

MANUAL PREPARED IN ACCORDANCE WITH
SECTION 51 OF THE PROMOTION OF ACCESS TO
INFORMATION ACT, NO. 2 OF 2000
FOR

RSM SA Durban

(IRBA Registration number: 902950)
(SAICA Registration number: 03041271)

INCLUDING

RSM SA Durban Consulting CC

(Registration Number 1986/016653/23)

AND

RSM SA Durban Fiduciary Services CC

(Registration Number 2010/140555/23)



RSM

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1. INTRODUCTION

RSM SA Durban is a partnership and together with RSM SA Durban Consulting CC and RSM SA Durban Fiduciary Services CC perform the following services:

- Auditing;
- Attest services;
- Management advisory services;
- Assurance;
- Compilation;
- Taxation;
- Risk advisory;
- Outsourced accounting;
- Payroll;
- B-BBEE consulting;
- Corporate Statutory;
- Family Owned Businesses;
- Valuations;
- Trust services;
- Wills & estate planning.

2. THIS MANUAL

- 2.1 The aim of this Manual is to provide assistance to potential Requesters as to the procedure to be followed when requesting access to records held by RSM SA Durban and its associated entities, herein after referred to as RSM SA, as envisaged in the Act.
- 2.2 The records contained in this Manual are available from RSM SA by means of a Request addressed to the head at the address as set out in clause 4. A Request form is attached hereto. If the Request is granted, all fees, as prescribed in section 54 of the Act must be paid before any Request can be processed. The fees payable were originally published by way of Regulation Gazette No. 23119 Vol. 440.
- 2.3 RSM SA reserves the right to refuse information where such information falls under a specified exemption as set out in chapter 4 of the Act.

3. DEFINITIONS

- 3.1 Act – the Promotion of Access to Information Act, 2 of 2000 together with all relevant regulations published.
- 3.2 Manual – this manual together with all annexures.
- 3.3 Office Hours – 08:00 am to 16:30 pm Monday to Friday, excluding public holidays.
- 3.4 Request – a request for access to a record in terms of section 53 of the Act.
- 3.5 Requester – a person making a request for access to a record, as defined in section 1 of the Act.
- 3.6 SAHRC – the South African Human Rights Commission.

4. SECTION 51 (1) (a) – OUR DETAILS

Name of Body:	RSM SA Durban
Associated Entities:	RSM SA Durban Consulting CC RSM SA Durban Fiduciary Services CC
Physical Address:	Block A Surrey Park 6 Barham Road Off Essex Terrace Westville 3629
Telephone Number:	031-266 9222
Website Address:	www.rsmza.co.za
Head of Body:	Gary Andrew Noble
Postal Address:	PO Box 2120 Westville 3630
Facsimile Number:	031-266 9299
Email Address:	barry.michel@dbn.rsmza.co.za
Information Officer:	Barry Michel

5. SECTION 51 (1) (b) – THE SAHRC GUIDE

- 5.1 The SAHRC compiled a guide on how to use the Act in terms of section 10 of the Act. The guide contains information required by a person wishing to exercise or protect any right in terms of the Act. The ACT grants a requester access to records of a private body, if the record is required for the exercise or protection of any rights. If a public body lodges a request, the public body must be acting in the public interest.

5.2 Requests in terms of the ACT shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in paragraphs 6 and 7 of the Act.

5.3 Requesters are referred to the Guide in terms of Section 10 which has been compiled by the South African Human Rights Commission, which will contain information for the purposes of exercising Constitutional Rights. The Guide is available from the SAHRC.

The contact details of the Commission are:

Postal Address: Private Bag 2700, Houghton, 2041

Telephone Number: +27-11-877 3600

Fax Number: +27-11-403 0625

Website: www.sahrc.org.za

6. SECTION 51 (1) (c) – INFORMATION AUTOMATICALLY AVAILABLE

6.1 No notice has been published in accordance with section 52(2) of the Act regarding the categories of records freely available without a person having to request access in terms of the Act.

