



# **KPMG**

## **Promotion of Access to Information Manual**

*This report contains 26 pages*  
DR52739SJ KPMG Promotion of Access

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# **1 The Manual**

## **1.1 Introduction**

The Promotion of Access to Information Act, 2 of 2000 (“the Act”) seeks to advance the values of transparency and accountability. The Act came into effect on 9 March 2001.

The Act establishes the following statutory rights of requestors to any record of a private body if:

- That record is required for the exercise or protection of any of his or her legal rights;
- That requestor complies with all the procedural requirements;
- Access is not refused in terms of any ground referred to in the Act.

## **1.2 Scope**

This Manual has been prepared and published in accordance with the requirements of section 51 of the Act. Its purpose is to facilitate access to records held by KPMG (for a list of entities that fall under this description see Annexure A).

Specifically the manual provides information on:

- The contact details of the information officer, who will deal requests in terms of the Act;
- The structure and functions of KPMG;
- The subjects and categories of records that are held by KPMG;
- Records that are available in terms of any other legislation;
- The procedure that needs to followed to obtain access to a record.

## **1.3 Availability of the Manual**

This manual is available in both printed and a PDF (Portable Document Format) version.

The printed version of the manual is also available for consultation or removal, free of charge, from:

**The Information Officer: Oloff Van Niekerk**

**KPMG**

**85 Empire Road**

**Parktown**



**Tel:** (011) 647 7188

**Fax:** (011) 647 6137

**e-mail:** [Oloff.vanniekerk@kpmg.co.za](mailto:Oloff.vanniekerk@kpmg.co.za)

The manual is accessible in PDF format from our website [www.kpmg.co.za](http://www.kpmg.co.za)

## **1.4 Policy with regard to confidentiality and Access to Information**

KPMG will hold any information provided to it by individuals or others on a confidential basis, subject to KPMG's obligations under law, including this Act.



## 2 **Entry point for requests**

The Managing Partner of KPMG has delegated his powers in terms of the Act to the Information Officer, who will handle all requests in terms of this Act on his behalf. All requests can be referred to:

**The Information Officer: Oloff Van Niekerk**

**KPMG**

**Street Address: 85 Empire Road**

**Parktown**

**Postal Address: Private Bag 9**

**Parkview**

**2122**

**Tel: (011) 647 7188**

**Fax: (011) 647 6137**

**e-mail: [Oloff.vanniekerk@kpmg.co.za](mailto:Oloff.vanniekerk@kpmg.co.za)**

### **3 Who may request access to information**

The Act provides that a person may only request information in terms of the Act, if the information is required for the protection of a right. Only requests for access, where the requestor can furnish the Information Officer with sufficient particulars as to the right the requestor is seeking to protect, will be considered.

A requestor can request access to information in different capacities; the category will influence the amount to be charged when a request has been lodged. Requestors can be classified in different categories:

- A personal requestor, that is a person who requests information about him / herself
- An agent requestor, that is a person requesting information on behalf of someone else
- A third party requestor, that is a person requesting information about someone else
- A public body, requests information in the public interest.

## 4 Guidance to requestors

The Human Rights Commission is required by law to compile a guide that will include the following:

- A description of the objects of the Act;
- The relevant information of every private body as applicable;
- The manner and form in which requests must be lodged;
- The remedies available to requestors should a body not comply with the Act;
- The manner in which an appeal can be lodged;
- The fees payable in relation to requests for access;
- A reference to any regulations passed.

The guide or any additional information may be requested from the South African Human Rights Commission at:

<b>Postal Address:</b>	<b>Private Bag 2700</b>
	<b>Houghton</b>
	<b>2041</b>
<b>Telephone Number:</b>	<b>+27-11-877 3600</b>
<b>Fax:</b>	<b>+27-11-403 0625</b>
<b>Website:</b>	<b><a href="http://www.sahrc.org.za">www.sahrc.org.za</a></b>

## **5 Records available in terms of other legislation**

### **5.1 Unlimited requestors**

Certain legislation mandates KPMG to allow any person access to specified information, upon request, irrespective of who that person may be. In terms of the Companies Act 61 of 1973 any person may have access to specified financial information.

