

EY South Africa PAIA Manual

Prepared in terms of Section 51 of the
Promotion of Access to Information
Act 2 of 2000 (as amended)



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1 List of acronyms, abbreviations and definitions

1.1.	“Data Subject”	The person to whom personal information relates;
1.2.	“DIO”	Deputy Information Officer;
1.3.	“DS”	Data Subject;
1.4.	“EY”	Collectively refers to the following registered companies in South Africa: a) Ernst & Young Advisory Services Proprietary Limited; b) Ernst & Young Incorporated; c) Ernst & Young Services Proprietary Limited;
1.5.	“IO”	Means the Information Officer who is the head of a private body as contemplated in section 1 of PAIA;
1.6.	“Minister”	The Cabinet member responsible for the administration of justice in the Republic of South Africa;
1.7.	“PAIA”	Promotion of Access to Information Act No. 2 of 2000 (as amended);
1.8.	“PDF”	Portable Document Format
1.9.	“personal information”	Information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person including: a) information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person; b) information relating to the education or the medical, financial, criminal or employment history of the person; c) any identifying number, symbol, e-mail address, physical address, telephone number or other particular assignment to the person; d) biometric information of the person; e) the personal opinions, views or preferences of the person; f) correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence; g) the views or opinions of another individual about the person; and h) the name of the person if it appears with other Personal Information relating to the person or if the disclosure of the name itself would reveal information about the person i) But excludes information of about an individual who has been dead for more than 20 years;

1.10.	“POPIA”	Protection of Personal Information Act No. 4 of 2013;
1.11.	“private body”	<p>a) a natural person who carries or has carried on any trade, business or profession, but only in such capacity;</p> <p>b) a partnership which carries or has carried on any trade, business or profession; or</p> <p>c) any former or existing juristic person, but excludes a public body;</p>
1.12.	“processing”	<p>Any operation or activity or any set of operations, whether or not by automatic means, concerning personal information, including:</p> <p>a) the collection, receipt, recording, organisation, collation, storage, updating or modification, retrieval, alteration, consultation or use;</p> <p>b) dissemination by means of transmission, distribution or making available in any other form; or</p> <p>c) merging, linking, as well as blocking, degradation, erasure or destruction of information;</p>
1.13.	“public body”	<p>a) any department or state or administration in the national or provincial sphere of government or any municipality in the local sphere of government; or</p> <p>b) Any other functionary or institution when-</p> <p style="padding-left: 20px;">a. exercising a power of performing a duty in terms of the Constitution or a provincial constitution; or</p> <p style="padding-left: 20px;">b. exercising a public power or performing a public function on terms of any legislation;</p>
1.14.	“record”	<p>In relation to a private body means any recorded information:</p> <p>a) regardless of form or medium</p> <p>b) in the possession or under the control of that public or private body, respectively and</p> <p>c) whether or not it was created by the public or private body respectively;</p>
1.15.	“Republic”	Republic of South Africa;
1.16.	“requester”	A person or legal persons seeking access to information;
1.17.	“responsible party”	A public or private body or any other person which, alone or in conjunction with others, determines the purpose of and means for processing Personal Information;
1.18.	“RP”	Responsible Party;
1.19.	“the Act”	Promotion of Access to Information Act No. 2 of 2000 (as amended);
1.20.	“the body”	EY;
1.21.	“the Regulations”	Government Gazette Notice Number 757 of 27 August 2021: Regulations relating to the Promotion of Access to Information, 2021(Government Gazette No. 45057);
1.22.	“third parties”	Any natural or juristic person other than the Requester or, such party acting on behalf of the Requester or, EY itself.

2 Introduction

PAIA gives effect to the constitutional right to access to any information held by the State and any information held by another person and that is required for the exercise or protection of any rights and to provide for matters connected therewith. Thus, natural and/or juristic persons have the right of access to records held by either a Private or Public body, subject to certain limitations. This right is extended in POPIA as it grants DS the right to request access to information or records, in accordance with the provisions of PAIA from any Responsible Party ("RP").

