



VHA ACCOUNTING SOLUTIONS INC

Registration Number : 2012/084664/21

POPI and PAIA POLICY STATEMENT AND MANUAL

Published in terms of Section 51 of the Promotion
of Access to Information Act 2 of 2000 PAIA and
Protection of Personal Information (POPI) Act 4 of
2013

Updated : July 2021

Version 2.1

TABLE OF CONTENTS

PAGE

Table of Contents

1.0 INTRODUCTION	3
2.0 AVAILABILITY OF THIS POPI POLICY STATEMENT	3
3.0 GUIDES TO THE PAIA AND POPI ACTS	3
4.0 DULY AUTHORISED PERSONS	4
5.0 COMPANY CONTACTS	4
6.0 COMPANY RECORDS	4
7.0 CATEGORIES OF REQUESTERS	5
8.0 RECORDS AVAILABLE IN TERMS OF ANY LEGISLATION	5
9.0 PROCESSING OF PERSONAL INFORMATION	6
10 PERSONAL DATA PROTECTION PRINCIPLES	8
11 THE PURPOSE OF PROCESSING OF PERSONAL INFORMATION	8
12 NON DISCLOSURE OF PERSONAL INFORMATION TO THIRD PARTIES	10
13 OUR CLIENT'S RIGHTS	11
14 SECURITY SAFEGUARDS	12
15 SECURITY BREACHES	13
16 CLIENTS REQUESTING RECORDS	14
17 THE CORRECTION OF PERSONAL INFORMATION	14
18 SPECIAL PERSONAL INFORMATION	14
19 THE PROCESSING OF PERSONAL INFORMATION OF CHILDREN	15
20 INFORMATION OFFICER	15
21 DIRECT MARKETING	15
22 TRANSBORDER INFORMATION FLOWS	16
23 LIMITATION OF POWERS OF SEARCH AND SEIZURE (PROFESSIONAL PRIVILEGE)	16
24 OFFENCES AND PENALTIES	17
25 REQUEST FEE	17
26 REQUEST PROCEDURE	17
27 REMEDIES	18
FORM C	19

1.0 INTRODUCTION

1.1 VHA Accounting Solutions Inc is a company of registered accountants that is obligated to comply with The Protection of Personal Information Act 4 of 2013.

1.2 POPI requires VHA Accounting Solutions Inc to inform their clients as to the manner in which their personal information is used, disclosed and erased. The VHA Accounting Solutions Inc guarantees its obligation to protecting its clientele's privacy and ensuring that their personal information is used appropriately, transparently, securely and in accordance with applicable laws. The Policy sets out the manner in which the VHA Accounting Solutions Inc deals with their clientele's personal information and stipulates the purpose for which said information is used;

1.3 This policy and compliance framework establishes measures and standards for the protection and lawful processing of personal information within our organisation provides principles regarding the right of individuals to privacy and to reasonable safeguard of their personal information;

1.4 The PAIA and POPI Acts give effect to everyone's constitutional right of access to information held by private sector or public bodies, if the record or personal information 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.

2.0 AVAILABILITY OF THIS POPI POLICY STATEMENT

2.1 This manual is published on the Company website at <http://vhaaccounting.co.za> or alternatively, a copy can be requested from our offices and the address is provided under section 4 below.

3.0 GUIDES TO THE PAIA AND POPI ACTS

Guides to the PAIA and POPI Acts can be obtained, and queries directed to:

3.1 PAIA ACT

PAIA ACT	South African Human Rights Commission Promotion of Access to Information Act Unit Research and Documentation Department Private Bag 2700 Houghton Johannesburg 2041 Telephone number: (011) 484 8300 Fax number: (011) 484 7146/7 Website : www;sahrc;org;za E-mail : PAIA@sahrc;org;za
----------	--

3.2 POPI ACT

POPI ACT	Information Regulator (details still to be published);
----------	---

4.0 DULY AUTHORISED PERSONS

- 4.1 Data Privacy Protection Responsible (DPPR) or Information Protection Officer;
Vidyanth Bhola is the duly authorised officer E-mail:
vidyanth@vhaaccounting.com

