

# **Nexia Levitt Kirson**

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**(Registration Number: 934887E)**

Manual in terms of section 51 of the Promotion of  
Access to Information Act, 2 of 2000

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**Nexia  
Levitt Kirson**

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# PROMOTION OF ACCESS TO INFORMATION ACT, 2 OF 2000 (THE ACT)

## SECTION 51 MANUAL OF NEXIA LEVITT KIRSON (REGISTRATION NUMBER: 934887E)

### 1. CONTACT PARTICULARS

<b>Head of business:</b>	DV Hotz	<b>Information officer:</b>	Jono Hotz
<b>Postal Address:</b>	PO Box 1930 Westville Durban 3630	<b>Physical Address:</b>	Dalbergia on Forest Square, 11 Derby Place Deby Downs Office Park, Westville Durban 3629
<b>Telephone Number:</b>	031 266 2250	<b>Fax Number:</b>	031 266 2299
<b>E-mail Address:</b>	reception@nlk.co.za		
<b>Website:</b>	www.nlk.co.za		

### 2. INTRODUCTION

Nexia Levitt Kirson trades as a Partnership and an independent member of Nexia International. They are a firm of chartered accountants registered with the South African Institute of Chartered Accountants (SAICA) and registered auditors with the Independent Regulatory Board of Auditors (IRBA).

### 3. GUIDE IN TERMS OF SECTION 10 OF THE ACT

**3.1** 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.

**3.2** 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 section 53 and 54 of the Act.

**3.3** 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](http://www.sahrc.org.za)

## **4. FACILITATION OF A REQUEST FOR ACCESS TO INFORMATION**

Information which is not readily available as indicated in this manual, may be requested in accordance with the procedure prescribed in terms of The Act. Copies of the prescribed forms to be completed for submitting a request, are available from **Nexia Levitt Kirson**, [www.nlk.co.za](http://www.nlk.co.za).

## **5. INFORMATION AVAILABLE IN TERMS OF OTHER APPLICABLE LEGISLATION**

- Administration of Estates Act 66 of 1965
- Auditing Profession Act 26 of 2005
- Basic Conditions of Employment Act 75 of 1997
- Broad-based Black Economic Empowerment Act 53 of 2003
- Companies Act 71 of 2008
- Close Corporations Act 69 of 1984
- Compensation for Occupational Injuries and Health Diseases Act 130 of 1993
- Employment Equity Act 55 of 1998
- Financial Advisory and Intermediary Services Act 37 of 2002
- Financial Intelligence Centre Act 38 of 2001
- Financial Sector Regulation Act, 9 of 2017
- Income Tax Act 58 of 1962
- Labour Relations Act 66 of 1995
- National Credit Act 34 of 2005
- Occupational Health and Safety Act 85 of 1993
- Promotion of Access to Information Act 2 of 2000
- Protection of Personal Information Act 4 of 2013
- Skills Development Levies Act 9 of 1999
- Skills Development Act 97 of 1998
- Tax Administration Act 28 of 2011
- Unemployment Contributions Act 4 of 2002
- Unemployment Insurance Act 63 of 2001
- Value Added Tax Act 89 of 1991

## **6. INFORMATION AUTOMATICALLY AVAILABLE**

- Newsletters
- Pamphlets \ Brochures
- Pricelists
- Marketing and Promotional Material
- [www.nlk.co.za](http://www.nlk.co.za)

## **7. INFORMATION AVAILABLE IN TERMS OF THE ACT - ON REQUEST**

### **Statutory Business Records**

- Certificate of Change of Name
- Certificate of Incorporation
- Certificate to Commence Business
- Dividend Register
- Directors Attendance Register
- Index of Members
- Memorandum of Incorporation
- Minutes of Shareholders Meetings
- Minutes of Directors Meetings
- Other Minute Books
- Register of Directors and Officers
- Register of Directors Shareholding
- Resolutions
- Shareholders Agreements
- Members Register
- Cooperation Agreements
- Minute Books
- Resolutions Passed at Meetings

### **Accounting Records**

- Annual financial statements and working papers
- General ledger
- Subsidiary ledgers (receivables, payables, etc.)
- Bank statements, cheque books, cheques
- Customer and supplier statements and invoices
- Cash books and petty cash books
- Fixed asset register
- Tax returns and assessments
- VAT returns
- Lease or instalment sale agreements
- Budgets and business plans
- Insurance records
- Investment records
- Auditor's reports
- Internal auditors' reports
- Inventory records
- Systems documentation
- Management reviews
- Capital expenditure
- Credit agreements

### **Fixed Property**

- Building plans
- Leases

- Mortgage bonds or other encumbrances
- Title deeds

### **Information Technology**

- Agreements
- Audits
- Client database
- Development or investment plans
- Disaster recovery
- Hardware
- Internet
- Licenses
- Systems support, programming and development
- LAN Installations
- Operating systems
- Software packages
- Telephone exchange equipment
- Telephone lines, leased lines and data lines

### **Insurance**

- Claim records
- Details of coverage, limits and insurers
- Insurance policies

### **Legal, Agreements and Contracts**

- Agreements with contractors, suppliers and clients
- Agreements with customers
- Agreements with shareholders, officers or directors
- Complaints, pleadings, briefs and other documents pertaining to actual, pending or threatened litigation, arbitration or investigation
- Joint venture agreements, partnership agreements, participation, franchise, co-marketing, co-promotion or other alliance agreements
- Material agreements relating to provision of services or materials
- Material licenses, permits and authorisations
- Restraint agreements
- Sale agreements
- Settlement agreements
- Warranty agreements

