

PAIA MANUAL

Elite Accounting and Tax Solutions CC

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

Registration number 2009/084706/23 · Date of compilation: 9 October 2026 · Date of last revision: 17 October 2026

1. List of acronyms and abbreviations

Acronym	Meaning
CC	Close corporation
DIO	Deputy Information Officer
FIC Act	Financial Intelligence Centre Act 38 of 2001
IO	Information Officer
Minister	Minister of Justice and Constitutional Development
PAIA	Promotion of Access to Information Act 2 of 2000 (as amended)
POPIA	Protection of Personal Information Act 4 of 2013
Practice	Elite Accounting and Tax Solutions CC
Regulator	Information Regulator (South Africa)
RMCP	Risk Management and Compliance Programme in terms of section 42 of the FIC Act
SARS	South African Revenue Service

2. Purpose of this manual

This manual is useful to the public to:

- check the categories of records held by the Practice which are available without a person having to submit a formal PAIA request;
- understand how to make a request for access to a record of the Practice, by providing a description of the subjects on which the Practice holds records and the categories of records held on each subject;
- know the description of the records of the Practice which are available in accordance with any other legislation;
- access all the relevant contact details of the Information Officer who will assist the public with the records they intend to access;
- know the description of the guide on how to use PAIA, as updated by the Regulator, and how to obtain access to it;
- know if the Practice will process personal information, the purpose of processing, and the description of the categories of data subjects and of the information relating thereto;
- know the recipients or categories of recipients to whom the personal information may be supplied;
- know if the Practice has planned to transfer or process personal information outside the Republic of South Africa; and

- know whether the Practice has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

3. Key contact details for access to information

3.1 Information Officer

Detail	Information Officer
Name	Caroline Scopetti (Member)
Information Regulator registration no.	2026-068820 (registered 9 October 2026)
Telephone	083 483 7661 (office phone; the office WhatsApp is on the same number)
Email	office@elite-accounting.co.za

The Practice has not designated a Deputy Information Officer. All requests must be directed to the Information Officer.

3.2 Head office

Detail	Head office
Registration number	2009/084706/23
Postal address	PO Box 7151, Bonaero Park, 1622
Physical address	34 Boslelie Crescent, Clearwater Estate, Parkhaven Ext 3, Boksburg, 1459
Telephone	083 483 7661
Email	office@elite-accounting.co.za
Website	www.elite-accounting.co.za

4. Guide on how to use PAIA and how to obtain access to the guide

The Regulator has, in terms of section 10(1) of PAIA, updated and made available the revised Guide on how to use PAIA ("Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.

The Guide is available in each of the official languages and in braille. It contains the description of:

- the objects of PAIA and POPIA;
- the postal and street address, phone and fax number and, if available, electronic mail address of the Information Officer of every public body, and every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA and section 56 of POPIA;
- the manner and form of a request for access to a record of a public body contemplated in section 11, and of a private body contemplated in section 50;
- the assistance available from the Information Officer of a public body in terms of PAIA and POPIA;
- the assistance available from the Regulator in terms of PAIA and POPIA;

- all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging an internal appeal, a complaint to the Regulator, and an application with a court against a decision by the information officer of a public body, a decision on internal appeal, or a decision by the Regulator or the head of a private body;
- the provisions of sections 14 and 51 requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- the provisions of sections 15 and 52 providing for the voluntary disclosure of categories of records by a public body and private body, respectively;
- the notices issued in terms of sections 22 and 54 regarding fees to be paid in relation to requests for access; and
- the regulations made in terms of section 92.

Members of the public can inspect or make copies of the Guide from the offices of the Practice and of the Regulator during normal working hours. The Guide can also be obtained upon request to the Information Officer, or from the website of the Regulator (infoeregulator.org.za). A copy of the Guide is available in English and Afrikaans for public inspection during normal office hours at the Practice's head office.

