development agreements and monitoring
- Health

- Salaries and Wages
- Contracts and Agreements
- Employment Equity
- Disciplinary procedures
- Leave records
- Retirement benefit and medical aid records

iv. Marketing

- Advertising
- Contracts with Suppliers
- Product Ranges and Pricing

v. Health & Safety

- Policies
- Accidents and Incidents Reports

### **Access Requests**

#### Section 51(1)(e) ACCESS REQUEST PROCEDURE

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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 the Act.

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. Therefore in addition to the access form, requesters will be required to supply a copy of their identification document. 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 nothing to disclose in reply to a particular question state "nil" in response to that question.

- ⤴ 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.

### **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 above.

This fee is **not applicable** to Personal Requesters, referring to any person seeking access to records that contain their personal information.

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 above and can be made either via a direct deposit, by bank guaranteed cheque or by postal order (no credit card payments are accepted). Proof of payment must be supplied.

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 fees as set under parts E and F of Annexure -1 – Prescribed Form to be completed by a Requester.

The 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 refused, then the information officer concerned must repay the deposit to the requester.

### **NOTIFICATION**

PKF Durban 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 PKF Durban 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 premises other than those of PKF Durban and the information can not reasonably be obtained within the original 30 day period. PKF Durban will notify the requester in writing should an extension be sought.

## CHAPTER 4 GROUNDS FOR REFUSAL OF ACCESS TO RECORDS

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

- ⤴ 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 PKF Durban which may include:
  - Trade secrets of PKF Durban
  - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of PKF Durban.