Section 32(1)(a) of the Constitution of the Republic of South Africa provides that everyone has a right of access to information held by the state and any other person that is required for the exercise or protection of any rights.

EY conducts its operations in compliance with all legal and regulatory requirements. This document "the Manual" is intended to ensure that EY complies with Section 51 of the Promotion of Access to Information Act 2 of 2000 (Private Body).

The Manual relates to records and information in the possession of EY and the publication or release of any of these records and information to the public.

3 Purpose of PAIA manual

This PAIA Manual is useful for the public to:

- 3.1 check the categories of records held by EY which are available without a person having to submit a formal PAIA request;
- 3.2 have an understanding of how to make a request for access to a record or information held by EY;
- 3.3 know the description of the records held by EY 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 the public with the records they intend to access;
- 3.5 provide a list of information, records and other details held by EY;
- 3.6 know the description of the Guide on how to exercise any right contemplated in PAIA and POPIA ("the Guide"), as updated by the Regulator and how to obtain access to it;
- 3.7 know if EY will process personal information, the purpose of processing of personal information and the description of the categories of DS and of the information or categories of information relating thereto;
- 3.8 know the identity of recipients or categories of recipients to whom the personal information may be supplied;
- 3.9 know if EY 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 EY has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

4 Key contact details for access to information of EY

4.1. Information Officer

Name: Vincenzo Paino
Tel: +27 (0)21 4430391
Email: vincenzo.paino@za.ey.com

4.2. Deputy Information Officer

Name: Tashandree Pillay
Tel: +27 (0) 31 576 8040
Email: Tashandree.Pillay@za.ey.com