Telephone number: 083 584 1807

Physical Address :
43 Montgomery Drive
Athlone
Pietermaritzburg
Kwa Zulu Natal
3200

5.0 COMPANY CONTACTS

43 Montgomery Drive
Athlone
Pietermaritzburg
Kwa Zulu Natal
3201
Phone number : 083 584 1807
Email address vidyanth@vhaaccounting.co.com

6.0 COMPANY RECORDS

6.1 Human Capital Resources records

- 6.1.1 Employee Records;
- 6.1.2 Employment Contracts;
- 6.1.3 Training schedules and material;
- 6.1.4 Personnel Guidelines, Policies and Procedures;
- 6.1.5 Attendance and COVID 19 monitoring records;
- 6.1.6 Payroll Records;
- 6.1.7 Recruitment Records.

6.2 Legal and related documents

- 6.2.1 General Contract Documentation;
- 6.2.2 Company Guidelines, Policies and Procedures;

6.2.3 Immovable Property Records;

6.2.4 Statutory Records.

6.3 Business client records

6.3.1 Financial records;

6.3.2 Statutory and legal documents;

6.3.3 Contracts;

6.3.4 Employee, customer and supplier information;

6.3.5 Correspondences;

6.3.6 Databases.

6.4 Third parties

6.4.1 Statutory information;

6.4.2 Client records;

6.4.3 Variety of information and documents;

6.4.4 Any information processed on our behalf or on behalf of our clients.

7.0 CATEGORIES OF REQUESTERS

7.1 Requesters have been classified into four categories:

7.1.1 A Personal Requester: requests information about himself/herself/itself;

7.1.2 A Representative Requester: requests information relating to and on behalf of someone else;

7.1.3 A Third Party Requester: requests information about another person;

7.1.4 A Public Body: requests information in the public interest.

8.0 RECORDS AVAILABLE IN TERMS OF ANY LEGISLATION

8.1 VHA Accounting Solutions Inc retains records and documents in terms of legislation listed below; Unless disclosure is prohibited in terms of legislation, regulations, contractual agreements, or otherwise, records that are required to be made available in terms of these Acts shall be made available for inspection by interested parties in terms of the requirements and conditions of the Act; the below mentioned legislation, and applicable internal policies and procedures, should such interested parties be entitled to such information. A request to access must be done in accordance with the prescriptions of the Act.

- 8.1.1 Companies Act No; 71 of 2008;
- 8.1.2 Business Act No; 71 of 1991;
- 8.1.3 Basic Condition of Employment Act No; 75 of 1997;
- 8.1.4 Constitution of the Republic of South Africa 2008;
- 8.1.5 Customs and Exercise Act No; 91 of 1964;
- 8.1.6 Debt Collectors Act No; 114 of 1998;
- 8.1.7 Financial Advisory and Intermediary Services Act No 38 of 1997;
- 8.1.8 Income Tax Act No; 58 of 1962;
- 8.1.9 Insolvency Act No; 24 of 1936;
- 8.1.10 Promotion of Access to information Act, No 2 of 2000;
- 8.1.11 Protection of Personal Information Act; No 4 of 2013;
- 8.1.12 Close Corporation Act 61 of 1973;
- 8.1.13 Unemployment Contributions Act 4 of 2002;
- 8.1.14 Skills Development Act 97 of 1998;
- 8.1.15 Skills Development Levies Act 9 of 1999;
- 8.1.16 Value Added Tax Act 89 of 1991;
- 8.1.17 Medical Schemes Act 131 of 1998.