Information Regulator	Contact details
Physical address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Telephone	010 023 5200 • Toll free 0800 017 160
Email	enquiries@infoeregulator.org.za
Complaints	infoeregulator.org.za/complaints
Website	infoeregulator.org.za

5. Categories of records available without a person having to request access

Category of records	Types of record
Public information about the Practice	Information on the Practice's services, published marketing material and the information on its website
Records lodged with CIPC	Founding statement and amendments, available from CIPC in terms of the Close Corporations Act
This manual	PAIA Manual, available on the website, on request and at the head office
Client Privacy Notice	Available on the website and on request

The Minister has not published a notice in terms of section 52(2) of PAIA in respect of the Practice.

6. Description of the records available in accordance with any other legislation

Records are kept in accordance with the following legislation, where applicable to the Practice. This list is not exhaustive.

Ref	Legislation
1	Basic Conditions of Employment Act 75 of 1997

Ref	Legislation
2	Close Corporations Act 69 of 1984
3	Companies Act 71 of 2008 (as applicable to close corporations)
4	Compensation for Occupational Injuries and Diseases Act 130 of 1993
5	Electronic Communications and Transactions Act 25 of 2002
6	Employment Equity Act 55 of 1998
7	Financial Intelligence Centre Act 38 of 2001
8	Income Tax Act 58 of 1962
9	Labour Relations Act 66 of 1995
10	Occupational Health and Safety Act 85 of 1993
11	Promotion of Access to Information Act 2 of 2000
12	Protection of Personal Information Act 4 of 2013
13	Regulation of Interception of Communications and Provision of Communication-related Information Act 70 of 2002
14	Skills Development Levies Act 9 of 1999
15	Tax Administration Act 28 of 2011
16	Unemployment Insurance Act 63 of 2001
17	Unemployment Insurance Contributions Act 4 of 2002
18	Value-Added Tax Act 89 of 1991

7. Description of the subjects on which the Practice holds records and categories of records held

Subjects on which the Practice holds records	Categories of records
Practice and statutory records	Founding statement (CK1) and amendments (CK2) Member records and members' resolutions Annual returns and CIPC correspondence
Financial records	Accounting records and annual financial statements Bank statements and banking records Invoices, statements and fee records Asset register, including the register of laptops issued to employees Insurance policies and claims
Tax records	Income tax returns and assessments PAYE, UIF and SDL records (EMP201, EMP501) VAT records (where applicable) Correspondence with SARS

Subjects on which the Practice holds records	Categories of records
Human resources	Employment contracts and personnel files Payroll, leave and attendance records IRP5 certificates Disciplinary Code and Procedure, and disciplinary and training records Employee exit checklists Confidentiality undertakings and POPIA training acknowledgements UIF and COIDA records Laptop issue, acknowledgement and return forms Employee Privacy Notice acknowledgements
Clients	Engagement letters and client agreements Client identification and verification records (FICA) Clients' accounting records, payroll records and supporting documents Tax returns, assessments and SARS correspondence prepared or received on behalf of clients Compiled annual financial statements and working papers Company secretarial records and CIPC filings prepared on behalf of clients Correspondence with clients
Regulatory and professional	Risk Management and Compliance Programme (RMCP) Reports to the Financial Intelligence Centre Targeted financial sanctions screening log and FIC staff training records Information Officer registration with the Regulator Professional body membership and CPD records (CIBA, SAIT) Tax practitioner registration records
Suppliers and service providers	Supplier agreements and contact details Invoices and payment records
Information technology and security	Software licences and subscriptions Work From Home and Company Laptop Policy (the Practice's information security rules for laptops, remote work and incident reporting) Records of the inspection and monitoring of Practice laptops, and activity tracking reports Compliance registers: security incidents, use of laptop passwords, work-from-home authorisations, yearly record reviews, staff training and service providers (operators)

Note: Many of the records listed above, in particular client records, personnel records and records relating to reports to the Financial Intelligence Centre, contain confidential or personal information of third parties and are subject to the grounds of refusal in Chapter 4 of Part 3 of PAIA. Access to such records will not automatically be granted.