4.3. Access to information general contacts

Email: dataprivacyafrica@eyg.ey.com

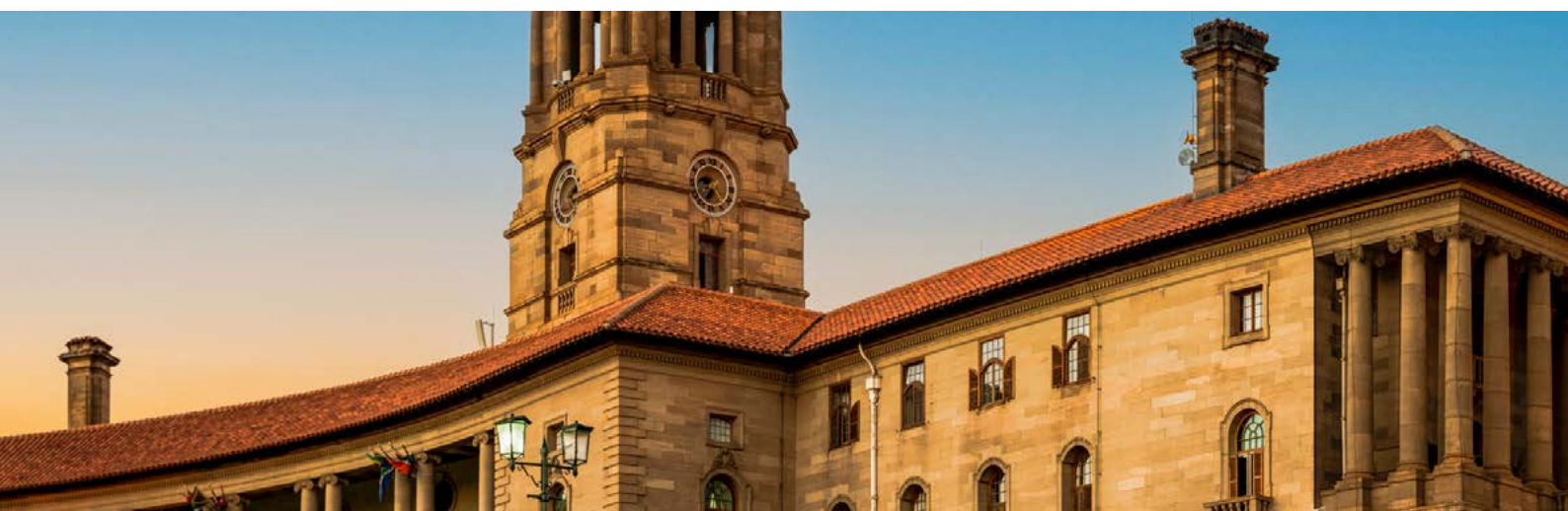
4.4. National or Head Office

Postal Address: Private Bag X14
Sandton
2146
Physical Address: 102 Rivonia Road
Sandton
2146
Telephone: +27 (0) 11 772 3000
Website: www.ey.com/za/en/home

4.5. The Guide can also be obtained in English for public inspection during normal office hours upon request to the Information Officer.

5 Records of EY which are available without a person having to request access

Certain records held by EY are available without a person having to request access by completing Form 2. These records may be downloaded from EY's website www.ey.com/za/en/home or by sending an email to the Deputy Information Officer.



6 Records of EY which are available in accordance with any other legislation

- a. Auditing Profession Act No. 26 of 2005, as amended.
- b. Basic Conditions of Employment Act No. 75 of 1997, as amended.
- c. Broad Based Black Economic Empowerment Act No. 53 of 2003 ("BBBEE"), as amended.
- d. Companies Act No. 71 of 2008, as amended.
- e. Compensation for Occupational Injuries and Health Diseases Act No. 130 of 1993, as amended.
- f. Consumer Protection Act No. 68 of 2008, as amended.
- g. Electronic Communications Act No. 36 of 2005, as amended.
- h. Electronic Communications and Transactions Act No. 25 of 2002, as amended.
- i. Employment Equity Act No. 55 of 1998, as amended.
- j. Financial Advisory and Intermediary Services Act No. 37 of 2002, as amended.
- k. Financial Intelligence and Centre Act No. 38 of 2001, as amended.
- l. Labour Relations Act No. 66 of 1995, as amended.
- m. Occupational Health and Safety Act No. 85 of 1993, as amended.
- n. Pension Funds Act No. 24 of 1956, as amended.
- o. Prevention and Combating of Corrupt Activities Act No. 12 of 2004, as amended.
- p. Prevention of Organized Crime Act No. 121 of 1998, as amended.
- q. Skills Development Act No. 97 of 1998, as amended.
- r. Skills Development Levies Act No. 9 of 1999, as amended.
- s. Unemployment Insurance Act No. 30 of 1996

7 Description of the subjects on which EY holds records and categories of records held on each subject by EY

The PAIA provides that a person may only request information from a private body if the requested information is required for the exercise or protection of a right. Further, POPIA provides that a DS may, upon proof of identity, request the RP to confirm, free of charge, all the information it holds about the DS and may request access to such information, including information about the identity of third parties who have or have had access to such information. POPIA further provides that where the DS is required to pay a fee for services provided to them by the RP, the RP:

- ▶ Must provide the DS with a written estimate of the payable amount before providing the service
- ▶ May require that the Requester pay a deposit for all or part of the fee records

The following records are held by EY and an application for access to a record may be subject to certain limitations. The grounds for refusal are set out in paragraph 11 of the manual:

7.1. Personnel Records

- ▶ Personal Records supplied by the employees;
- ▶ Records provided by a third party relating to employees;
- ▶ Conditions of employment and other personnel-related contractual and quasi legal records;
- ▶ Internal pricing records and other internal records;
- ▶ Correspondence related to personnel;
- ▶ Training records and material and;
- ▶ Employment Equity Plans.

7.2. Client Related Records

- ▶ Records provided by a client to a third party acting for or on behalf of EY;
- ▶ Records provided by a third party;
- ▶ Records generated within EY related to its clients; and
- ▶ Records provided by EY to a client.