9.0 PROCESSING OF PERSONAL INFORMATION

- 9.1 VHA Accounting Solutions Inc takes the privacy and protection of personal information genuinely and will only process personal information in accordance with the current applicable legislation;
- 9.2 Section 9 of POPI states that “Personal Information may only be processed if, given the purpose for which it is processed, it is adequate, relevant and not excessive;” VHA Accounting Solutions Inc collects and processes client’s personal information pertaining to the client’s financial needs. The type of information will depend on the need for which it is collected and will be processed for that purpose only. Whenever possible, VHA Accounting Solutions Inc will inform the client as to the information required and the information deemed optional. Examples of personal information we collect include, but is not limited to:
 - 9.2.1 The Client’s Identity number, name, surname, address, postal code, marital status, and number of dependants;
 - 9.2.2 Description of the client’s residence, business, assets; financial information, banking details and business statutory records;

- 9.3 VHA Accounting Solutions Inc also collects and processes the client's personal information for marketing purposes in order to ensure that our products and services remain relevant to our clients and potential clients;
- 9.4 VHA Accounting Solutions Inc aims to have agreements in place with all product suppliers, insurers, clients and third party service providers to ensure a mutual understanding with regard to the protection of the client's personal information; VHA Accounting Solutions Inc suppliers will be subject to the same regulations as applicable to VHA Accounting Solutions Inc;
- 9.5 We shall collect personal information directly from the client whose information we require, unless:
- 9.5.1 the information is of public nature and record, or
 - 9.5.2 the client has agreed with the collection of their personal information from another source, or
 - 9.5.3 the information collected is called for the conduct of proceedings in any court or tribunal, where these proceedings have commenced or are reasonably anticipated; or
 - 9.5.4 The information is required to maintain our lawful and legitimate interests; or
 - 9.5.5 where requesting consent would prejudice the objective of the collection of the information; or
 - 9.5.6 where requesting consent is not reasonably practical in the circumstances; or
 - 9.5.7 The compilation of the information from another source does not prejudice the client; or
 - 9.5.8 the information to be compiled is necessary for the preservation of law and order or national security; or
 - 9.5.9 the information is being compiled to comply with a legal obligation, including an obligation to SARS; or
 - 9.5.10 the information collected is called for the conduct of proceedings in any court or tribunal, where these proceedings have commenced or are reasonably anticipated; or
 - 9.5.11 The information is required to maintain our lawful and legitimate interests; or
 - 9.5.12 where requesting consent would prejudice the objective of the collection of the information; or
 - 9.5.13 where requesting consent is not reasonably practical in the circumstances.

10 PERSONAL DATA PROTECTION PRINCIPLES

- 10.1 We stick to the principles relating to Processing of Personal Data set out in the GDPR and POPI Act Chapter 3;
- 10.2 Lawfulness, Fairness and Transparency; Processed lawfully, fairly and in a transparent manner or in a reasonable manner that does not infringe the privacy of the data subject;
- 10.3 Purpose Limitation; Collected only for specified, explicit and legitimate purposes;
- 10.4 Data Minimisation; Adequate, relevant and limited to what is necessary in relation to the purposes for which it is Processed;
- 10.5 Accuracy; Accurate and where necessary kept up to date;
- 10.6 Storage Limitation; Not kept in a form which permits identification of Data Subjects for longer than is necessary for the purposes for which the data is Processed;
- 10.7 Quality of information. The data processor must ensure that the information is kept complete, accurate, not misleading and updated where necessary;
- 10.8 Security, Integrity and Confidentiality; Processed in a manner that ensures its security using appropriate technical and organisational measures to protect against unauthorised or unlawful Processing and against accidental loss, destruction or damage;
- 10.9 Data Subject's Rights and Requests; Made available to Data Subjects and Data Subjects permitted to exercise certain rights in relation to their Personal Data;
- 10.10 Accountability; We are liable for and able to demonstrate compliance with the data protection principles listed above.