6.2 The following categories of records are however freely available without a person having to request access in terms of the Act. The information may be requested from the Information Officer:

6.2.1 Marketing and promotional material published by RSM SA;

6.2.2 Tax Guide Booklets;

6.2.3 Newsletters;

6.2.4 Information as published on the website of RSM SA

7. SECTION 51 (1) (d) – OTHER LEGISLATIVE INFORMATION

Where applicable to the business of RSM SA, records are kept in accordance with the following legislation:

7.1 Auditing Profession Act, 26 of 2005;

7.2 Basic Conditions of Employment Act, 75 of 1997;

7.3 Close Corporations Act, 69 of 1984;

7.4 Companies Act, 71 of 2008;

7.5 Competition Act, 89 of 1998;

7.6 Compensation for Occupational Injuries and Diseases Act, 130 of 1993;

7.7 Consumer Affairs (Unfair Business Practices), Act 71 of 1988

7.8 Consumer Protection Act, 68 of 2008

7.9 Employment Equity Act, 55 of 1998;

7.10 Income Tax Act, 58 of 1962;

7.11 Labour Relations Act, 66 of 1995;

7.12 Occupational Health and Safety Act, 85 of 1993;

7.13 Pension Funds Act, 24 of 1956;

7.14 Public Accountants and Auditors Act, 131 of 1998;

7.15 Regional Services Councils Act, 109 of 1985;

7.16 Skills Development Act, 97 of 1998;

7.17 Skills Development Levies Act, 9 of 1999;

7.18 Stamp Duty Act, 77 of 1968;

7.19 Unemployment Insurance Act, 30 of 1966;

7.20 Usury Act, 63 of 1968;

7.21 Valued-Added Tax Act, 89 of 1991

8. SECTION 51 (1) (e) – SUBJECTS AND CATEGORIES OF INFORMATION

RSM SA holds the following categories of records:

8.1 Statutory Close Corporation Information:

- 8.1.1 The founding statement;
- 8.1.2 Any amending founding statement;
- 8.1.3 Proof of registration;
- 8.1.4 Minute book and resolutions;
- 8.1.5 Accounting officer's report.

8.2 Financial and Accounting:

- 8.2.1 Annual financial statements;
- 8.2.2 Ledgers;
- 8.2.3 Journals;
- 8.2.4 Budgets and business plans;
- 8.2.5 Bank account statements cheque books, cheque and deposit slips;
- 8.2.6 Asset register;
- 8.2.7 Management accounts;
- 8.2.8 Tax records;
- 8.2.9 VAT returns;
- 8.2.10 Delivery notes, orders, invoices, statements, receipts, vouchers and bills of exchange.

8.3 Legal documents, Agreements and Contracts:

- 8.3.1 Contracts, including finance and lease agreements;
- 8.3.2 Statutory records;
- 8.3.3 Material licences, permits and authorisations;
- 8.3.4 Material agreements relating to provision of services or materials;
- 8.3.5 Agreements with contractors, suppliers and customers/clients;
 - 8.3.5.1 Sale agreements;

