



INSTITUTE OF ACCOUNTING & COMMERCE

*your future secured*

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Association incorporated under section 21 Reg. No. 1981/011981/08

# **The Institute of Accounting and Commerce of SA**

**Registration Number: 1981/011981/ 08**

**T/A**

**IACSA**

## **PAIA & POPIA MANUAL**

Prepared in accordance with

*Section 51 of the Promotion of Access to Information Act, 2 of 2000 (the "ACT")*

and to address the requirements of

*The Protection of Personal Information Act, 4 of 2013 ("POPI")*

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## 1. INTRODUCTION

The promotion of Access to Information Act, 2000 (the “Act”) gives third parties the right to approach private bodies and the government to request information held by them, which is required in the exercise and/or protection of any rights. On request, the private body or government is obliged to release such information unless the Act expressly states that the records containing such information may or must not be released. This manual informs requestors of procedural and other requirements which a request must meet as prescribed by the Act.

### Nature of Institute

The Institute of Accounting and Commerce (IAC) was established in 1927 and operates as a Recognised Controlling Body for Accountants, Tax and Business Rescue Practitioners, specialising in the registration of already qualified individuals who want to become Members of a Professional Accounting Body. The IAC is self-funded, and is registered in South Africa as a Non Profit Institute (NPC). Our vision is to be a world class professional Accounting Body, promoting formal learning and the highest professional standards of competence and integrity of its members.

### Contact Details

|                         |  |
|-------------------------|--|
| Institute name:         | The Institute of Accounting and Commerce of SA |
| Registration/ID number: | 1981/011981/08                                 |
| Trading name:           | IACSA  |
| Head of Private Body:   | Mr. Prakash Singh                              |
| Information Officer:    | Mr. Prakash Singh                              |
| Street Address:         | 252 Rosmead Avenue, Wynberg, Cape Town, 7780   |
| Postal Address:         | PO Box 36477, Glosderry, 7702                  |
| Telephone Number:       | +27 021 7616211                                |
| Email:                  | ceo@iacsa.co.za                                |
| Website:                | www.iacsa.co.za                                |

## **2. Guide of Human Rights Commission / Information Regulator**

A guide to the Act (as contemplated under section 10 of the Act) is available from the South African Human Rights Commission. The guide contains such information as may reasonably be required by a person who wishes to exercise any right contemplated in the Act.

Any enquiries regarding this guide and its contents should be directed to:

### **The South African Human Rights Commission:**

PAIA Unit (Research & Development Department)

Postal Address: Private Bag 2700, Houghton, 2041

Telephone: +27 11 484 8300

Email: [paia@sahrc.org.za](mailto:paia@sahrc.org.za)

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

Alternatively, its successor,

### **The Information Regulator (South Africa)**

**SALU Building, 316 Thabo Sehume Street, Pretoria**

Telephone: +27 12 406 4818

Email: [infoereg@justice.gov.za](mailto:infoereg@justice.gov.za)

### **3. Access to records held by the Institute**

Records held by the Institute may be accessed on request only once the requirements for access have been met. A requester is any person making a request for access to a record of the Institute and in this regard, the Act distinguishes between two types of requesters:

#### **Personal Requester**

A personal requester is a requester who is seeking access to a record containing personal information about the requester. Subject to the provisions of the Act and applicable law, the Institute will provide the requested information, or give access to any record with regard to the requester's personal information. The prescribed fee for reproduction of the information requested will be charged by the Institute.

#### **Other Requester**

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

#### **Request Procedure**

A requester must comply with all the procedural requirements contained in the Act relating to a request for access to a record. A requester must complete the prescribed form enclosed herewith in Appendix 1 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 stated herein. The prescribed form must be filled in with enough particularity to at least enable the Information Officer to identify:

- The record or records requested;
- The identity of the requester;
- What form of access is required; and
- The postal address or fax number of the requester.

A requester must state that he or she requires the information in order to exercise or protect a right, and clearly state what the nature of the right is so to be exercised or protected. The requester must also provide an explanation of why the requested record is required for the exercise or protection of that right. The Institute will process a request within 30 days, unless the requestor has stated special reasons which would satisfy the information officer that circumstances dictate that the this time period not be complied with.

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

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

## **Decision**

The Institute will, 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 Institute has to 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 requires a search for information held at another office of the Institute (other than the head office) and the information cannot reasonably be obtained within the original 30 day period. The information officer will notify the requester in writing should an extension be necessary.

## **4. 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 taking into account reproduction costs, search and preparation time and cost, as well as postal costs where applicable. When a request is received by the information officer of the Institute, the information officer 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 is necessary and the preparation of the record for disclosure, including arrangement to make it available in the requested form, requires more than the hours prescribed in the regulations 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 fee or 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 request form. If a deposit has been paid in respect of a request for access, which is refused, then the information officer shall repay the deposit to the requester.