11 THE PURPOSE OF PROCESSING OF PERSONAL INFORMATION

- 11.1 We process personal information for a variety of purposes, including but not limited to the following:
 - 11.1.1 To provide the best quality deliverables for our clients;
 - 11.1.2 To assist clients, meet statutory requirements;
 - 11.1.3 To provide or manage any information, products and/or services requested by data subjects;
 - 11.1.4 To help us identify data subjects when they contact VHA Accounting Solutions Inc;
 - 11.1.5 To maintain customer records;

- 11.1.6 To enable our clients to meet statutory requirements;
 - 11.1.7 To enable our clients to meet audit requirements;
 - 11.1.8 For recruitment and employment purposes;
 - 11.1.9 For attachment and training purposes;
 - 11.1.10 For general internal administration, financial and tax purposes;
 - 11.1.11 For legal or contractual purposes;
 - 11.1.12 For health and safety purposes and prevention and management of COVID 19;
 - 11.1.13 To monitor access, secure and manage our premises and facilities;
 - 11.1.14 To help us improve the quality of our products and services;
 - 11.1.15 To help us detect and prevent fraud and money laundering;
 - 11.1.16 To help us recover business debts;
 - 11.1.17 To carry out analysis and customer profiling; and
 - 11.1.18 To identify other products and services which might be of interest to Data Subjects and to apprise them about our products and services;
- 11.2 According to section 10 of POPI, personal information may only be processed if certain conditions, listed below, are met along with supporting information for VHA Accounting Solutions Inc processing of Personal Information:
- 11.2.1 The client's consent to the processing: - consent is obtained from clients during the introductory, appointment and needs analysis stage of the relationship;
 - 11.2.2 The necessity of processing: in order to conduct an accurate analysis of the client's needs for purposes of amongst other credit limits, insurance requirements, etcetera;
 - 11.2.3 Processing complies with an obligation imposed by law on the VHA Accounting Solutions Inc;
 - 11.2.4 Processing protects a legitimate interest of the client — it is in the client's best interest to have a full and proper needs analysis performed in order to provide them with an applicable and beneficial product or service; Processing is necessary for pursuing the legitimate interests of the VHA Accounting Solutions Inc or of a third party to whom information is supplied in order to provide VHA Accounting Solutions Inc clients with products and or services both VHA Accounting Solutions Inc and any of our product suppliers require certain personal information from the clients in order to make an expert decision on the unique and specific product and or service required;
- 11.3 Consequently, the pertinent personal information privacy ethics relating to the processing thereof including, but not limited to, the collection, handling, transfer,

distribution, correction, storage, archiving and deletion will be applied to any personal information processed by VHA Accounting Solutions Inc;

- 11.4 We shall advise our clients of the purpose of the collection of the personal information;
- 11.5 We shall retain records of the personal information we have collected for the minimum period as required by law unless the client has furnished their consent or instructed us to retain the records for a longer period;
- 11.6 We shall destroy or delete records of the personal information (so as to deidentify the client) as soon as reasonably possible after the time period for which we were entitled to hold the records have expired.

12 NON DISCLOSURE OF PERSONAL INFORMATION TO THIRD PARTIES

- 12.1 We do not share the personal information of our data subjects with any third parties, except if:
 - 12.1.1 we are compelled to provide such information for legal or regulatory purposes;
 - 12.1.2 we are obligated to do so for purposes of standing or future legal proceedings,
 - 12.1.3 we are involved in the prevention of fraud, loss, bribery, or corruption;
 - 12.1.4 they perform services and process personal information on our behalf;
 - 12.1.5 this is required to provide or manage any information, products and/or services to data subjects; or
 - 12.1.6 needed to help us advance the quality of our products and services;
 - 12.1.7 We will send our data subjects notifications or communications if we are obligated by law, or in terms of our contractual relationship with them;
 - 12.1.8 We will only release personal information to government authorities if we are required to do so by law;
 - 12.1.9 POPI Section 9 the Act recognises that the right to access information cannot be unlimited and should be subject to reasonable and justifiable limitations, including but not limited to ;
 - 12.1.9.1 Restrictions aimed at the reasonable protection of privacy;
 - 12.1.9.2 Commercial confidentiality;
 - 12.1.9.3 Effective, efficient, and good governance;
- 12.2 We shall restrict the processing of personal information:
 - 12.2.1 where the accuracy of the information is contested, for a period sufficient to enable us to verify the accuracy of the information;