8.3.5.2 Warranty agreements;

8.3.5.3 Letters of engagement;

8.3.6 Agreements with governmental agencies;

8.3.7 Insurance:

8.3.7.1 Insurance policies;

8.3.7.2 Claim records;

8.3.7.3 Details of insurance coverage, limits and insurers.

8.3.8 Administration:

8.3.8.1 Correspondence;

8.3.8.2 Internal policies and procedures.

8.3.9 Human resources:

8.3.9.1 Employee information records:

8.3.9.2 Names, date of birth and occupations;

8.3.9.3 Hours of work;

8.3.9.4 Remuneration;

8.3.9.5 Employment contracts;

8.3.9.6 Policies and procedures;

8.3.9.7 Attendance register;

8.3.9.8 Expense accounts;

8.3.9.9 Incentive schemes;

8.3.9.10 Employee loans;

8.3.9.11 Study assistance schemes;

8.3.9.12 Employee evaluation and performance records;

8.3.9.13 Training and development;

8.3.9.14 Payroll records (salaries and wages);

8.3.9.15 UIF, PAYE and SDL returns;

8.3.9.16 Medical Aid;

8.3.9.17 Group life;

8.3.9.18 Group personal accident;

8.3.9.19 Disciplinary records;

8.3.9.20 Health and safety records;

8.3.9.21 Recruitment and appointments;

8.3.9.22 Organisational design.

8.3.10 Pension and retirement funding records:

8.3.10.1 Provident fund rules;

8.3.10.2 Provident fund records;

8.3.10.3 Contributions reports;

8.3.10.4 Annual records.

8.4 Fixed property:

8.4.1 Leases;

8.4.2 Building plans.

8.5 Movable Property:

8.5.1 Asset register;

8.5.2 Finance and lease agreements;

8.6 Intellectual property:

8.6.1 Designs, trademarks, trade names and protected names;

8.6.2 Copyrights;

8.6.3 Agreements relating to intellectual property, inter alia, licence agreements, secrecy agreements, research and development agreements, consulting agreements, use agreements, joint venture agreements, and joint development agreements;

8.7 Clients:

8.7.1 Client information, records and correspondence.

8.8 Marketing:

8.8.1 Service and product information;

8.8.2 Marketing literature (brochures, newsletters and advertising materials);

8.8.3 Public relations policies and procedures;

8.8.4 Media releases;

8.8.5 Website.

8.9 Information technology:

8.9.1 Agreements;

8.9.2 Software packages;

8.9.3 Licenses;

8.9.4 Internal systems support and programming/development;

8.9.5 Capacity and utilization of current systems;

8.9.6 Development or investment plans;

8.9.7 Disaster recovery processes and procedures;

8.9.8 Client database;

8.9.9 Hardware;

8.9.10 Internet;

8.9.11 Security;

8.9.12 Operating systems;

8.9.13 Telephone exchange equipment;

8.9.14 Telephone lines, leased lines and data lines;

8.9.15 LAN installations;

8.9.16 Maintenance agreements;

9. SECTION 51 (1) (f) – ADDITIONAL PRESCRIBED INFORMATION

9.1 The following applies to requests (other than personal requests):

9.1.1 A requestor is required to pay the prescribed fees (R50.00) before a request will be processed;

9.1.2 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted);

9.1.3 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit;

9.1.4 Records may be withheld until the fees have been paid.

9.1.5 The fee structure is available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at www.sahrc.org.za.

10. REQUEST PROCEDURE

10.1 Form of request

10.1.1 The Requester must use the prescribed form to make the Request for access to a record. This must be made to the head of RSM SA. This Request must be made to the address, fax number or electronic mail address as stated above.

10.1.2 The Requester must provide sufficient detail on the Request form to enable the head of the RSM SA to identify the record and the Requester. The Requester should also indicate which form of access is required. The Requester should also indicate if any other manner is to be used to inform the Requester and state the necessary particulars to be so informed.

10.1.3 The 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 or protection of that right.

10.1.4 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 head of RSM SA.

10.2 Fees

10.2.1 A Requester who seeks access to a record containing personal information about that Requester is not required to pay the Request fee. Every other Requester, who is not a personal Requester, must pay the required Request fee:

10.2.1.1 The head of RSM SA must notify the Requester (other than a personal requester) by notice, requiring the Requester to pay the prescribed fee (if any) before further processing the Request.

10.2.1.2 The Requester may lodge an application to the court against the tender or payment of the Request fee.

10.2.1.3 After the head of RSM SA has made a decision on the Request, the Requester must be notified in the required form.

10.2.1.4 If the Request is granted then a further access fee must be paid for the search, reproduction, preparation and for any time that has exceeded the prescribed hours to search and prepare the record for disclosure.

11. AVAILABILITY OF THIS MANUAL

This Manual is available for inspection upon request, during Office Hours and free of charge at RSM SA offices. Copies of the Manual are also available from the SAHRC and on the website of RSM SA.

12. FORMS

“FORM C ANNEXURE B”
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:.....

.....

..... Fax number:.....

Telephone 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 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 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:					
	Copy of record*		Inspection of record		
2. If record consists of visual images (this includes photographs, slides, video recordings, computer-generated images, sketches, ect.):					
	View the images		Copy of the images*	Transcription of the images*	
3. If record consist 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 to 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.....thisday of.....20.....

.....

SIGNATURE OF REQUEST/PERSON ON WHOSE
BEHALF REQUEST IS MADE