Records related to EY

Subjects on which EY holds records	Categories of records
Various topics	a) Media releases
Financial Matters	b) Financial statements
	c) VAT, TAX and PAYE records (company and employees)
	d) Accounting and banking records
	e) Invoices
	f) Asset register
	g) Management accounts
	Company Secretarial and Legal
b) Minutes and related meeting information	
c) Records of executive, board and shareholder decisions taken and related information	
d) Documents of incorporation	
e) Trademark information	
f) General contract documentation	
g) Working papers	
Marketing Department	a) Market information
	b) Public customer information
	c) Performance and sales records
	d) Marketing strategies
	e) Customer databases
	f) Brand related information



Subjects on which EY holds records	Categories of records
Talent	a) Employee / staff records
	b) Employment contracts
	c) Policies and procedures
	d) Disaster recovery
	e) IT governance records
	f) Licensing and Procurement

These records include, but are not limited to, the records which pertain to EY'S own affairs.

8 Processing of personal information

8.1 Purpose of Processing Personal Information

- ▶ Visitors to ey.com
- ▶ Entrepreneur of The Year™
- ▶ Clients
- ▶ Individuals whose personal data we obtain in connection with providing services to our clients
- ▶ Insolvency services
- ▶ Contacts in our customer relationship management (CRM) systems
- ▶ Participants of EY meetings, conferences, events and learning sessions
- ▶ Individuals who use our applications
- ▶ Individuals who visit our social media sites, social media plugins and tools
- ▶ Individuals who correspond with EY via email
- ▶ Individuals who correspond with EY via voicemail services
- ▶ Job applicants
- ▶ Alumni
- ▶ Suppliers
- ▶ EY/Ethics
- ▶ Visitors to EY offices

Further details on each processing can be found on [Privacy statement \(ey.com\)](https://www.ey.com/privacy-statement)

8.2 Description of the categories of DS and of the information or categories of information relating there to

Categories of Data Subjects	Personal Information that may be processed
Client Records	<ul style="list-style-type: none"> ▶ Business information of client ▶ Client details (Addresses, contact person) ▶ Statutory and tax related records of client ▶ Clients' directors and personnel ▶ Client Safeguards for Anti-Money Laundering ▶ Client correspondence ▶ Client Bank account statements and Financial Statements ▶ Agreements with clients ▶ Client contractual obligations ▶ Client IT information ▶ Client Intellectual Property ▶ Document titles and type ▶ Project Name and details ▶ Engagement Name and ID
Personnel Records	<ul style="list-style-type: none"> ▶ Biographic data (Marital Status, Birth date, ID, nationality, next of kin, work permit, visa) ▶ Race and gender ▶ Effective start and end date with EY ▶ Email Address ▶ Personal Cellular, Mobile, or Wireless Number ▶ Title, position, department, reporting line ▶ Permanent or fixed term contract information ▶ Financial details ▶ Compensation data ▶ Qualifications ▶ Training ▶ Disability ▶ Performance management records ▶ Tax number ▶ Counselor information ▶ Dependant data ▶ Provident Fund Contribution ▶ Medical claims and data ▶ Reference and background checks
Information Technology Records	<ul style="list-style-type: none"> ▶ Asset Serial Number ▶ Asset Model ▶ Account Username and password ▶ Photographs and Video Footage ▶ Type of request or incident

Categories of Data Subjects	Personal Information that may be processed
Service Provider Records	<ul style="list-style-type: none"> ▶ Service provider registration documents ▶ Ownership records ▶ BBEE information ▶ Service provider contact details ▶ Service provider Certifications relating to security

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

EY discloses personal information:

