BOOYSEN
ACCOUNTANTS

PAIA Manual

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Manual of Innovative Cloud Corporation (Pty) Ltd t/a Booysen Accountants, prepared in terms of section 51 of the Promotion of Access to Information Act 2 of 2000 (PAIA).

1. Purpose of this manual

PAIA gives everyone the right to request access to records held by a private body where the record is required to exercise or protect a right (section 50). This manual tells you which records we hold, how to ask for them, what it costs, why a request may be refused and what you can do if it is. It also describes how we process personal information under the Protection of Personal Information Act 4 of 2013 (POPIA), as section 51 of PAIA requires.

2. Particulars of the organisation

Item	Detail
Registered name	Innovative Cloud Corporation (Pty) Ltd
Trading name	Booysen Accountants
Registration number	2024/593269/07
Nature of business	Accounting practice licensed through the Chartered Institute for Business Accountants (CIBA): accounting, taxation, payroll, company secretarial, independent reviews, compilations and advisory services
Head of the private body	DJ (Johan) Booysen, Executive Director
Street address	Co-Work @ Midstream, Midlands Office Park West, Mount Quray Road, Midstream, 1692
Postal address	We have no postal box; post may be delivered to the street address above. We prefer all requests and correspondence by email
Other offices	Unit 3, Cnr Pine & Shepstone Street, Greyperm Heights, Greytown, 3250 · Jacobs Bay, West Coast, 7395 (by appointment only)
Telephone	+27 (0)12 740 7703
Email	info@booysengroup.co.za
Website	booysengroup.co.za

3. Information Officer and contact details

Address all PAIA requests to our Information Officer.

Role	Name	Contact
Information Officer	DJ (Johan) Booysen, Executive Director	info@booysengroup.co.za, subject line “PAIA request” · +27 (0)12 740 7703

Role	Name	Contact
Deputy Information Officer	Monique Booysen, Director	info@booysengroup.co.za · +27 (0)12 740 7703

Email is our preferred channel for PAIA requests. Street address, for hand delivery by arrangement: Co-Work @ Midstream, Midlands Office Park West, Mount Quray Road, Midstream, 1692. We do not have a postal box.

4. Guide on how to use PAIA (Information Regulator)

The Information Regulator has published a Guide on how to use PAIA and POPIA, in each official language (section 10 of PAIA). You can get it:

- on the Regulator's website, www.inforegulator.org.za, or from its office at Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191 (010 023 5200);
- from us: inspect a copy in English or Afrikaans at our Midstream office during office hours, Monday to Friday 08:00 to 16:30, or ask our Information Officer for a copy using Form 1 of the PAIA Regulations, 2021.

5. Records available in terms of other legislation

We keep records in accordance with the following legislation, as it applies to us. Where a law gives you a right to a record, it may be available under that law as well.

- Basic Conditions of Employment Act 75 of 1997
- Close Corporations Act 69 of 1984
- Companies Act 71 of 2008
- Compensation for Occupational Injuries and Diseases Act 130 of 1993
- Electronic Communications and Transactions Act 25 of 2002
- Employment Equity Act 55 of 1998
- Financial Intelligence Centre Act 38 of 2001
- Income Tax Act 58 of 1962
- Labour Relations Act 66 of 1995
- Occupational Health and Safety Act 85 of 1993
- Protection of Personal Information Act 4 of 2013
- Skills Development Levies Act 9 of 1999
- Tax Administration Act 28 of 2011
- Trust Property Control Act 57 of 1988
- Unemployment Insurance Act 63 of 2001 and Unemployment Insurance Contributions Act 4 of 2002
- Value-Added Tax Act 89 of 1991

We have not published a notice under section 52 of PAIA. The following are freely available on our website without a request: our Terms & Conditions of Our Services, Privacy Policy, this manual, service information and Insights articles.

6. Records held by the organisation

The list below helps you identify a record. Listing a category does not mean access will be given; section 9 sets out when a request may be refused. Our clients' records are held in confidence, so a request by anyone other than the client will usually be refused unless the client consents.

Subject	Categories of records
Company secretarial	Memorandum of Incorporation, registration certificate, securities register, register of directors, minutes and resolutions, CIPC filings, beneficial ownership records
Finance and tax	Accounting records, annual financial statements, management accounts, tax returns and assessments, VAT and PAYE records, bank statements, invoices, debtor and creditor records, insurance policies
Human resources	Employment contracts, personnel files, payroll and tax certificates, leave records, disciplinary records, training and CPD records, job applications
Clients	Quotations and engagement letters, FICA client due diligence records, correspondence, working papers, and the accounting, tax, payroll and secretarial records we hold for clients, invoices and statements
Suppliers and operators	Contracts, operator agreements, invoices and banking details
Professional and regulatory	CIBA practice licence, SAIPA membership, SARS tax practitioner registration, Financial Intelligence Centre registration, practice review reports
Information technology	IT and security policies, access records, incident register, backup records
Marketing and communication	Website enquiries, newsletter subscriber lists and consents, brochures and website content

7. How to request access to a record

1. Complete Form 2 of the PAIA Regulations, 2021 (Request for Access to Record). It is on the Information Regulator's website, or ask us for a copy.
2. Send it to our Information Officer by email to info@booysengroup.co.za, our preferred channel. Hand delivery at our Midstream office is possible by arrangement.
3. Give enough detail for us to identify the record and you, say in what form you want access, and state which right you want to exercise or protect and why the record is required for it (section 53).
4. Include a copy of your identity document. If you act for someone else, include proof of your authority.
5. We tell you in writing if a request fee or deposit is payable. We process the request once it is paid.
6. We decide within 30 days of receiving the request. We may extend that once, by up to 30 days, and will tell you why (section 57). If we do not decide in time, the request is regarded as refused (section 58).
7. We tell you our decision and any access fee on Form 3. Where the record concerns a third party, we notify them first and they may respond within 21 days (sections 71 and 72).