- 12.2.2 where the purpose for which the personal information was collected has been achieved and where the personal information is being retained only for the purposes of proof;
 - 12.2.3 where the client requests that the personal information is not destroyed or deleted, but rather retained; or
 - 12.2.4 where the client requests that the personal information be transmitted to another automated data processing system;
- 12.3 In terms of refusal to access to the records, POPI Act and PAIA Act stipulates the following grounds for refusing requests for information:
- 12.3.1 protection of the privacy of a third party who is a natural person;
 - 12.3.2 protection of commercial information of a third party;
 - 12.3.3 protection of certain confidential information of a third party;
 - 12.3.4 protection of safety of individuals and protection of property;
 - 12.3.5 protection of records privileged from production in legal proceedings;
 - 12.3.6 commercial information of the Private Body;
 - 12.3.7 protection of research information of a third party and of the Private Body;
 - 12.3.8 mandatory protection of personal information and for disclosure of any personal information to, in addition to any other legislative, regulatory, or contractual agreements, comply with the provisions of the Protection of Personal Information Act 4 of 2013;
 - 12.3.9 mandatory protection of the commercial information of a third party (section 64) if the record contains:
 - 12.3.9.1 trade secrets of the third party;
 - 12.3.9.2 financial, commercial, scientific, or technical information which disclosure could likely cause harm to the financial or commercial interests of that third party;
 - 12.3.9.3 information disclosed in confidence by a third party to VHA Accounting Solutions Inc, if the disclosure could put that third party at a disadvantage in negotiations or commercial competition;
 - 12.3.9.4 The commercial activities (section 68) of a private body, such as VHA Accounting Solutions Inc, which may include trade secrets of VHA Accounting Solutions Inc.

13 OUR CLIENT'S RIGHTS

- 13.1 In cases where the client's consent is required to process their personal information, this consent may be withdrawn;

- 13.2 In cases where we process personal information without consent to protect a legitimate interest, to comply with the law or to pursue or protect our legitimate interests, the client has the right to object to such processing;
- 13.3 All clients are entitled to lodge a complaint regarding our application of POPI with the Information Regulator;
- 13.4 The prescribed forms for the exercise of these rights are provided in the schedule to this Compliance Statement.

14 SECURITY SAFEGUARDS

- 14.1 In order to secure the integrity and confidentiality of the personal information in our possession, and to protect it against loss or damage or unauthorised access, we must continue to implement the following security safeguards:
- 14.1.1 Our business premises where records are kept must remain protected by access control, burglar alarms and armed response;
- 14.1.2 All the user terminals on our internal computer network and our servers must be protected by passwords which must be changed on a regular basis;
- 14.1.3 Our email infrastructure (currently running on Outlook 365) must comply with industry standard security safeguards and meet the General Data Protection Regulation (GDPR);
- 14.1.4 Vulnerability assessments must be carried out on our digital infrastructure on an annual basis to identify weaknesses in our systems and to ensure we have adequate security in place; Archived files must be stored behind locked doors and access control to these storage facilities must be implemented;
- 14.1.5 We must use an internationally recognised Firewall, like ESET Internet Security, to protect the data on our local servers, and we must run antivirus protection at least every 10 minutes to ensure our systems are kept updated with the latest patches; The security of this system must comply with the GDPR;
- 14.1.6 Our staff must be trained to carry out their duties in compliance with POPI, and this training must be ongoing;
- 14.1.7 It must be a term of the contract with every staff member that they must maintain full confidentiality in respect of all of our clients' affairs, including our clients' personal information; Employment contracts for staff whose duty it is to process a client's personal information, must include an obligation on the staff member
- 14.1.7.1 to maintain the Company's security measures, and
- 14.1.7.2 to notify their manager/supervisor immediately if there are reasonable grounds to believe that the personal information of a client has been accessed or acquired by any unauthorised person;

