

Manual
Of
Enslins Public Audit and Consulting Inc
(Private Body)

Prepared and compiled on 2021-06-30 in accordance with Section 51 of the Promotion of Access to Information Act, No 2 of 2000 in respect of Enslins Public Audit and Consulting Inc and its associated entities.

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Table of Contents

1. INTRODUCTION.....	1
2. SCOPE OF THE MANUAL.....	1
3. THE ACT.....	1
4. PURPOSE OF THE MANUAL.....	1
5.1 CONTACT DETAILS:.....	2
5.2 GENERAL INFORMATION:.....	2
6. SOUTH AFRICAN HUMAN RIGHTS COMMISSION GUIDE.....	3
7. RECORDS AUTOMATICALLY AVAILABLE TO THE PUBLIC.....	4
8. RECORDS OF THE PRIVATE BODY.....	4
9. RECORDS REQUIRED IN TERMS OF LEGISLATION.....	5
10. RECORDS HELD IN RESPECT OF 3RD PARTY (IES).....	5
11. REQUEST PROCEDURE FOR OBTAINING INFORMATION.....	6
12. FEES.....	7
13. GROUNDS FOR REFUSAL OF ACCESS TO INFORMATION.....	8
14. REMEDIES AVAILABLE IN THE EVENT OF REFUSAL OF REQUEST FOR INFORMATION.....	9
15. DECISION.....	9
APPENDIX - 1.....	9
APPENDIX - 2.....	14

1. INTRODUCTION

ENSLINS PUBLIC AUDIT & CONSULTING INC (Pty) Limited conducts business as a financial services institution.

We are an industry expert, ready to assist any client in Audit & assurance / Internal Audit, corporate governance & risk management / B-BBEE consultations / Tax planning, advice & returns.

2. SCOPE OF THE MANUAL

This Manual has been prepared in respect of the South African entities that are listed below – ENSLINS PUBLIC AUDIT & CONSULTING INC

3. 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.

4. 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 Enslins Public Audit and Consulting Inc and all its entities for whom this manual is drafted.

5.1 CONTACT DETAILS:

Information Officer:

JOHAN VAN WYK

Postal Address:
PO BOX 1690
KIMBERLEY
8300

Physical Address:
SALGOS CENTRE
GEORGE STREET 59 - 71
KIMBERLEY
8301

Telephone No:
053 8311 080

E-mail:
INFO@ENSLINSKBY.CO.ZA

5.2 GENERAL INFORMATION:

Name of **Private Body:**
Enslins Public Audit and Consulting Inc

Registration No:
2000/018866/21

Postal Address:
PO BOX 1690
KIMBERLEY
8300

Physical Address (or principal place of business):
SALGOS CENTRE
GEORGE STREET 59 - 71
KIMBERLEY
8301

Telephone No:
053 8311 080

E-mail:
INFO@ENSLINSKBY.CO.ZA

Website:
WWW.ENSLINS.CO.ZA

6. SOUTH AFRICAN HUMAN RIGHTS COMMISSION GUIDE

The South African Human Rights Commission had compiled the guide contemplated in Section 10 of **The Act**. It contains such information as may reasonably be required by a person who wishes to exercise any right contemplated in **The Act**. The Guide is available for inspection, inter alia at 29 Princess of Wales Terrace, cnr York and St Andrews Street. Any enquiries regarding this guide should be directed to:

The South African HUMAN RIGHTS COMMISSION, at PAIA Unit
(RESEARCH AND DOCUMENTATION DEPARTMENT)

Private Bag X2700, HOUGHTON, 2041

Telephone Number: (011) 484-8300

Facsimile Number: (011) 484-1360

Website: www.sahrc.org.za;

E-mail Address: PAIA@sahrc.org.za

7. 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.

8. 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.

