



PAIA MANUAL

VSB Chartered Accountants Inc.

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

Company registration number	2006/005533/21
Information Officer	B H van Staaden
Date of compilation	10 September 2026
Version	Version 1.0 - Approved for issue
Principal place of business	84C Barnard Street, Oakdale, Bellville, 7530

IMPORTANT SCOPE NOTE

This Manual applies to VSB Chartered Accountants Inc. only. Affiliated businesses referred to on the VSB website are separate legal entities and should assess and meet their own PAIA and POPIA obligations.

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Preparation basis. This Manual follows the Information Regulator's private-body PAIA Manual template and has been tailored to VSB Chartered Accountants Inc. It reflects the firm's confirmed records, systems, service-provider arrangements and current privacy practices as at the issue date.

1. Acronyms and abbreviations

Acronym	Meaning
CIPC	Companies and Intellectual Property Commission
DIO	Deputy Information Officer
IO	Information Officer
IRBA	Independent Regulatory Board for Auditors
PAIA	Promotion of Access to Information Act 2 of 2000, as amended
POPIA	Protection of Personal Information Act 4 of 2013
Regulator	Information Regulator (South Africa)
Republic	Republic of South Africa
SARS	South African Revenue Service
VSB	VSB Chartered Accountants Inc., unless the context indicates otherwise

2. Purpose and scope of this Manual

This Manual is intended to help members of the public understand what records VSB holds, how records may be accessed, what personal information VSB processes, and how a request for access may be made under PAIA.

- identify categories of records that may be available without a formal PAIA request;
- understand the subjects on which VSB holds records and the categories of records held on those subjects;
- identify records maintained in accordance with applicable legislation;
- obtain the contact details of the Information Officer;

- understand how to obtain and use the Information Regulator's PAIA Guide;
- understand the purposes for which VSB processes personal information, the categories of data subjects and information, recipients, possible transborder flows and general security safeguards; and
- understand the procedure, fees and available remedies relating to a PAIA request.

Scope: This Manual relates only to VSB Chartered Accountants Inc. It does not purport to be the PAIA manual of VSB Octen (Pty) Ltd, Third Wave Consulting (Pty) Ltd t/a VSB Accounting & Compliance, KVS Payroll Solutions (Pty) Ltd, Paymode (Pty) Ltd, VSB Investments (Pty) Ltd, or any other affiliated entity.

3. Key contact details for access to information

Item	Details
Private body	VSB Chartered Accountants Inc.
Company registration number	2006/005533/21
Information Officer / Head	B H van Staaden - Director
Deputy Information Officer	Not specified in this Manual. Requests should be directed to the Information Officer.
PAIA / privacy email	info@vsb.co.za
Telephone	021 300 6938
Cellphone	073 212 4875
Physical address	84C Barnard Street, Oakdale, Bellville, 7530, South Africa
Postal address	Same as physical address, unless otherwise notified
Website	https://vsb.co.za/

4. Guide on how to use PAIA

The Information Regulator has published a Guide on how to use PAIA. The Guide explains the objects of PAIA and POPIA, how to make requests, the forms of access, available assistance, fees, remedies and complaints.

The Guide, PAIA forms and related resources are available from the Information Regulator's PAIA page:

[Information Regulator - PAIA](#)

The Information Regulator states that the Guide is available in the official languages and that assistance is available from the Regulator. A requester may also contact VSB's Information Officer at info@vsb.co.za for assistance relating to a request directed to VSB.

Information Regulator contact: 010 023 5200 | enquiries@infoeregulator.org.za | Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg.

5. Records available without a formal PAIA request

Certain information is ordinarily available without a formal request under PAIA. Availability is subject to the information remaining current, public and appropriate for disclosure.

Category	Examples	How accessed
Website information	General information about VSB, services, contact details and public notices	Website
Privacy and legal information	Website Privacy Notice and Legal Information	Website
PAIA Manual	Current approved PAIA Manual	Website and on request

Public professional information	Publicly available information concerning VSB's IRBA registration or other information already published by the relevant regulator	Relevant regulator / public source
General service information	Non-confidential brochures, service descriptions and publicly issued communications	Website or on request

The inclusion of a category above does not make confidential client, employee, commercial or third-party information automatically available.

6. Records available in accordance with other legislation

VSB creates, receives or retains records in accordance with legislation and regulatory requirements applicable to its activities. The following is an indicative list and does not mean that every record is publicly accessible.