14.1.8 The processing of the personal information of our staff members must take place in accordance with the rules established in compliance with labour legislation;

14.1.9 The digital work profiles and privileges of staff who have left out employ must be properly terminated; The personal information of clients and staff must be destroyed timeously in a manner that de-identifies the person;

14.2 These security safeguards must be verified on a regular basis to ensure effective implementation, and these safeguards must be continually updated in response to new risks or deficiencies;

14.3 The security systems must audit and identify the intruders and all sub processors of client data.

15 SECURITY BREACHES

15.1 Should it appear that the personal information of a client has been accessed or acquired by an unauthorised person, we must notify the Information Regulator and the relevant client/s, unless we are no longer able to identify the client/s; This notification must take place as soon as reasonably possible;

15.2 Such notification must be given to the Information Regulator first as it is possible that they, or another public body, might require the notification to the client/s be delayed;

15.3 The notification to the client must be communicated in writing in one of the following ways:

15.3.1 by mail to the client's last known physical or postal address;

15.3.2 by email to the client's last known email address;

15.3.3 by publication on our website or in the news media; or

15.3.4 as directed by the Information Regulator.

15.4 This notification to the client must give sufficient information to enable the client to protect themselves against the potential consequences of the security breach, and must include:

15.4.1 a description of the possible consequences of the breach;

15.4.2 details of the measures that we intend to take or have taken to address the breach;

15.4.3 the recommendation of what the client could do to mitigate the adverse effects of the breach; and

15.4.4 if known, the identity of the person who may have accessed, or acquired the personal information.

16 CLIENTS REQUESTING RECORDS

- 16.1 On production of proof of identity, any person is entitled to request that we confirm, free of charge, whether or not we possess any personal information about that person in our records;
- 16.2 If we hold such personal information, on request, and upon payment of a fee of R750-00 plus VAT, we shall provide the person with the record, or a description of the personal information, including information about the identity of all third parties or categories of third parties who have or have had access to the information; We shall do this within a reasonable period of time, in a reasonable manner and in an understandable form;
- 16.3 A client requesting such personal information must be advised of their right to request to have any errors in the personal information corrected, which request shall be made on the prescribed application form;
- 16.4 In certain circumstances, we will be obliged to refuse to disclose the record containing the personal information to the client; In other circumstances, we will have discretion as to whether or not to do so;
- 16.5 In all cases where the disclosure of a record will entail the disclosure of information that is additional to the personal information of the person requesting the record, the written consent of the Information Officer (or his delegate) will be required and that person shall make their decision having regard to the provisions of Chapter 4 of Part 3 of the Promotion of Access to Information Act;
- 16.6 If a request for personal information is made and part of the requested information may, or must be refused, every other part must still be disclosed.

17 THE CORRECTION OF PERSONAL INFORMATION

- 17.1 A client is entitled to require us to correct or delete personal information that we have, which is inaccurate, irrelevant, excessive, out of date, incomplete, misleading, or which has been obtained unlawfully;
- 17.2 A client is also entitled to require us to destroy or delete records of personal information about the client that we are no longer authorised to retain;
- 17.3 Upon receipt of such a lawful request, we must comply as soon as reasonably practicable;
- 17.4 In the event that a dispute arises regarding the clients rights to have information corrected, and in the event that the client so requires, we must attach to the information, in a way that it will always be read with the information, an indication that the correction of the information has been requested but has not been made;
- 17.5 We must notify the client who has made a request for their personal information to be corrected or deleted what action we have taken as a result of such a request.

18 SPECIAL PERSONAL INFORMATION

- 18.1 Special rules apply to the collection and use of information relating to a person's religious or philosophical beliefs, their race or ethnic origin, their trade union

membership, their political persuasion, their health or sex life, their biometric information, or their criminal behaviour;

18.2 We shall not process any of this Special Personal Information without the client's consent, or where this is necessary for the establishment, exercise or defence of a right or an obligation in law;

18.3 Having regard to the nature of our work, it is unlikely that we will ever have to process special personal information, but should it be necessary the guidance of the Information Officer, or his delegate, must be sought;

19 THE PROCESSING OF PERSONAL INFORMATION OF CHILDREN

19.1 We may only process the personal information of a child if we have the consent of the child's parent or legal guardian.