### **5.2 Limited requestors**

Certain legislation provides that private bodies shall allow certain persons access to specified records, upon request. Legislation that may be consulted to establish whether the requester has a right of access to a record other than in terms of the procedure set out in the Act are:

- Basic Conditions of Employment Act 75 of 1997;
- Companies Act 61 of 1973;
- Compensation of Occupational Injuries and Diseases Act 130 of 1993;
- Competition Act 89 of 1998;
- Consumer Affairs Act 23 of 1999;
- Credit Agreements Act 75 of 1980;
- Criminal Procedure Act, Act 51 of 1977;
- Debt Collectors Act 114 of 1998;
- Electronic Communications and Transactions Act 2 of 2000;
- Employment Equity Act 55 of 1998;
- Firearms Control Act 60 of 2000;
- Income Tax Act 58 Of 1962;
- Insider Trading Act 135 of 1998;
- Insolvency Act 24 of 1936;
- Interception and Monitoring Prohibition Act 127 of 1992;
- Labour Relations Act 66 of 1995;
- Magistrates Court Act 32 of 1944;
- Occupational Health and Safety Act 85 of 1993;
- Prevention of Organised Crime Act 121 of 1998;
- Skills Development Act 97 of 1997;
- Skills Development Levies Act 9 of 1999;





- Supreme Court Act 59 of 1959;
- Unemployment Insurance Act 30 of 1966;
- Value Added Tax Act 89 of 1991.

Although we have used our best endeavours to supply you with a complete list of applicable legislation it is possible that the above list may be incomplete. Wherever it comes to our attention that existing or new legislation allows a requester access on a basis other than that set out in the Act we shall immediately update the list.

If a requester believes that a right to access to a record exists in terms of the legislation listed above, or any other legislation, the requester is required to indicate what legislative right the request is based on, to allow the information officer the opportunity of considering the request in light thereof.

## **6 Procedure**

### **6.1 Prescribed access form**

In order for us to facilitate your access to a record you need to complete the attached prescribed access form in Annexure 2. Please take note that the prescribed access form must be completed in full, failure to do so will result in the process being delayed until such additional information is provided.

### **6.2 Proof of identity**

Proof of identity is required to authenticate the request and the requester. Therefore in addition to the access form, requestors will be required to supply a certified copy of the identification document or any other legal means of identification.

### **6.3 Prescribed fees**

Please take note that a request will not be processed until the request fee and the deposit (if applicable) have been paid. Requestors are advised that four types of fees are provided for in terms of the Act.

- **Reproduction fee:** this fee is payable with respect to all records that are automatically available;
- **Request fee:** this fee is an administration fee that must be paid by all requestors, except personal requestors (a personal requestor is a requestor seeking access containing information about the requestor him / herself), before the request is considered and is not refundable;
- **Access fee:** which is payable once access to a record is granted, this fee is intended to reimburse KPMG for the costs involved in searching and preparing the record for delivery;
- **Deposit:** which is payable if KPMG receives a request for access to information held on a person other than the requestor himself / herself and the preparation for the record will take more than six hours.

### 6.3.1 Reproduction fees

The applicable fees (excluding VAT) for reproduction as referred to above are:

	Rand
■ For every photocopy of an A4-size page or part thereof	1.10
■ For every printed of an A4-size page or part thereof held on a computer or in electronic form	0.75
■ For a copy in a computer readable form:	
Stiffy:	7.500
Compact disc:	70.00
■ A transcription of visual images, for and A4-size page or part thereof	40.00
■ For a copy of visual images	60.00
■ A transcription of an audio record, for an A4-size page or part thereof	20.00
■ For a copy of an audio record	30.00

### 6.3.2 Request fee

A request fee of R50.00 (excluding VAT) is payable upfront where a requestor submits a request for access to information on anybody else other than a requestor him / herself .