## **5. Categories of Records Held By the Institute: Section 51(1) (E)**

The following records are available (some of which records may not be applicable to the Institute), as well as with other records that may be applicable to the Institute, and not limited to:

### **Companies Act Records**

- Documents of incorporation
- Memorandum of Incorporation
- Minutes of Board of Directors meetings
- Records relating to the appointment of Directors / Auditor / Secretary / Public Officer and other Officers
- Share Register and other statutory registers

## **Financial Records**

- Annual Financial Statements
- Tax Returns
- Accounting Records
- Banking Records
- Bank Statements
- Electronic banking records
- Asset Register
- Rental Agreements
- Invoices

## **Tax Records**

- PAYE Records
- Documents issued to employees for income tax purposes
- Records of payments made to SARS on behalf of employees
- All other statutory compliances:
  - o VAT
  - o Skills Development Levies
  - o UIF
  - o Workmen's Compensation

## **Personnel Documents and Records**

- Employment contracts
- Employment Equity Plan (if applicable)
- Disciplinary records
- Salary records
- Disciplinary code
- Leave records
- Training records
- Training Manuals

# **6. Processing of Personal Information**

## **Purpose of Processing**

The Institute uses the Personal Information under its care in the following ways:

- Rendering service according to instructions given by Members
- Staff administration
- Keeping of accounts and records
- Complying with tax laws



## Categories of Data Subjects and their Personal Information

The Institute may possess records relating to suppliers, shareholders, contractor's service providers, staff, and Members:

| Entity Type                   | Personal Information Processed  |
|-------------------------------|---|
| Members – Juristic Persons    | Names of contact persons; Name of Legal Entity; Physical and Postal address and contact details; Financial information; Registration Number; Founding documents; Tax related information and BBBEE; authorised signatories; beneficiaries; ultimate beneficial owners |
| Members – Natural Persons     | Names; ID numbers; contact details; relevant tax and BBBEE Information; correspondence  |
| Suppliers & Service Providers | Names; names of contact persons; contact details; registration number; relevant tax and BBBEE information; correspondence; authorised signatories; beneficiaries; ultimate beneficial owners  |
| Employees / Directors         | Names; gender; pregnancy; marital status; race; age; language; education information; financial information; employment history; ID number; Physical and Postal address; contact details; opinions; criminal records; well-being                                      |

## Categories of Recipients for Processing the Personal Information

The Institute may supply the Personal Information to service providers who render the following services:

- Capturing and organising of data;
- Storing of data;
- Sending of emails and other correspondence to Members
- Conducting due diligence checks;

## Actual or Planned Trans-border Flows of Personal Information

The Institute may transfer data trans-border in order to store data with third party cloud storage providers.

## General Description of Information Security Measures

The Institute employs up to date technology to ensure the confidentiality, integrity and availability of the Personal Information under its care. Measures include:

- Firewalls
- Virus protection software and update protocols
- Logical and physical access control;
- Secure setup of hardware and software making up the IT infrastructure;
- Outsourced Service Providers who process Personal Information on behalf of the Institute are contracted to implement security controls.

## **7. Remedies Available If Request for Information Is Refused**

### **Internal Remedies**

The Institute does not have internal appeal procedures. As such, the decision made by the information officer pertaining to a request is final, and requestors will have to exercise such external remedies at their disposal if a request is refused, and the requestor is not satisfied with the response provided by the Information Officer.

### **External Remedies**

A requestor that is dissatisfied with the 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 the 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. For purposes of the Act, courts that have jurisdiction over these applications are the Constitutional Court, the High Court or another court of similar status.

## **8. List of Applicable Legislation**

Information is available in terms of the following legislation (some of which legislation may not be applicable to the Institute), as well as with other legislation that may be applicable to the Institute, and not limited to:

