ACCOUNTWORX
Business Solutions

PAIA MANUAL

Promotion of Access to Information Act Manual

AccountWorx Business Solutions

SECURE ACCESS | COMPLIANT | GOVERNANCE | CLIENT TRUST

Contents

AccountWorx PAIA Manual - Version 1.0

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Document control

- Entity: AccountWorx Business Solutions (Pty) Ltd
- Effective date: June 2026
- Information Officer: Carol Lawrence
- Review cycle: annually or when material changes occur

1. Introduction

Prepared in terms of PAIA and read with POPIA

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This PAIA Manual is prepared for AccountWorx Business Solutions (Pty) Ltd in terms of section 51 of the Promotion of Access to Information Act 2 of 2000, read together with the Protection of Personal Information Act 4 of 2013.

The purpose of this Manual is to assist members of the public, clients, prospective clients, data subjects and other requesters to understand the categories of records held by AccountWorx, the process for requesting access to records, and the manner in which AccountWorx processes personal information.

AccountWorx is a South African accounting, tax, payroll, statutory compliance and business support practice providing professional services to individuals, small and medium-sized businesses, owner-managed businesses and professional clients.

Digital compliance position

- Structured digital workflows support client intake, document collection and workflow tracking.
- Automation improves administrative efficiency but does not replace professional review.
- AccountWorx remains responsible for applying professional judgement before submissions or advice are finalised.

2. Company Details

Business, regulatory and contact details

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	AccountWorx Business Solutions (Pty) Ltd
	2021/157716/07
	PPG01232
	Alberton, Gauteng, South Africa
	accountworx.co.za
	info@accountworx.co.za
	082 576 4868
	SARS Registered Tax Practitioner
	Registered with the Financial Intelligence Centre as an accountable institution

FIC registration is provided as a compliance disclosure and does not imply endorsement, approval, accreditation or certification by the Financial Intelligence Centre.

3. Information Officer Details

	Carol Lawrence
	Founder and Managing Director
	info@accountworx.co.za
	082 576 4868
	Alberton, Gauteng, South Africa

All PAIA requests, POPIA queries, requests for correction of personal information, objections to processing, or access-to-records requests should be directed to the Information Officer using the contact details above.

4. Purpose of this Manual

Transparency, access to information and responsible processing

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- describe the records held by AccountWorx
- explain which records may be available without a formal PAIA request
- explain the process for requesting access to records
- explain how personal information is processed in terms of POPIA
- provide contact details for the Information Officer
- provide information about the Information Regulator
- explain how digital workflows and automation may be used in client administration
- support transparency, lawful processing and responsible access to information

5. PAIA Guide

The Information Regulator has published a guide explaining how to use PAIA. The PAIA Guide assists persons who wish to exercise their rights under PAIA, including the right to request access to records held by public or private bodies.

A person requesting access to records held by AccountWorx must use the prescribed Form 2: Request for Access to Record, or a form that corresponds substantially with the prescribed form.

Request principle

- Requesters must identify the record required and the right they seek to exercise or protect.
- Requests must be directed to the Information Officer.
- Supporting authority may be required where a requester acts for another person.

6. Records Held by AccountWorx

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6.1 Company and Governance Records

- company registration records
- company statutory documents
- resolutions and registers
- company correspondence
- CIPC-related documents
- beneficial ownership-related records where applicable
- FIC compliance-related records where applicable
- PAIA, POPIA and internal compliance documents

6.2 Client Records

- client identification and contact information
- client mandates and authority documents
- engagement letters and client declarations
- questionnaires and onboarding records
- tax information and supporting documents
- accounting, payroll and statutory records
- SARS, CIPC and regulatory correspondence relating to client matters
- records received through online forms, email or document upload processes

6. Records Held by AccountWorx - Continued

Accounting, tax, payroll and digital records

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6.3 Accounting and Financial Records

- accounting records and management accounts
- financial statements and working papers
- tax calculations and reconciliations
- source documents, invoices and receipts
- bank-related supporting documents
- financial schedules, client ledgers and supporting analysis

6.4 Tax and SARS Records

- income tax and provisional tax records
- VAT records where applicable
- PAYE, UIF and EMP501 records where applicable
- SARS assessments, notices and correspondence
- SARS verification and audit support documents
- tax compliance status-related documents
- SARS authority and mandate documents where applicable

6.5 Payroll and Employer Records

- employee payroll information and payroll input records
- payslips, PAYE records and UIF-related records
- IRP5 / IT3(a) records
- EMP201 and EMP501 records
- employer compliance documents and correspondence
- employee tax-related information where applicable

6. Digital, Internal and Automation Records

Records created through forms, workflows and practice manage

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6.6 Website and Digital Records

- website enquiry submissions
- contact form submissions
- online client intake submissions
- tax questionnaire submissions
- supporting document upload records
- email correspondence and digital workflow records
- automation processing logs and system-generated task records
- client status tracking records
- website usage and security-related technical records

6.7 Human Resources and Internal Records

- staff or contractor records where applicable
- payroll records, agreements and administrative records
- statutory employment-related records
- confidentiality records and outsourced support arrangements

6.8 Automation, Workflow and Practice Management Records

- client intake forms and digital questionnaire submissions
- tax season workflow records and client tracker records
- automated email logs and form submission logs
- document upload records and Dropbox transfer-folder records
- ClickUp task records, once implemented
- Make.com automation logs, scenarios and processing records
- internal workflow notes and task allocation records
- records generated for compliance monitoring and follow-up

7. Records Automatically Available

Public-facing documents and resources

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Certain records may be made available without a formal PAIA request. These records are generally public-facing or intended for client access through the AccountWorx website and Compliance Library.