8. Processing of personal information

8.1 Purpose of processing personal information

- To render accounting, bookkeeping, tax, payroll and company secretarial services to clients;
- To comply with legal obligations, including those under the FIC Act, the Tax Administration Act and other tax legislation, and labour legislation;
- To verify the identity of clients and their beneficial owners, and to screen clients, beneficial owners and employees against the targeted financial sanctions list;
- To submit returns and other documents to SARS, CIPC, the Department of Employment and Labour and other authorities on behalf of clients;
- To comply with the requirements of professional bodies (CIBA and SAIT);
- To administer the employment of staff;
- To allocate work, manage the performance of employees and check working hours, including through activity tracking on Practice laptops;
- To protect the security of client information, systems and Practice equipment, including inspecting, monitoring and remotely supporting Practice laptops under the Work From Home and Company Laptop Policy;
- To manage relationships with suppliers and service providers; and
- To communicate with clients and other stakeholders.

8.2 Description of the categories of data subjects and of the information or categories of information relating thereto

Under section 1 of POPIA, personal information includes information about an identifiable, existing juristic person, such as a company or close corporation. Client entities are therefore data subjects in their own right, and their registration, tax and VAT numbers, banking and financial information are protected as personal information, in the same way as information about individuals.

Categories of data subjects	Personal information that may be processed
Clients who are natural persons (individuals and sole proprietors)	Name and surname, identity or passport number, date of birth Contact details and addresses Income tax reference number Marital status and details of spouse and dependants (for tax purposes) Financial information, income, assets, liabilities, bank details Medical aid and medical expense information, and disability information, to the extent required for tax returns Targeted financial sanctions screening results

Categories of data subjects	Personal information that may be processed
Client entities (companies and close corporations), and their directors, members, shareholders and beneficial owners	Registered name, registration number, tax and VAT numbers, addresses Names, identity numbers, contact details and addresses of directors, members, shareholders and beneficial owners Financial and banking information Targeted financial sanctions screening results
Employees of clients (for payroll services)	Name, identity number, tax number, contact details Remuneration, deductions, leave and bank details UIF information
Employees of the Practice	Name, identity number, date of birth, nationality, contact details and address Bank details, tax number, remuneration, leave and IRP5 records Next-of-kin details, qualifications and employment history Performance, training and disciplinary records Health information, only where required (sick notes, injury on duty, disability) Targeted financial sanctions screening results Login records, records of the use of Practice laptops (browsing history and installed software), remote support sessions, activity tracking records (start and finish times, active and idle time, and applications and websites used), and laptop location only when lost or stolen Driver's licence and vehicle details, where duties include driving
Suppliers and service providers	Name, contact details, registration and VAT numbers Bank details

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

Category of personal information	Recipients or categories of recipients
Tax information of clients and employees	South African Revenue Service
Company information of clients	Companies and Intellectual Property Commission (CIPC eServices and BizPortal)
Payroll and employee information	Department of Employment and Labour (UIF through uFiling, and the Compensation Fund); Rand Mutual Assurance (RMA), for clients registered with it; SARS (eFiling and e@syFile); banks (salary payments); medical aid and retirement funds (where applicable)
Information about Practice equipment and incidents	Insurers, for claims for lost, stolen or damaged equipment
Client identification and transaction information	Financial Intelligence Centre, where required by law
Client and practice records	Professional bodies (CIBA, SAIT) for practice review or disciplinary purposes, where required

Category of personal information	Recipients or categories of recipients
All categories	Cloud software and IT service providers who host or process information on the Practice's behalf; law enforcement agencies or courts where required by law