General

- VAT Records
- Tax Records
- PAYE Records
- UIF Records
- SDL Records
- Management Accounts and Audited Financial Statements
- Asset Register

Operating system

- Invoice
- Weekly / monthly / quarterly / annual statement
- Debit note
- Credit note

Operational Documents and Records

- Promotional material
- Written policies regarding business plan / activities
- Customer database
- Customer application forms
- Payment in respect of goods / services based on C.O.D. / 30day and longer
- Company profile

9. RECORDS REQUIRED IN TERMS OF LEGISLATION

Records are kept in accordance with legislation applicable to Enslins Public Audit and Consulting Inc, which includes but is not limited to, the following –

- Labour Relations Act, 66 of 1995
- Electronic Communications and Transactions Act 36 of 2005
- Basic Conditions of Employment Act, 75 of 1997
- Broad Based Economic Empowerment Act, 53 of 2003
- Compensation for Occupational Injuries and Diseases Act,130 of 1993
- Constitution of the Republic of South Africa, 108 of 1996
- Companies Act, 61 of 1973
- Unemployment Insurance Act, 63 of 2001
- Consumer Protection Act, 68 of 2008
- Value Added Tax Act, 89 of 1991
- Skills Development Act, 9 of 1997
- Skills Development Levy Act, No. 9 of 1999
- Income Tax Act, 58 of 1962
- Financial Intelligence Centre Act, 38 of 2001
- Protection of Personal Information Act, 4 of 2013

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

10. RECORDS HELD IN RESPECT OF 3RD PARTY (IES)

Records held by the Private Body pertaining to other parties, including without limitation:

- financial records
- correspondence
- contractual and transactional records
- Personal information (Id numbers, addresses, telephone numbers, tax numbers ect)
- Will & Estate information

11. 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 C 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.

12. FEES

The Act provides for two types of fees, namely:

- A request fee, which will be a standard fee; and
- An access fee, which must be calculated by taking into account reproduction costs, search and preparation time and cost, as well as postal costs.

When the Information Officer receives the request, such Officer shall by notice require the requester, other than a personal 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 in **Appendix 2**.

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.

13. 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.

14. REMEDIES AVAILABLE IN THE EVENT OF REFUSAL OF REQUEST FOR INFORMATION

Internal remedies

The **Private Body** does not have an internal appeal procedure. As such, the decision made by the Information Officer is final, and requesters will have to exercise such external remedies at their disposal if the request for information is refused, and the requester is not satisfied with the answer supplied by the Information Officer.

External remedies

A requester who is dissatisfied with an information officer's refusal to disclose information, may within 30 days of notification of the decision, apply to a Court for relief.

Likewise, a third party dissatisfied with an Information Officer's decision to grant a request for information, may within 30 days of notification of the decision, apply to a Court for relief. A Court for relief, is a Court of Law as referred to in The Act or any other Court of similar status.

15. 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.

APPENDIX - 1

PRESCRIBED FORM TO BE COMPLETED BY A REQUESTER

FORM C

REQUEST FOR ACCESS TO RECORDS OF *PRIVATE BODY*

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(Section 53(1) of the Promotion of Access to Information Act, No 2 of 2000)

(Regulation 4)

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 records must be recorded below.*
- b) *Furnish an address and/or fax number in the Republic to which information must be sent.*
- c) *Proof of the capacity in which the request is made, if applicable, must be attached.*
- d) *Reason for request in writing.*

Full Name and Surname: _____

Identity Number: _____

Postal Address:

Telephone Number: _____

Fax Number: _____

E-mail address:

Capacity in which request is made, if 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:

Surname:

Identity Number: _____

D. Particulars of record:

- | |
|--|
| <p><i>a) Provide full particulars of the record to which access is requested, including the reference number if it is known to you, to enable the record to be located.</i></p> <p><i>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.</i></p> |
|--|

Description of the record or relevant part of the record:

Reference number, if available:

Any further particulars of the record:

—

E. Fees:

- | |
|--|
| <p><i>a) A request for access to a record containing personal information about you will be processed only after a request fee has been paid.</i></p> <p><i>b) You will be notified of the amount of the request fee.</i></p> |
|--|

- c) *The **fee payable for access** to a record depends on the form in which the access is required and the reasonable time required to searching for and preparing a record.*
- d) *If you qualify for exemption from the payment of any fee, please state the reason for this.*

Reason for exemption from payment of the fee:

F. Form of access to the 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) *Your indication as to the required form of access depends 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.*

1. If the record is in written or printed form:

	<i>Copy of record*</i>		<i>Inspector</i>
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2. If the record consists of visual images:

(This includes photographs, slides, video recordings, computer generated images, sketches, etc.)

