

NEXIA LEVITT KIRSON

(Practice number: 934887E)

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



PROMOTION OF ACCESS TO INFORMATION ACT, 2 OF 2000 (THE ACT).....3

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

SECTION 51 MANUAL OF NEXIA LEVITT KIRSON

(PRACTICE NUMBER:934887E)

1. CONTACT PARTICULARS

| | | | |
|--------------------------|---|-----------------------------|---|
| Head of business: | DV Hotz | Information officer: | DV Hotz |
| Postal address: | PO Box 1930 Westville KwaZulu Natal 3630 | Physical address: | Suites 1-3, Dalbergia Forest Square 11 Derby Place Derby Downs Office Park Westville KwaZulu Natal 3629 |
| Telephone number: | 031 266 2250 | Fax number: | 031 266 2299 |
| E-mail address: | contact@nlk.co.za | | |
| Website: | www.nlk.co.za | | |

2. INTRODUCTION

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

3. GUIDE IN TERMS OF SECTION 10 OF THE ACT

Any person who wishes to exercise any right contemplated in The Act may obtain a copy of the information guide issued by the Human Rights Commission in all official languages, from the Human Rights Commission, contact number (011) 877-3600 or www.sahrc.co.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.

5. INFORMATION AVAILABLE IN TERMS OF OTHER LEGISLATION

Information is available in terms of certain provisions of the following legislation:

- 5.1 BASIC CONDITIONS OF EMPLOYMENT ACT 75 OF 1997
- 5.2 BBBEE ACT 53 OF 2003
- 5.3 COMPENSATION FOR OCCUPATIONAL INJURIES AND HEALTH DISEASES ACT 130 OF 1993
- 5.4 ELECTRONIC COMMUNICATIONS AND TRANSACTIONS ACT 25 OF 2002
- 5.5 EMPLOYMENT EQUITY ACT 55 OF 1998
- 5.6 FINANCIAL INTELLIGENCE CENTRE ACT 38 OF 2001
- 5.7 INCOME TAX ACT 58 OF 1962
- 5.8 LABOUR RELATIONS ACT 66 OF 1995
- 5.9 NATIONAL CREDIT ACT 34 OF 2005
- 5.10 OCCUPATIONAL HEALTH AND SAFETY ACT 85 OF 1993
- 5.11 PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000
- 5.12 SKILLS DEVELOPMENT LEVIES ACT 9 OF 1999
- 5.13 SKILLS DEVELOPMENT ACT 97 OF 1998
- 5.14 UNEMPLOYMENT CONTRIBUTIONS ACT 4 OF 2002
- 5.15 UNEMPLOYMENT INSURANCE ACT 63 OF 2001
- 5.16 VALUE ADDED TAX ACT 89 OF 1991
- 5.17 ADMINISTRATION OF ESTATES ACT 66 OF 1965
- 5.18 AUDITING PROFESSION ACT 26 OF 2005
- 5.19 FINANCIAL ADVISORY AND INTERMEDIARY SERVICE ACT 37 OF 2002
- 5.20 FINANCIAL SERVICES BOARD ACT 97 OF 1990

6. INFORMATION AUTOMATICALLY AVAILABLE

The following categories of records are automatically available for inspection, purchase or photocopying:

- 6.1 NEWSLETTERS
- 6.2 PAMPHLETS / BROCHURES
- 6.3 MARKETING AND PROMOTIONAL MATERIAL
- 6.4 WWW.NLK.CO.ZA

7. INFORMATION AVAILABLE IN TERMS OF THE ACT

The subjects on which the business holds records and the categories on each subject are as listed below. Nexia Levitt Kirson comprises of a number of service lines which can be viewed on the website www.nlk.co.za. The following records are held in respect of both the firm and clients as indicated.

Please note that a requestor is not automatically allowed access to these records and that access to them may or must be refused in accordance with section 62 to 69 of The Act.

- 7.1 CLIENT SERVICE RECORDS
 - Client annual financial statements
 - Client correspondence
 - Client audit files
 - Client agreements
 - Client statutory records
 - Client tax records
 - Client business information
 - Working papers
- 7.2 FINANCE AND ADMINISTRATION
 - Accounting records
 - Annual financial statements
 - Agreements
 - Banking records
 - Correspondence
 - Invoices and statements
 - Tax records

7.3 HUMAN RESOURCES

- Accounting and payroll records
- BEE statistics
- Professional development records and performance appraisals
- Employment equity records
- Personnel files including letters of appointment and contracts
- Job descriptions
- Leave records
- PAYE, UIF and SDL records and returns
- Policies and procedures
- Codes of conduct

7.4 QUALITY CONTROL AND REGULATORY

- Accreditation documentation
- Codes of conduct
- Firm audit manuals
- Firm quality control manuals
- Code of ethics
- HR policies and procedures manual
- Independence manual
- Training and CPD manual

7.5 INFORMATION TECHNOLOGY

- Contracts and agreements
- Equipment registers
- Insurance records
- Client database
- Licenses
- Telephone exchange equipment
- Telephone lines, leased lines and data lines

7.6 LEARNING AND EDUCATION

- Training material
- Legislative handbooks

7.7 MARKETING AND COMMUNICATION

- Proposal documents
- Brochures
- Newsletters
- Promotional material

7.8 CLIENT SECRETARIAL RECORDS

- Annual Statutory Returns
- Certificate of Change of Name
- Certificate of Incorporation
- Certificate to Commence Business
- Memorandum and Articles of Association
- Memorandum of Incorporation and alterations / amendments
- Notice and minutes of shareholders' meetings
- Minutes of directors' meetings
- Register of company secretary and auditors
- Register of directors and officers
- General resolutions
- Special resolutions
- Shareholders' agreements
- Shareholders' register
- Founding Statement and amendments
- Minute books
- Trust deed
- Addendums to trust deed
- Letters of authority

7.9 CLIENT TAX RECORDS

- Income tax returns
- Provisional tax returns
- Tax assessments
- Documents relating to where the objection and appeal is lodged
- Records relating to taxable gain or assessed capital loss
- VAT documents

8. REQUESTING PROCEDURES

A person who wants access to the records must complete the necessary request form, that is available at the offices of Nexia Levitt Kirson, or can be accessed on www.sahrc.org.za. 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.

The requestor must provide sufficient detail on the request form to enable the head of the private body to identify the record and the requester. The requester should also indicate which form of access is required. 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.

A requestor is required to pay the prescribed fees as per the website of the South African Human Rights Commission at www.sahrc.org.za, or the website of The Department Of Justice And Constitutional Development (under regulations) at <http://www.doj.gov.za/> before a request will be processed. 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. Fees for access and reproduction are payable in terms of Section 54(7) of the Promotion of Access to Information Act 2000, Regulation 11.

Nexia Levitt Kirson will within 30 days of receipt of the request decide whether to grant or decline the request and give notice with reasons (if required) to that effect. The 30 day period within which Nexia Levitt Kirson has to decide whether to grant or refuse the request, may be extended for a further period of not more than 30 days, if the request is for a large volume of information, or the request requires search for information held and the information cannot reasonably be obtained within the original 30 day period. Nexia Levitt Kirson will notify the requestor in writing should an extension be sought.

9. AVAILABILITY OF THE MANUAL

Copies of this 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.