- Attorneys Act 53 of 1979
- Basic Conditions of Employment Act, 75 of 1997
- Broad-Based Black Economic Empowerment Act, 53 of 2003
- Businesses Act, 71 of 1991
- Close Corporations Act, 69 of 1984
- Companies Act, 71 of 2008
- Compensation for Occupational Injuries and Diseases Act, 130 of 1993
- Competition Act 89 of 1998
- Consumer Protection Act, 68 of 2008
- Copyright Act, 98 of 1978
- Electronic Communications and Transactions Act, 25 of 2002
- Employment Equity Act, 55 of 1998
- Financial Advisory and Intermediary Service Act 37 of 2002
- Financial Intelligence Centre Act 38 of 2001
- Income Tax Act, 58 of 1962
- Insolvency Act 24 of 1936
- Insurance Act 27 of 1943
- Intellectual Property Laws Amendments Act 38 of 1997
- Interception and Monitoring Prohibition Act 127 of 1992
- Justice of the Peace and Commissioners Of Oath Act 16 of 1963
- Labour Relations Act, 66 of 1995
- Long Term Insurance Act 52 of 1998
- National Qualifications Framework Act, 67 of 2008
- Non-Profit Organisations Act, 71 of 1997
- Occupational Health and Safety Act, 85 of 1993
- Prevention of Organised Crime Act 121 of 1998
- Promotion of Access of Information Act, 2 of 2000

- Protection of Personal Information Act of 2013
- Protection of Business Act 99 of 1978
- SA Schools Act 84 of 1986
- Short Term Insurance Act 53 of 1998
- Skills Development Act, 97 of 1998
- Skills Development Levies Act 9 of 1999
- The Co Operatives Act 14 of 2005
- The Fund Raising Act 107 of 1978
- The National Credit Act 34 of 2005
- Trade Marks Act, 194 of 1993
- Trust Property Control Act 57 of 1988
- Unemployment Insurance Act, 63 of 2001
- Unemployment Insurance Contribution Act 4 of 2002
- Value Added Tax Act, 89 of 1991

## **9. Availability of the Manual**

The manual is available for inspection, on reasonable prior notice, at the office of the Institute free of charge. Copies of the manual of the Institute are also available from the SAHRC.

## **10. Approval**

**ASSENTED TO ON BEHALF OF THE INSTITUTE ON THIS 25<sup>th</sup> DAY OF JUNE 2021.**

## 11. Appendix 1: Prescribed Form C to Be Completed By A Requester

J752

### FORM C

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY  
(Section 53(1) of the Promotion of Access to Information Act, 2000  
(Act No. 2 of 2000)

[Regulation 10]

#### 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 record must be given below.
- (b) The address and/or fax number in the Republic to which the information is to be sent must be given.
- (c) Proof of the capacity in which the request is made, if applicable, must be attached.

|                         |  |
|-------------------------|--|
| Full names and surname: |  |
| Identity number:        |  |
| Postal address:         |  |
| Telephone number:       |  |
| Fax number:             |  |
| E-mail address:         |  |

Capacity in which request is made, when 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 and surname: |  |
| Identity number:        |  |

## D. Particulars of record

- (a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.
- (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.

1 Description of record or relevant part of the record:

2 Reference number, if available:

3 Any further particulars of record:

## E. Fees

- (a) A request for access to a record, other *than* a record containing personal information about yourself, will be processed only after a request fee has been paid.
- (b) You will be *notified of* the amount required to be paid as the request fee.
- (c) The fee payable for access to a record depends *on* the form *in which* access is required and the reasonable time *required* to search for and prepare a record.
- (d) If you qualify for exemption *of* the payment *of* any fee, please state the reason for exemption.

Reason for exemption from payment of fees:

## F. Form of access to 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) Compliance with your request in the specified form may depend 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 for 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:

|  |                 |  |                      |
|--|-----------------|--|----------------------|
|  | copy of record* |  | inspection of record |
|--|-----------------|--|----------------------|

### 2. If record consists of visual images

(this includes photographs, slides, video recordings, computer-generated images, sketches, etc)

|  |                 |  |                     |  |                              |
|--|-----------------|--|---------------------|--|------------------------------|
|  | view the images |  | copy of the images* |  | transcription of the images* |
|--|-----------------|--|---------------------|--|------------------------------|

### 3. If record consists of recorded words or information which can be reproduced in sound:

|  |   |  |  |
|--|---|--|--|
|  | listen to the soundtrack audio cassette |  | transcription of soundtrack* written or printed document |
|--|---|--|--|

### 4. If record is held on computer or in an electronic or machine-readable form:

|  |                         |  |  |  |  |
|--|-------------------------|--|--|--|--|
|  | printed copy of record* |  | printed copy of information derived from the record" |  | copy in computer readable form* (stiffy or compact disc) |
|--|-------------------------|--|--|--|--|

If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable.

YES

NO

## 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.

1. Indicate which right is to be exercised or protected:

|  |
|--|
|  |
|--|

2. Explain why the record requested is required for the exercise 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 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 .....20

\_\_\_\_\_  
SIGNATURE OF REQUESTER / PERSON ON  
WHOSE BEHALF REQUEST IS MADE

For the latest version of this form: [www.justice.gov.za/inforeg/docs.html](http://www.justice.gov.za/inforeg/docs.html)