- ▶ Where this is appropriate for the purposes described in the section “Purpose of Processing Information ” including within the EY organization itself;
- ▶ If required, by applicable law;
- ▶ In connection with a reorganization or combination of our organization with another organization
- ▶ If we believe that such disclosure is appropriate to enforce or apply terms of engagement, and other agreements or otherwise protect and defend EY rights, property or safety;
- ▶ In order to comply with a judicial proceeding, court order or other legal obligation, or a regulatory or government inquiry; or
- ▶ With your consent

We would like to draw particular attention to the fact that in certain jurisdictions, EY has a legal obligation to report suspicious transactions and other activity to relevant regulatory authorities under anti-money laundering, terrorist financing, insider dealing or related legislation. EY also reports suspected criminal activity to the police and

other law enforcement bodies. We are not always permitted by the law to inform you about this in advance of the disclosure, or at all.

Third-party recipients of personal information include:

- ▶ Professional advisors, such as law firms, tax advisors or auditors
- ▶ Insurers
- ▶ Audit regulators
- ▶ Tax and customs, and excise authorities
- ▶ Regulatory and other professional bodies
- ▶ Stock exchange and listing authorities
- ▶ Public registries of company directors and shareholdings
- ▶ Providers of identity verification services
- ▶ Credit reference agencies
- ▶ The courts, police and law enforcement agencies
- ▶ Government departments and agencies
- ▶ Service providers
- ▶ Support providers

8.4 Planned transborder flows of personal information

EY member firms operate in more than 150 countries across the globe. Certain aspects of the EY infrastructure are centralized, including information technology services provided to member firms. In addition, where engagements with EY clients span more than one jurisdiction, certain information will need to be accessed by all those within the EY organization who are working on the matter. Therefore, personal information will be transferred to and stored outside the country in which EY is located. This includes countries outside the European Economic Area (EEA) .

We take appropriate security and legal precautions to safeguard the safety and integrity of personal information that is transferred within the EY organization. EY has

implemented binding corporate rules (BCRs) that allow for global transfers within the EY organization of personal information originating in the EEA in accordance with applicable European privacy laws. The BCRs require all EY entities worldwide to use the same standards of protection for personal information.

You can access our BCRs [here](#).

Ernst & Young LLP, US, and its affiliated US entities, adheres to the EU-US and Swiss-US Privacy Shield Frameworks published by the US Department of Commerce. To learn more, see [Ernst & Young LLP's Privacy Shield Data Privacy Statement](#).

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

EY protects the confidentiality and security of information it obtains in the course of its business. Access to such information is limited, and policies and procedures are in place that are designed to safeguard the information

from loss, misuse and improper disclosure. Additional information regarding our approach to data protection and information security is available in our [Protecting your data brochure \(pdf\)](#).

9 Request procedure

Any request for information must comply with all procedural requirements contained in PAIA for the request of access to a record. The Requester must complete the request for information in prescribed Form 2 - Annexure 1 in this Manual in full, in order for their request to be processed.

Requester to submit in addition to the completed access form, a copy of their identity or any other legal means of

identification, via conventional mail, e-mail or fax and must be addressed to the Deputy Information Officer 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 R140.00 (incl. VAT) is payable on submission.

10 Fees levied for a request for information or records

Under Section 54 of PAIA private body entities are entitled to levy a prescribed request fee to a requester before the private body may process the request for information or records. Fees levied are published by the Minister and are displayed below. Levies published by the Minister are subject to change and at the time of publishing the below fees were correct.

1.ACCESS FEES FOR REPRODUCTION	
For every black and white photocopy of an A4-size page or part thereof	R2.00
For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	R2.00
For a copy in a computer-readable form on flash drive (provided by requester)	R40.00
For a copy in a computer-readable form on compact disc	
▶ If provided by requester	R40.00
▶ If provided to the requester	R60.00
For a transcription of visual images for an A4-size page or part thereof	Service to be outsourced. Will depend on quotation from Service provider.
For a copy of visual images	
For a transcription of an audio record for an A4-size page	R24.00
For a copy of an audio record on:	
▶ Flash drive (to be provided by requester)	R40.00
▶ Compact disc	
▶ If provided by requester	R40.00
▶ If provided to the requester	R60.00