### 6.3.3 Access fees

The applicable fees (excluding VAT) which will be payable are:

	Rand
■ For every photocopy of an A4-size page or part thereof	1.10
■ For every printed of an A4-size page or part thereof held on a computer or in electronic form	0.75
■ For a copy in a computer readable form:	
Stiffy:	7.500
Compact disc:	70.00
■ A transcription of visual images, for and A4-size page or part thereof	40.00
■ For a copy of visual images	60.00
■ A transcription of an audio record, for an A4-size page or part thereof	20.00



- For a copy of an audio record 30.00
- To search a record that must be disclosed, per hour of part of the hour 30.00
- Where a copy of the record needs to be posted the actual postal fee is payable

#### **6.3.4 Deposit**

Where KPMG receives a request for access to information held on a person other than the requestor himself / herself and the information officer is of the opinion that the preparation of the required record will take more than six (6) hours, a deposit of one third (1/3) of the amount of the applicable access fee.

## **7 Granting or refusal of requests**

All requests that meet the requirements, as set out above will be processed in line with the time limits as set out in the Act.

Requestors should take note that requests may be refused based on the following grounds, as set out in the Act:

- Mandatory protection of privacy of a third party who is a natural person
- Mandatory protection of commercial information of a third party
- Mandatory protection of certain confidential information of a third party
- Mandatory protection of records privileged from production in legal proceedings
- Commercial information of the private body
- Mandatory protection of research information of a third party and of the private body

Requestors will be informed within 30 days of its decision. Please take note that in terms of the Act this 30 day period maybe extended for a further 30 day period should more time be required to gather the requested information. The requestor will however be notified if the initial 30 day notice period will be extended for a further 30 days.



## **8 Application to Court**

If a requester is aggrieved by the refusal of the Information Officer to grant a request for a record, the requester may, within 30 days of notification of the Information Officer's decision, apply to court for appropriate relief.

## **9 Structure and classes of records of KPMG**

### **9.1 Scope**

The Information contained in this chapter is intended to identify the main classes of records held within KPMG and their organizational structure to help the requester to gain a better understanding of the main business activities of KPMG.

Further assistance in identifying records held by KPMG is obtainable from the Information Officer.

### **9.2 Structure**

KPMG comprises a number of functions, each representing a key area of KPMG's work. Each function is divided into a Business Unit, which is typically overseen by a Director.

### **9.3 Categories and subjects of records**

#### **9.3.1 Human Resources / Payroll**

##### **9.3.1.1 *Applicant details***

This would include CV, interview notes, results of any testing done and exam results.

##### **9.3.1.2 *Personnel records***

- Full name
- Biographic (Marital status, birth date, id nr, nationality, addresses, next of kin)
- Letter of appointment
- Effective start and end date with KPMG
- Position (History)
- Race & Gender

- General
  - Current studies (exam progress)
  - Qualifications
  - Training contracts details
  - Disability
  - Disciplinary details
  - Leave Entitlement information
  
- Annual Cost to Company
- Package structuring
- Promotions
- Annual declarations
- Bank Details
- Tax Number
- RSC Code's

#### **9.3.1.3 *Ex-employees***

This would effectively be the same as personnel records plus possible exit interview and forwarding address.

#### **9.3.1.4 *Pension Fund Records***

- Claims (Withdrawals, Retirements, Deaths and Disabilities)
- Member Data
- Transfers / Liquidations
- Pensioners Annuity / Traditional Funds
- Disability
- Accounting Records





#### **9.3.1.5 Medical Aid Information**

- Claims
- Member Data
- Accounting Records
- Rules and amendments thereto

#### **9.3.2 Projects & Accounts Receivable**

- Client Details – addresses; contact person
- All Projects opened with the following information - Lockup / Engagement Partner; Project Manager
- For each project the following details
  - All Time and disbursements charged to each Project
  - All time and expense entries per person
  - All invoices billed to clients and their status Outstanding
  - Work in progress per Project

#### **9.3.3 Accounts payable / Expense claims**

- Vendor Details - Addresses, Bank details, Payment terms
- KPMG Bank details
- All Vendor invoices / expense claims
- All payments to vendors

#### **9.3.4 General Ledger**

- All amounts from other subsystems interfaced into GL
- All financial information for KPMG for last 3 years - Financial Statements
- Detail per type of Account.