20 INFORMATION OFFICER

20.1 Our Information Officer is designated to be our Executive Director whose responsibilities include:

20.1.1 Ensuring compliance with POPI;

20.1.2 Dealing with requests which we receive in terms of POPI;

20.1.3 Working with the Information Regulator in relation to investigations;

20.2 In carrying out his duties, our Information Officer must ensure that:

20.2.1 our compliance manual is developed, implemented, monitored and maintained;

20.2.2 a personal information impact assessment is done to ensure that adequate measures and standards exist in order to comply with the conditions for the lawful processing of personal information;

20.2.3 that this Compliance Manual is developed, monitored, maintained and made available;

20.2.4 that internal measures are developed together with adequate systems to process requests for information or access to information; and

20.2.5 that internal awareness sessions are conducted regarding the provisions of POPI, the Regulations, codes of conduct or information obtained from the Information Regulator; and

20.2.6 that copies of this manual are provided to persons at their request, upon payment of a fee to be determined by the Information Regulator.

21 DIRECT MARKETING

21.1 We may only carry out direct marketing (using any form of electronic communication) to clients if:

21.1.1 they were given an opportunity to object to receiving direct marketing material by electronic communication at the time that their personal information was collected; and

21.1.2 they did not object then or at any time after receiving any such direct marketing communications from us;

21.2 We may only approach clients using their personal information, if we have obtained their personal information in the context of providing legal services to them, and we may then only market legal services to them;

21.3 We may only carry out direct marketing (using any form of electronic communication) to other people if we have received their consent to do so;

21.4 We may approach a person to ask for their consent to receive direct marketing material only once, and we may not do so if they have previously refused their consent;

21.5 A request for consent to receive direct marketing must be made in the prescribed manner and form. The prescribed form of this request and consent is an annexure to this Compliance Manual;

21.6 All direct marketing communications must disclose our identity and contain an address or other contact details to which the client may send a request that the communications cease.

22 TRANSBORDER INFORMATION FLOWS

22.1 We may not transfer a client's personal information to a third party in a foreign country, unless:

22.1.1 the client consents to this, or requests it; or

22.1.2 such third party is subject to a law, binding corporate rules or a binding agreement which protects the personal information in a manner similar to POPI, and such third party is governed by similar rules which prohibit the onward transfer of the personal information to a third party in another country; or

22.1.3 the transfer of the personal information is required for the performance of the contract between ourselves and the client; or

22.1.4 the transfer is necessary for the conclusion or performance of a contract for the benefit of the client entered into between ourselves and the third party; or

22.1.5 the transfer of the personal information is for the benefit of the client and it is not reasonably possible to obtain their consent and that if it were possible the client would be likely to give such consent.

23 LIMITATION OF POWERS OF SEARCH AND SEIZURE (PROFESSIONAL PRIVILEGE)

23.1 The powers of search and seizure conferred by a search warrant issued at the request of the Information Regulator must not be exercised in respect of any communication between ourselves and our clients in connection with the giving of

legal advice to the client with respect to their obligations, liabilities, or rights or any communications made in connection with or in contemplation of proceedings under or arising out of POPI;

23.2 In the event that we raise the point of privileged information during a search and confiscate operation, the person executing the warrant may request that the Registrar of the High Court attach and remove that article or document for safe custody until a court of law has made a ruling on the question of privilege.

24 OFFENCES AND PENALTIES

24.1 POPI provides for serious penalties for the contravention of its terms; For minor offences a guilty party can receive a fine or be imprisoned for up to 12 months; For serious offences the period of imprisonment rises to a maximum of 10 years; Administrative fines for the company can reach a maximum of R10 million; Breaches of this Compliance Manual will also be viewed as a serious disciplinary offence;

24.2 It is therefore essential that we adhere strictly to the terms of this Compliance Statement and protect our client's personal information in the same way as if it was our own.