2. ACCESS FEE FOR TIME SPENT

The time reasonably required to search for the record for disclosure and preparation	R145.00/hr or part thereof R435.00
To not exceed a total cost of	

3. REQUEST FEE

For a request for access to a record by a person other than a personal requester	R140.00
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4. DEPOSIT

One third of the access fee is payable as a deposit by the requester if search exceeds 6 hours

5. POSTAL, EMAIL OR ANY OTHER ELECTRONIC TRANSFER FEE

When a copy of a record must be sent to the requester	Actual expense, if any
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6.VAT

EY, as a private body registered under the Value Added Tax Act, 1991 will add VAT to all the above-mentioned fees

11 Granting or refusal of requests

All requests complying with the requirements set out above will be processed and considered expeditiously. If the request for access is granted then EY will advise the requester on the following:

- ▶ the prescribed fee for accessing the information or documentation
- ▶ payable deposit fee and balance outstanding
- ▶ the form to be completed in which access will be given
- ▶ the right to lodge a complaint to the Information Regulator or an application with a court against the tender or payment of the request fee or deposit and the procedure (including the period) for lodging the complaint to the Information Regulator or the application.

If the request for access is refused then EY will advise the requester about the reasons for refusal of access, will repay the deposit to the requester (if applicable) and may advise the requester to lodge an application with the court against the refusal of the request.

Chapter 4 of PAIA stipulates the following grounds for refusing requests for information:

- ▶ protection of the privacy of a third party who is a natural person
- ▶ protection of commercial information of a third party

- ▶ protection of certain confidential information of a third party
- ▶ protection of safety of individuals and protection of property
- ▶ protection of records privileged from production in legal proceedings
- ▶ commercial information of the private body
- ▶ protection of research information of a third party and of the private body.

EY will give the requester a written notice of the decision within 30 days after a decision is made on their request to access information. In case of a request being refused, the notification will include the reasons for the refusal.

EY may extend the 30 day notice period for a further period not exceeding 30 days after receiving the request, due to the nature of the request and the amount of time required to gather the requested information.

The requester will however be given notice of the extension prior to the expiry of the 30 day period and provided with reasons for the extension.

12 Lodgement of complaint

PAIA makes provision for the lodgement of a complaint to the Information Regulator or for an application to court against refusal of access to information:

- ▶ EY does not have an internal appeal process should a request for access to information be denied;
- ▶ EY will inform the requester as soon as reasonably possible but within 30 days after the decision to refuse the requesters access to information has been taken;
- ▶ EY will provide the Requester with adequate reasons for the refusal, including provisions relied on without making reference to details of the record;
- ▶ EY will provide the requester with the procedure (including the period) for lodging a complaint to the Information Regulator or the application.

13 Availability of the manual

13.3 The Manual will from time to time be updated. The most up to date copy of the Manual is available -

- 13.3.1 free of charge to the public at <https://www.ey.com/za/en/home>;
- 13.3.2 for public inspection during normal business hours at the head office of EY in PDF form;
- 13.3.3 to any person upon request and upon the payment of a reasonable prescribed fee; and
- 13.3.4 to the Information Regulator upon request.

13.4 A prescribed fee for a copy of the Manual shall be payable per each A4-size photocopy made.

The Information Officer of EY will on a regular basis update this Manual.

Issued by
Information Officer

14 PAIA Manual forms

Form 2

Request for Access to Record

<https://inforegulator.org.za/wp-content/uploads/2020/07/InfoRegSA-PAIA-Form02-Reg7.pdf>

Form 3

Outcome of request and of fees payable

<https://inforegulator.org.za/wp-content/uploads/2020/07/Form-3-PAIA.pdf>

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

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Creative Services ref. 7516. Artwork by (Gumede).

ED None

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