8. Fees payable

The fees below are prescribed for private bodies in the PAIA Regulations, 2021, as published by the Information Regulator.

Item	Fee
Request fee, payable by every requester except a personal requester asking for their own personal information	R140.00
Photocopy or printed copy, per A4 page or part of it	R2.00
Copy on a flash drive you provide	R40.00

Item	Fee
Copy on a CD you provide	R40.00
Copy on a CD we provide	R60.00
Transcription of an audio record, per A4 page	R24.00
Transcription of visual images	Cost of an outsourced service, quoted first
Search and preparation, per hour or part of an hour, excluding the first hour	R145.00, to a maximum of R435.00
Deposit where search and preparation will take more than six hours	One third of the access fee
Postage, email or other electronic transfer	Actual cost

If the request is refused, any deposit is refunded.

9. Grounds for refusal

We may, and in some cases must, refuse access on the grounds in Chapter 4 of Part 3 of PAIA, including where disclosure would:

- unreasonably disclose personal information about a third party who is a natural person (section 63);
- disclose a third party's trade secrets or confidential commercial, financial, scientific or technical information (section 64);
- breach a duty of confidence owed to a third party, including our clients (section 65);
- endanger the life or safety of an individual, or the security of property (section 66);
- disclose a record privileged from production in legal proceedings (section 67);
- disclose our own trade secrets or confidential commercial information (section 68);
- disclose research information of ours or a third party (section 69).

Where part of a record can be released without the refused part, we release that part (section 59). If a record cannot be found or does not exist, we tell you by affidavit or affirmation (section 55). We must grant access, despite these grounds, where section 70 (public interest) applies.

10. Remedies if a request is refused

There is no internal appeal within a private body. If you are unhappy with our decision — a refusal, the fees, an extension or the form of access — you may lodge a complaint with the Information Regulator on Form 5 of the PAIA Regulations, 2021, within 180 days of the decision, at PAIAComplaints@inforegulator.org.za (sections 77A and 77B). Once that procedure has been exhausted, you may apply to court for relief (section 78).

11. Processing of personal information under POPIA

Purpose. We process personal information to deliver accounting, tax, payroll, company secretarial, review and advisory services; to meet our obligations under FICA, tax law and our professional codes; to manage our staff and suppliers; and to answer enquiries. Our Privacy Policy at booysengroup.co.za/privacy sets this out in full.

Data subjects	Categories of personal information
Clients and prospective clients (individuals, and representatives of entities)	Identity and contact details, FICA due diligence records, tax and financial information, correspondence, and recordings and transcripts of online meetings

Data subjects	Categories of personal information
Directors, members, trustees, shareholders and beneficial owners of client entities	Identity and contact details, shareholding and control information
Clients' employees (as operator)	Identity details, salaries, deductions, bank details, leave and tax certificates
Our employees and job applicants	Identity and contact details, qualifications, payroll, tax and leave records, performance and disciplinary records
Suppliers and service providers	Contact person details, banking details, contracts
Website visitors	Contact-form content, IP addresses in server logs, and cookie and analytics data where they consent

Recipients. SARS, CIPC, the Department of Employment and Labour, the Master of the High Court, the Financial Intelligence Centre where required, our professional bodies (CIBA and SAIPA), our operators bound by written agreements (cloud accounting, payroll, document-storage, identity-verification, payment, meeting-transcription and IT service providers, and AI assistants and AI agents used through business accounts), and Google and our digital marketing agency for website analytics and advertising measurement, where visitors consent.

Planned transborder flows. Some of our operators store or process personal information outside South Africa, including in the United States: our AI assistants, AI agents and meeting-transcription service process information there, and Google may process website analytics and advertising data outside South Africa. We transfer personal information only as section 72 of POPIA allows, mainly under laws or written agreements that give protection substantially similar to POPIA (section 72(1)(a)). We do not send health information or information about children to AI assistants or AI agents.

Security measures. Restricted access with individual logins and multi-factor authentication; encryption by our cloud providers; AI tools used only through approved business accounts, with training on our information switched off, read-only access to accounting platforms and no access to SARS or banking logins; approval by a member of our team before anything prepared by an AI assistant or AI agent is sent or submitted; confidentiality undertakings and POPIA training for staff; regular backups; and a breach-response procedure that includes notifying the Information Regulator and affected people (section 22 of POPIA).

12. Availability of this manual

This manual is available:

- on our website at booysengroup.co.za/paia;
- for inspection at our Midstream office during office hours, Monday to Friday 08:00 to 16:30;
- to anyone on request, at the prescribed copy fees;
- to the Information Regulator on request.

We review it at least once a year and whenever our details change.