25 REQUEST FEE

25.1 Request fees shall be payable if any.

26 REQUEST PROCEDURE

26.1 Records held by VHA Accounting Solutions Inc may be accessed by requests only once the prerequisites requirements for access have been met;

26.2 A personal requester is a requester who is seeking access to a record containing information about the requester;

26.3 VHA Accounting Solutions Inc will voluntarily provide the requested information or give access to any record with regard to the requester's personal information;

26.4 The requestor must utilise the prescribed Form C, addressed to the duly authorised person, at the address, fax number or electronic address mentioned above; Form C is attached to this document;

26.5 The requester must provide sufficient detail on the request for to enable the duly authorised person to identify the record, the requester and the form of access required;

26.6 The requester should specify his or her postal address in the Republic of South Africa; Section 53(2) and (b) and (c);

26.7 The requester mu identify the right that is sought to be exercised or protected and explain why the requested record is required for the exercise or protection of that right Section 53(2)(d);

26.8 If in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner; That manner and the necessary particulars must be specified; If the request is made on behalf of another person, the

requester must submit proof of the capacity in which the requestor is making the request Section 53(20(f)(e).

27 REMEDIES

27.1 The company does not have internal appeal procedures regarding PAIA and POPI Act requests; As Such, the decision made by the duly authorised persons in POPI Act section 2 (c) is final, If a requests is denied, the requestor is entitled to apply to a court with appropriate jurisdiction.

FORM C

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

(Section 53(1) of the Promotion of Access to Information Act, 2000 (Act No; 2 of 2000))
[Regulation 10]

A; Particulars of VHA Accounting Solutions Inc

Information;;
.....;;

B; Particulars of person requesting access to the record

- (a) The particulars of the person who requests access to the record must be given below;
- (b) The address and/or fax number in the Republic to which the information is to be sent must be given;
- (c) Proof of the capacity in which the request is made, if applicable, must be attached;

Full names and surname.....;;
Identity number.....
Postal address:
Telephone number: (.....); Fax number: (.....);
E-mail address:

Capacity in which request is made, when made on behalf of another person:

C; Particulars of person on whose behalf request is made

This section must be completed ONLY if a request for information is made on behalf of another person;
Full names and surname:
Identity number:;;

D; Particulars of record

- (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;
- (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;

1; Description of record or relevant part of the record:
.....
.....

2; Reference number, if available:
.....

3; Any further particulars 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 has been paid;
- (b) 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 for exemption;

Reason for exemption from payment of fees:

.....

.....

.....

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 below, state your disability and indicate in which form the record is required;

Disability:.....;;

Form in which record is required:.....;;

.....

Mark the appropriate box with an X;

NOTES:

- (a) Compliance with your request for access in the specified form may depend 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;

1; If the record is in written or printed form						
<input type="checkbox"/>	copy of record*	<input type="checkbox"/>	inspection of record	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2; If record consists of visual images (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.);						
<input type="checkbox"/>	view the images	<input type="checkbox"/>	copy of the images*	<input type="checkbox"/>	transcription of the images*	<input type="checkbox"/>
3; If record consists of recorded words or information which can be reproduced in sound						
<input type="checkbox"/>	listen to the soundtrack (audio cassette or digital)	<input type="checkbox"/>	transcription of soundtrack* (written or printed document)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4; If record is held on computer or in an electronic or machine-readable form						
<input type="checkbox"/>	printed copy of record*	<input type="checkbox"/>	printed copy of information	<input type="checkbox"/>	copy in computer readable form*	<input type="checkbox"/>

			derived from the record*		(memory stick 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? Postage is payable;	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 record requested is required for the exercise 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 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

This PAIA manual of VHA Accounting Solutions Inc is approved and signed by the director of VHA Accounting Solutions Inc on this.....; day of 20...;;

.....
Vidyanth Bhola, The Director
VHA Accounting Solutions Inc