8.4 Planned transborder flows of personal information

The Practice uses cloud-based software and storage services, including Sage Business Cloud Accounting, Sage 200 Evolution (installed on Practice computers), Sage Payroll (including Sage Business Cloud Payroll Professional), SARS eFiling, SARS e@syFile, Win Tax, DraftWorx, Microsoft 365 (Outlook, OneDrive and Teams), Microsoft Quick Assist, Google (Gmail and Chrome Remote Desktop), TeamViewer, AnyDesk and UltraViewer (remote support sessions by software consultants, for example for Sage 200 Evolution, opened only with the Practice's permission and attended for the whole session), Zoom (online meetings), MWEB (email), Afrihost (Practice email accounts, including office@elite-accounting.co.za), WhatsApp, Dropbox, Infodocs, AutoEntry, Bitwarden, ActivTrak, Adobe Acrobat (PDF editing, document sharing and electronic signatures), and Anthropic (Claude, an AI assistant used to help prepare documents and review records). The servers of some of these service providers may be located outside the Republic of South Africa. Where personal information is transferred outside South Africa, the Practice will do so only in accordance with section 72 of POPIA, including where the recipient is subject to a law, binding corporate rules or binding agreement that provides an adequate level of protection.

The Practice also submits information through official online systems in South Africa: SARS eFiling and e@syFile, CIPC eServices and BizPortal, uFiling, the Compensation Fund online system and RMA.

8.5 General description of information security measures

The Practice has implemented the following measures to secure the personal information it processes:

- Access to client and staff records is restricted to authorised staff who require it to perform their duties;
- Systems are protected by individual user logins and passwords, managed through a password manager. Laptop passwords are issued and held by the Information Officer, and staff use their own logins for SARS eFiling;
- Electronic records are stored on reputable cloud platforms with access controls, namely Microsoft OneDrive and the Practice's shared Dropbox folder, and backed up monthly to a second, separate location. Additional backups are made with AOMEI Backupper (backup software installed on the Practice computer) to external hard drives that are encrypted, kept securely at the Practice and not used for any other purpose; old external drives are wiped or destroyed when no longer needed;
- Every employee is bound by confidentiality in their contract of employment and the Employee Privacy Notice, and communicates with clients only through the Practice's email addresses, the office WhatsApp number and the office business phone, never from a personal phone or personal email;
- Practice laptops are governed by the Work From Home and Company Laptop Policy: they are used only for Practice work, are password-protected, connect only to the employee's own password-protected home Wi-Fi or own mobile hotspot (never to open or public Wi-Fi), store client files only in Sage, the Practice's OneDrive (including the laptop Desktop and Documents folders, which synchronise to it) and the Practice's shared Dropbox folder, and may be inspected, monitored and remotely accessed by the Practice;

- Client documents and messages received on the office WhatsApp, on the Information Officer's own WhatsApp and email accounts (Outlook, Gmail and MWEB), and on other mobile devices used for Practice purposes, are saved to the Practice's files where they form part of the client's records. WhatsApp chats and emails with clients are kept as a reference record for as long as the client relationship continues and thereafter for as long as they are reasonably required, as explained in the Practice's Client Privacy Notice. WhatsApp chat backups are end-to-end encrypted. These devices are protected by a PIN or biometric lock and can be located and wiped remotely if lost or stolen;
- Staff must report any loss, theft or suspected unauthorised access to the Information Officer immediately, and in any event within 24 hours, and the Practice notifies the Regulator and affected data subjects of security compromises as required by section 22 of POPIA;
- Staff may use internet search engines and AI tools only for general questions and item, code or exchange-rate searches, without any client, supplier or personal names or identifying details, and may not upload full client documents to them;
- Physical records are kept in a secure office, and client source documents are returned to clients or stored securely. Original client documents may be taken home by staff only for authorised work from home, must be kept secure and returned on the next office day, and may not be photographed with personal devices; and
- Records are retained for at least the periods required by law, and for longer where reasonably required to deal with later enquiries, audits, assessments, disputes or claims (POPIA section 14(1)(b)). Older records are reviewed each year and disposed of securely when no longer reasonably required.
- Payroll records processed in Sage VIP (no longer used; replaced by Sage Payroll Professional) are kept as backups until the end of the retention period under section 29 of the Tax Administration Act 28 of 2011 and section 31 of the Basic Conditions of Employment Act 75 of 1997, and are then destroyed securely.