	<i>View the images</i>		<i>Copy the images*</i>		<i>Transcription of the images*</i>
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3. If the record consists of recorded words or information which can be reproduced in sound:			
	<i>Listen to the soundtrack (Audio Cassette)</i>		<i>Transcription of soundtrack* (written or printed document)</i>

4. If the record is held on computer or in an electronic or machine-readable form:			
	<i>Printed copy of record</i>		<i>Printed copy of information derived from the record*</i>
			<i>Copy in computer readable form* (stiffy or compact disc)</i>

<i>*If you requested a copy or transcription of a record (above), do you want the copy or transcription to be posted to you?</i>	Yes	No
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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.***

Indicate which right is to be exercised or protected:

Explain why the requested record is required for the exercising or protection of the aforementioned right:

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 thereof 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
_____ 200_____

**SIGNATURE OF REQUESTER/PERSON
ON WHO'S BEHALF REQUEST IS MADE**

APPENDIX - 2

REPRODUCTION FEES

Where the requested document appears in the appendix 1, i.e. the *Private Body* has voluntarily provided the Minister with a list of categories of records that will automatically be made available to any person requesting access thereto, the only charge that may be levied for obtaining such records, shall be a fee for reproduction of the record in question.

THE APPLICABLE FEES FOR REPRODUCTION AS REFERED TO ABOVE ARE:

- | | |
|---|------------------|
| * For every photocopy of an A4-size page or part thereof | R 1 - 10 |
| * For every printed copy of an A4-size page or part thereof held on a computer or in electronic machine readable form | R 0 - 75 |
| * For a copy in a computer-readable form on: | |
| - A stiffy disc | R 7 - 50 |
| - Compact disc | R 70 - 00 |
| * A transcription of visual images, for an A4-size page or part thereof | R 40 - 00 |
| * For a copy of visual images | R 60 - 00 |

- * A transcription of an audio record, for an A4-size page or part thereof **R 20 - 00**
- * For a copy of an audio record **R 30 - 00**

Request fees:

Where a requester submits a request for access to information held by a **Private Body** or a person other than the requester him - / herself, a request fee in the amount of **R50-00** is payable up-front before the **Private Body will** further process the request received.

THE APPLICABLE FEES FOR ACCESS

An access fee is payable in all instances where a request for access to information is granted, except in those instances where payment of the access fee is specifically excluded in terms of an exclusion as determined by the Minister in terms of Section 54 (8) of ***The Act***.

The access fees that will be payable are:

- For every photocopy of an A4-size page or part thereof **R 1 - 10**
- For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form **R 0 –75**
- For a copy in computer-readable form on:
 - Stiffy disc **R 7 –50**
 - Compact disc **R 70 –00**
- A transcription of visual images, for an A4-size page or part thereof **R 40-00**
- For a copy of visual images **R 60-00**
- A transcription of an audio record, for an A4-size page or part thereof **R 20-00**
- For a copy of an audio record **R 20-00**
- To search for a record that must be disclosed (*per hour or part of an hour reasonably required for such search*) **R 30-00**

*** Where a copy of a record has to be posted the actual postal fee is payable.**

Deposits:

Where the **Private Body** receives a request for access to information on a person other than the requester him- / herself and the Information Officer upon receipt of the request is of the opinion that the preparation of the required record of disclosure will take more than 6 (six) hours, a deposit is payable by the requester.

The amount of the deposit is equal to one third of the amount of the applicable access fee.

Note: In terms of Regulation 8, Value Added Tax (VAT) must be added to all fees prescribed in terms of the Regulations.

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: _____