Legislation / framework	Examples of related records
Companies Act 71 of 2008	Company incorporation and statutory records, Memorandum of Incorporation, registers, resolutions and financial records.
Auditing Profession Act 26 of 2005 and applicable IRBA requirements	Practice registration and regulatory records, audit and assurance records, quality-management and independence records, subject to professional confidentiality and applicable access restrictions.
Income Tax Act 58 of 1962; Tax Administration Act 28 of 2011; Value-Added Tax Act 89 of 1991	VSB's own tax records and, where VSB provides relevant services, client tax and compliance records subject to confidentiality and legal restrictions.
Basic Conditions of Employment Act 75 of 1997; Labour Relations Act 66 of 1995; Employment Equity Act 55 of 1998, where applicable	Employment contracts, policies, leave, disciplinary, equity and related employment records.
Unemployment Insurance Act 63 of 2001; Compensation for Occupational Injuries and Diseases Act 130 of 1993; Skills Development legislation, where applicable	Employee statutory, payroll, contribution and training records.
Protection of Personal Information Act 4 of 2013	Privacy governance, data-subject requests, security and personal-information processing records.
Promotion of Access to Information Act 2 of 2000	PAIA Manual, access requests, correspondence and decisions.
Electronic Communications and Transactions Act 25 of 2002, where applicable	Electronic records and communications retained in the ordinary course of business.

7. Subjects and categories of records held

The categories below describe records that VSB may hold. Not all records are held in every matter or at all times.

Subject	Categories of records
Corporate and governance	Incorporation records; Memorandum of Incorporation; statutory registers; resolutions; policies; governance and management records; contracts.
Audit and assurance	Engagement acceptance records; engagement letters; correspondence; working papers; evidence; reports; independence and ethics documentation; quality-management records; regulatory correspondence. Access is subject to professional confidentiality and statutory restrictions.

Business advisory and professional services	Proposals; engagement letters; client correspondence; analyses; reports; working papers; plans and recommendations.
Tax and compliance services, where applicable	Tax registrations; returns; supporting schedules; correspondence with SARS or other authorities; compliance working papers and submissions.
Sage solutions and training	Reseller, implementation and training records; client support records; training materials and attendance records.
Business applications and technology services	Requirements, specifications, development records, test records, user-support records, licences and technical documentation.
Finance and accounting	Annual financial statements; management accounts; general ledger; bank records; invoices; receipts; budgets; tax records; asset records.
Human resources and payroll	Employee and applicant files; contracts; payroll; leave; performance; training; disciplinary and statutory employment records.
Suppliers and service providers	Supplier details; agreements; invoices; payment records; due diligence and correspondence.
Information technology and security	User-access records; system configurations; security logs; backup records; licences; incident records; hardware and software records.
Website, marketing and communications	Website content; website enquiries; marketing materials; consent records; public communications and correspondence.
Legal, insurance and risk	Legal agreements; insurance policies; claims; disputes; risk records; professional-indemnity and related records.
PAIA, POPIA and regulatory compliance	PAIA requests; privacy requests; Information Officer records; privacy notices; incident and breach records; regulatory correspondence; compliance registers.

8. Processing of personal information

8.1 Purposes of processing

- onboarding and identifying clients and prospective clients;
- providing audit, assurance, advisory and other professional services;
- meeting legal, professional, regulatory, tax and reporting obligations;
- communicating with clients, prospective clients, staff, suppliers, regulators and other stakeholders;
- administering engagements, billing, collections and supplier payments;
- employing, remunerating and managing staff and contractors;
- providing Sage reseller, training, support and related services;
- developing, supporting and securing business applications and information systems;
- responding to website enquiries and maintaining website security;
- managing risk, insurance, complaints, claims and legal matters; and
- maintaining business records, backups, continuity and security.

8.2 Categories of data subjects and information

Data subjects	Personal information that may be processed
Clients and prospective clients	Names; identity or registration numbers; contact details;

	addresses; tax numbers; financial information; bank details; ownership and beneficial-ownership information; signatures; correspondence; service requirements; records supplied for professional engagements; and other information relevant to the engagement.
Directors, members, trustees, employees and other persons connected to clients	Identity and contact details; positions; ownership or governance information; financial, tax, employment or other information relevant to the professional service being performed.
Employees, contractors and applicants	Identity and contact details; qualifications; employment history; payroll and bank details; tax information; leave; performance; training; disciplinary information; and special personal information where lawfully required for employment administration.
Suppliers and service providers	Contact and registration details; banking and tax information; contracts; invoices; credentials; correspondence and due-diligence information.
Website visitors and enquirers	Names; contact details; organisation; enquiry content; technical and security information generated through use of the website.
Regulators, professional contacts and other stakeholders	Names; professional details; contact information; correspondence and information required for regulatory or business interaction.