9. Procedure for requesting access

1. A requester must complete Form 2 (Request for Access to Record) prescribed by the PAIA Regulations, available from the Regulator's website or from the Information Officer, and submit it to the Information Officer at the email or address in section 3.
2. The requester must provide sufficient detail on the request form to enable the Information Officer to identify the record and the requester, and must state the right the requester is seeking to exercise or protect and explain why the record is required for the exercise or protection of that right.
3. The requester must pay the prescribed request fee before the request is processed, as well as any access fee where access is granted.
4. The Information Officer will decide on the request within 30 days of receiving it. This period may be extended once by a further period of not more than 30 days in the circumstances permitted by section 57 of PAIA, in which case the requester will be notified.
5. If the request is made on behalf of another person, the requester must submit proof of the capacity in which the request is made.

A data subject who only wishes to confirm whether the Practice holds their personal information, or to have it corrected or deleted, may do so free of charge under POPIA, as set out in the Practice's Client Privacy Notice and Employee Privacy Notice.

9.1 Prescribed fees

The following fees for private bodies are prescribed by the PAIA Regulations, as published by the Regulator:

Description	Amount
Request fee, payable by every requester	R140.00
Photocopy or printed black and white copy, per A4 page or part thereof	R2.00
Copy in computer-readable form on a flash drive provided by the requester	R40.00
Copy on a compact disc provided by the requester / provided by the Practice	R40.00 / R60.00
Transcription of an audio record, per A4 page	R24.00
Search and preparation, per hour or part thereof (excluding the first hour)	R145.00, up to a maximum of R435.00
Deposit, if the search exceeds six hours	One third of the access fee
Postage, email or other electronic transfer	Actual expense, if any

9.2 Grounds for refusal

The Practice may refuse access to records on the grounds set out in Chapter 4 of Part 3 of PAIA, including:

- mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of personal information;
- mandatory protection of the commercial information of a third party, including the confidential financial and tax information of the Practice's clients;
- mandatory protection of confidential information of third parties if disclosure would breach a duty of confidence owed in terms of an agreement;
- mandatory protection of the safety of individuals and the protection of property;
- mandatory protection of records privileged from production in legal proceedings; and

- the commercial information of the Practice, including trade secrets and financial, commercial or technical information which, if disclosed, would be likely to cause harm to its commercial or financial interests.

9.3 Remedies

The Practice does not have an internal appeal procedure. A requester or third party who is dissatisfied with a decision of the Information Officer may, within 180 days of being notified of the decision, lodge a complaint with the Regulator or apply to a court with appropriate jurisdiction for relief.

10. Availability of the manual

A copy of this manual is available:

- on the Practice's website, www.elite-accounting.co.za;
- at the head office of the Practice for public inspection during normal business hours;
- to any person upon request and upon payment of a reasonable prescribed fee; and
- to the Regulator upon request.

A fee for a copy of the manual, as contemplated in annexure B of the Regulations, shall be payable per each A4-size photocopy made.

11. Updating of the manual

The head of the Practice will update this manual on a regular basis, and at least annually, and whenever the Practice's records, contact details or processing of personal information change.

Legal references

Law	Relevance to this manual
Promotion of Access to Information Act 2 of 2000	Section 51 (manual), sections 50 to 57 (requests), Chapter 4 of Part 3 (grounds for refusal), section 78 (remedies)
Protection of Personal Information Act 4 of 2013	Section 1 (personal information includes juristic persons), sections 18 to 22 and 72, and the Information Officer duties in sections 55 and 56
Financial Intelligence Centre Act 38 of 2001	Client due diligence, record-keeping, RMCP and reporting
Information Regulator	PAIA Guide, forms, fees and complaints

Issued by

Signed: Caroline Scopetti, 19 October 2026

Caroline Scopetti

Member and Information Officer, Elite Accounting and Tax Solutions CC

Date: 19/10/26