#### **9.3.5 Cash Management**

- All Bank details for KPMG
- Downloaded Bank statements from bank imported into Cash Management
- Account reconciliation



### **9.3.6 Fixed Assets**

- All Fixed Asset information
- Most Serial numbers for computer equipment
- Asset Category
- Depreciation Methods per category
- Balances per Asset

## **9.4 Further information and assistance**

Further information regarding the subjects and categories or records listed here are available from:

**The Information Officer: Oloff Van Niekerk**

**KPMG**

**85 Empire Road**

**Parktown**

**Tel: (011) 647 7188**

**Fax: (011) 647 6137**

**e-mail: [Oloff.vanniekerk@kpmg.co.za](mailto:Oloff.vanniekerk@kpmg.co.za)**

## 10 Useful references

### 10.1 Websites

The Human Rights Commission	<a href="http://www.sahrc.org.za/paia.htm">http://www.sahrc.org.za/paia.htm</a>
The Promotion of Access to Information Act	<a href="http://www.gov.za/gazette/acts/2000/a2-00.pdf">http://www.gov.za/gazette/acts/2000/a2-00.pdf</a>
Company Internet site	www.kpmg.co.za



## **11 Annexure 1 List of companies subject to the manual**

- KPMG Inc.;
- KPMG Services (Pty) Ltd.

The above list is subject to change from time to time, for further assistance please contact the Information Officer.



## 12 Annexure 2 Prescribed forms for access to a record of KPMG

### A. Particulars of private body

<b>Contact Details:</b>	
Head (as defined in the Act)	
Information Officer	
Postal Address	
Physical Address	
Phone Number	
Fax Number	

### B. Particulars of person requesting access to the record

<p>(a) <i>The particulars of the person who requests access to the record must be recorded below.</i></p> <p>(b) <i>Furnish an address and/or fax number in the Republic to which information must be sent.</i></p> <p>(c) <i>Proof of identity is required from both the requester and any person or any party acting on behalf of the requester. The original identity document or such other proof satisfactory to the head or Information Officer of Waco will need to be presented with this request by the requester or the requester's representative before the request will be processed.</i></p> <p>(d) <i>If the request is made on behalf of another person, proof of the capacity in which the request is made also be presented with this request.</i></p>
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#### DETAILS OF REQUESTER

Surname	
Full names	

Identity Number	
Postal Address	
Telephone Number	
Fax Number	
Email address	

If a request is made on behalf of another person the requester is obliged to identify him/herself and to provide proof of the mandate under which the request is made, to the satisfaction of the Information Officer.

**C. Particulars of person on whose behalf request is made**

Surname	
Name	
Identity Number	

**D. Particulars of record**

<p>(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.</p> <p>(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.</p> <p>(c) The requester's attention is drawn to the grounds on which the private body must or may refuse access to a record (in certain instances this may be mandatory in others it may be discretionary):</p> <ul style="list-style-type: none"> <li>• Mandatory protection of the privacy of a third party who is a natural person (human being);</li> <li>• Mandatory protection of commercial information of third party;</li> <li>• Mandatory protection of certain confidential information of a third party;</li> </ul>
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- *Mandatory protection of the safety of individuals, and the protection of property;*
- *Mandatory protection of records privileged from production in legal proceedings;*
- *Commercial information of a private body;*
- *Mandatory protection of research information of a third party and a private body.*

**Description of record or relevant part of the record:**

Category	Description 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 (**currently R50.00**) has been paid.*
- (b) *If the prescribed request fee is amended 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 therefore.*

<b>The requester qualifies for an exemption in payment of fees.</b> (mark the appropriate box)		<u>Yes</u>	<u>No</u>
<b>Reason</b>			

**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:
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*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.*

<b>1. If the record is in written or printed form -</b>			
	copy of record*		inspection of record
<b>2. If record consists of visual images -</b> (this includes photographs, slides, video recordings, computer-generated images,			



sketches, etc.)						
	view the images		copy of the images*		transcription of the images*	
<b>3. If record consists of recorded words or information which can be reproduced in sound -</b>						
	listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)			
<b>4. If record is held on computer or in an electronic or machine-readable form -</b>						
	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? <b>A postal fee is payable.</b>					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 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 \_\_\_\_\_ 20

SIGNATURE OF REQUESTER / PERSON ON WHOSE BEHALF REQUEST IS MADE