8.3 Recipients or categories of recipients

Personal information may, where lawful and necessary, be supplied to:

- SARS, CIPC, IRBA and other regulators, authorities or professional bodies;
- courts, law-enforcement bodies and other persons where disclosure is required or permitted by law;
- banks, insurers, attorneys and other professional advisers;
- IT, cloud, email, backup, cybersecurity, software and hosting service providers;
- service providers engaged to support an engagement or VSB's internal operations;
- affiliated businesses where a referral, shared service or engagement requires it and an appropriate lawful basis exists; and
- other recipients authorised by the data subject or permitted by law.

8.4 Transborder flows of personal information

VSB may use cloud, email, software, backup, cybersecurity and other technology service providers whose systems or support operations are located outside South Africa. Where personal information is transferred outside the Republic, VSB will seek to ensure that the transfer is permitted under POPIA, including section 72, and that appropriate safeguards or other lawful transfer grounds apply.

8.5 General description of information-security measures

VSB applies reasonable technical and organisational safeguards appropriate to the nature of the information and the risks involved. These measures may include role-based access controls, password and authentication controls, secure cloud services, anti-malware and endpoint protection, backups, encryption where supported, physical access controls, confidentiality obligations, staff awareness, service-provider controls, system updates and incident-response measures. Security controls are reviewed and adjusted as systems, risks and services change.

9. How to request access to a record

A request for access to a record of a private body must be made in the prescribed form and must identify the record, the requester, the form of access required and the right the requester seeks to exercise or protect, together with an explanation of why the requested record is required for that purpose.

Requests to VSB should be directed to the Information Officer at info@vsb.co.za or delivered to 84C Barnard Street, Oakdale, Bellville, 7530.

Use the prescribed Form 2 - Request for Access to Record: [Download Form 2 from the Information Regulator](#)

The requester should attach proof of identity and, where acting for another person, proof of authority or capacity.

VSB may request clarification or reasonable assistance to identify the requested record and process the request.

10. Fees, decisions, grounds for refusal and remedies

10.1 Fees

The prescribed request fee for a private body is currently R140.00. Additional access, reproduction, search, preparation, media, postage or other prescribed charges may apply. Fees may be amended by regulation; the current Information Regulator fee schedule should be consulted when a request is received.

Current fee information: [Information Regulator PAIA fee structure](#)

10.2 Decision period

VSB will deal with a PAIA request within the periods prescribed by PAIA. A decision is generally required within 30 days of receipt of a valid request, subject to any permitted extension under PAIA.

10.3 Grounds for refusal

Access is not automatic. PAIA contains mandatory and discretionary grounds for refusing access, including protection of third-party privacy, commercial information, confidential information, safety, legally privileged information, VSB's commercial information and certain research information. Professional confidentiality, legal privilege and regulatory duties may be particularly relevant to audit, assurance, tax and advisory records.

10.4 Remedies

A private body does not have the same statutory internal-appeal process that applies to certain public bodies. If a requester is dissatisfied with a decision, non-response or other PAIA matter, the requester may be entitled to lodge a complaint with the Information Regulator or approach a competent court, subject to PAIA's procedures and time limits.

The Information Regulator's current guidance states that complaints concerning private bodies should generally be lodged within 180 days of the refusal, non-response or other decision complained of.

Regulator complaint information and forms: [Information Regulator - PAIA](#)

11. Availability and updating of this Manual

A copy of this Manual will be made available:

- on VSB's website at <https://vsb.co.za/>;
- at VSB's principal place of business, 84C Barnard Street, Oakdale, Bellville, 7530, for public inspection during normal business hours by prior arrangement;
- to any person upon request, subject to any reasonable prescribed reproduction or delivery fee; and
- to the Information Regulator upon request.

The Information Officer will review and update this Manual periodically and when material changes occur in VSB's activities, records, information-processing practices, contact details or applicable legal requirements.

12. Approval and issue

This Manual is approved and issued by the Information Officer / Head of VSB Chartered Accountants Inc.

Name	B H van Staaden
Capacity	Director / Information Officer
Signature	
Date	10 September 2026

Appendix A - Useful PAIA resources

Information Regulator PAIA page: <https://inforegulator.org.za/paia/>

Private Body PAIA Manual Template: <https://inforegulator.org.za/wp-content/uploads/2020/07/PAIA-Manual-Template-Private-Body.pdf>

Form 2 - Request for Access to Record: <https://inforegulator.org.za/wp-content/uploads/2020/07/InfoRegSA-PAIA-Form02-Reg7.pdf>

PAIA fee structure: <https://inforegulator.org.za/wp-content/uploads/2026/03/PAIA-Fees-structure.pdf>

Promotion of Access to Information Act 2 of 2000: <https://www.justice.gov.za/legislation/acts/2000-002.pdf>

Maintenance note: This Manual should be reviewed periodically and updated when material changes occur in VSB's activities, records, information-processing practices, contact details or applicable legal requirements.