### **Personnel Records**

- Attendance register
- Disciplinary records
- Employee evaluation and performance records
- Employee information records
- Employee loans
- Employment applications

- Employment contracts
- Employment equity plan
- Health and safety records
- IRP 5 and IT 3 certificates
- Letters of appointment
- Leave applications
- Maternity leave policy
- Medical aid records
- Personnel File
- Policies and procedures
- Records of foreign employees
- Recruitment and appointments
- Scholarships and bursaries
- Study assistance schemes
- Time records
- Training and development
- UIF, PAYE and SDL returns
- Workmen's Compensation Documents

#### **Sales and Marketing**

- Brochures, newsletters and marketing material
- Products

## **8. GENERAL**

N/A

## **9. REQUESTING PROCEDURES**

A person who wants access to the records must complete the necessary request forms that is available at the offices of Nexia Levitt Kirson, or can be accessed on [www.justice.gov.za/inforeg](http://www.justice.gov.za/inforeg). The completed request form must be sent to the address or fax number provided in this manual and marked for the attention of the Information Officer.

Please provide sufficient details to enable the company to identify:

- a. The record(s) requested
- b. The requester (and if an agent is lodging the request, proof of capacity)
- c. The form of access required
- d. The postal address or fax number of the requester in the Republic
- e. If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof
- f. The right which the requester is seeking to exercise or protect with an explanation of the reason the record is required to exercise or protect the right.

## 10. PRESCRIBED FEES

- A requestor is required to pay the prescribed fees before a request will be processed;
- 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);
- A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit
- Records may be withheld until the fees have been paid.
- The fee structure is available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at [www.sahrc.org.za](http://www.sahrc.org.za) and as an appendix to this manual.

## 11. PROTECTION OF PERSONAL INFORMATION PROCESSED

COMPANY is committed to protecting the privacy of personal information of our data subjects. The information you share with us as a data subject allows us to provide you with the best experience with our products and services, or as a stakeholder.

COMPANY has dedicated policies and procedures in place to protect all personal information collected and processed by us. Please read below for more information on how we collect, process, use and disclose personal information.

### 11.1 The purpose of processing of personal information

We process personal information for various reasons, including but not limited to the following:

- To manage information, products and/or services requested by data subjects
- To help us identify data subjects when they contact us
- Manage customers
- To maintain customer records
- Recruitment purposes
- Employment purposes
- Apprenticeship purposes



- Training purposes
- Travel purposes
- Financial and tax purposes
- Legal or contractual purposes
- Health and safety purposes
- To monitor access, secure and manage our premises and facilities
- To transact with our suppliers
- To improve the quality of our products and services
- To help us detect and prevent fraud and money laundering under FICA
- To help us recover debts
- Marketing purposes

### 11.2 Data subject categories and personal information processed

<b>Customers</b>	e-mail address Financial history ID number Physical address Telephone number
<b>Employees</b>	Age Biometric information Criminal history, alleged commission of offence and proceedings in respect of these offences Education history e-mail address Gender ID number Marital status Physical address Race Sex Telephone number
<b>Group companies</b>	e-mail address Financial history ID number Location information Physical address Telephone number
<b>Suppliers</b>	e-mail address Physical address Telephone number
<b>Visitors (Walk in)</b>	in) - ID number in) - Physical address in) - Telephone number

### 11.3 Recipients with whom personal information is shared

In processing your personal information, we may share it within the group of companies or with other third parties. These include but are not limited to:

- Statutory authorities
- Law enforcement agencies
- Tax authorities
- Medical schemes
- Employee pension and provident funds
- Industry bodies
- Contractors, vendors, or suppliers
- Payment processors
- Email management and distribution tools
- Data storage providers
- Server hosts
- Service providers

#### **11.4 Security measures implemented to protect personal information**

We have identified our security risks over the personal information we process in line with the Protection of Personal Information Act, and we have implemented various security measures to ensure reasonable protection against the risk of loss, misuse, unauthorised access and disclosure, alteration and destruction of the personal information.

We also take steps to ensure that operators that process personal information on behalf of company name apply adequate safeguards as outlined above.

#### **11.5 Trans-border flows of personal information**

We may transfer to, and store personal information we collect about you, in countries other than South Africa, if the relevant business transactions or situation requires trans-border processing. These countries may not have the same data protection laws as South Africa, and in this instance, we will only transfer the information if we have consent from you, or it is necessary for the performance or conclusion of a contract between us.

#### **11.6 Personal information received from third parties**

When we receive personal information from a third party on behalf of a data subject, we require confirmation that they have written consent from the data subject that they are aware of the contents of this PAIA manual and the Privacy Policy, and do not have any objection to our processing their information in accordance with this policy.

Where information on third parties is provided by a data subject, or a third party provides information on a data subject, that information may be taken into account with other personal information.

#### **11.7 Data Breaches**

Where there are reasonable grounds to believe that the personal information of a data subject has been accessed or acquired by any unauthorised person, NEXIA LEVITT KIRSON shall notify:

- a) the Regulator; and
- b) the data subject, unless the identity of such data subject cannot be established.

The notification will be made as soon as reasonably possible after the discovery of the compromise, taking into account

the legitimate needs of law enforcement or any measures reasonably necessary to determine the scope of the compromise and to restore the integrity of the responsible party's information system.

## 12. AVAILABILITY OF THE MANUAL

Copies of the manual are available for inspection, free of charge, at the offices of Nexia Levitt Kirson, from the South African Human Rights Commission and at: [www.nlk.co.za](http://www.nlk.co.za).