- website policies
- POPIA Notice
- Privacy Policy
- Website Disclaimer
- Cookie Policy, once published
- Terms of Use, once published
- PAIA Manual
- company profile information
- public-facing service information
- public contact details
- client-facing document checklists
- general guidance resources published on the AccountWorx website
- selected compliance library resources

Records that are client-specific, confidential, legally privileged, commercially sensitive or held on behalf of another person or entity may require a formal request process and may be subject to refusal grounds under PAIA.

8. Processing of Personal Information under POPIA

Categories of data subjects and personal information

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AccountWorx processes personal information in the course of providing accounting, tax, payroll, statutory compliance and related professional services.

8.1 Categories of Data Subjects

- clients
- prospective clients
- client directors, shareholders, members or representatives
- employees of clients
- suppliers and service providers
- website visitors
- professional contacts
- employees, contractors or representatives of AccountWorx
- outsourced support providers
- regulatory bodies and public authorities where applicable

8.2 Categories of Personal Information

- names and surnames, identity numbers or registration numbers
- tax numbers, contact details and addresses
- employment, income, tax and financial information
- banking details where required
- payroll information
- medical aid and retirement fund information where relevant to tax work
- marital status, dependant and household information where required for tax or compliance purposes
- company and statutory information
- correspondence and communication records
- supporting documents provided for accounting, tax, payroll or compliance purposes
- special personal information where relevant to tax, payroll or statutory work
- information relating to children or dependants where relevant to tax, medical aid, payroll or statutory obligations

8. Purpose of Processing

Why AccountWorx processes personal information

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- client onboarding and identification
- accounting and bookkeeping services
- tax return preparation and submission
- SARS correspondence and compliance support
- payroll processing and employer compliance
- CIPC and statutory compliance services
- preparation of financial information and reports
- client communication, billing and administration
- record keeping, legal and regulatory compliance
- responding to lawful requests by regulators, SARS, CIPC, FIC or other authorities where applicable
- automating client intake, document requests and workflow tracking
- generating tax season document requests and status updates
- filing supporting documents into client folders
- creating internal workflow tasks and compliance reminders
- monitoring outstanding client information
- preparing client communication and follow-up actions
- maintaining audit trails for work performed and information received

Professional responsibility

- Automation supports the administration of information and workflow status.
- Professional review and judgement remain the responsibility of AccountWorx.
- Client-specific work may require mandates, declarations and engagement acceptance.

9. Recipients of Personal Information

Persons and platforms through which information may be proce

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- SARS, CIPC, FIC, UIF, the Department of Employment and Labour and other public authorities where applicable
- accounting, tax, payroll, document management and compliance software providers
- cloud storage, hosting, email, form, automation and workflow service providers
- electronic signature, client intake and document collection platforms
- outsourced bookkeeping, payroll, accounting or administrative support providers acting under AccountWorx instruction
- professional advisers, legal representatives or regulatory authorities where required
- authorised client representatives
- other parties where the client has authorised the disclosure or where disclosure is required by law

AccountWorx does not sell personal information.

10. Cross-Border Transfer of Personal Information

AccountWorx may use cloud-based software, email systems, hosting platforms, automation tools, client intake platforms, workflow systems, electronic signature tools or storage providers that may store, route, process or back up information outside South Africa.

Where cross-border processing occurs, AccountWorx takes reasonable steps to ensure that personal information is protected through appropriate safeguards, contractual terms, security measures, access controls or lawful processing conditions as required by POPIA.

11. Information Security Measures

Reasonable technical and organisational safeguards

AccountWorx applies reasonable technical and organisational safeguards to protect personal information and client records. These safeguards may include:

- password-protected devices and user accounts
- two-factor authentication where available
- controlled access to email, cloud storage and workflow systems
- antivirus and endpoint security software
- VPN use where appropriate
- regular device and data backups
- restricted access to client folders and supporting documents
- separation between permanent client storage and temporary transfer folders
- controlled use of Dropbox for document transfer and collaboration
- permanent client records retained in the designated client file structure
- access controls for outsourced support providers
- confidentiality obligations for outsourced service providers
- client document checklists and structured filing procedures
- secure email and form-based document collection where available
- monitoring of workflow logs and document receipt status
- deletion or archiving of temporary files when no longer required
- review of automation workflows before live use

No electronic system, email platform, cloud storage tool or automation workflow can be guaranteed to be completely secure. AccountWorx therefore applies reasonable and practical safeguards appropriate to the nature of the information and services provided.

12. Automation and Digital Workflow Processing

Controlled automation that supports administration and complia

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AccountWorx may use digital tools and automation workflows to improve client intake, document collection, workflow tracking, tax season administration, client communication and internal task management.

These workflows may include online forms, automated email notifications, document routing, tracker updates, task creation, folder allocation and status monitoring.

Automation is used to support administrative efficiency and compliance control. It does not replace professional review, judgement or responsibility. AccountWorx remains responsible for reviewing client information, confirming the scope of work and applying professional judgement before submissions, advice or compliance actions are finalised.

Where third-party software or cloud-based tools are used, AccountWorx applies reasonable safeguards, access controls and confidentiality measures appropriate to the nature of the information processed.

1 Client Intake

Online forms and questionnaires may collect information required to assess or start a service request.

2 Workflow Tracking

Status trackers and task tools may monitor outstanding documents, deadlines and internal actions.

3 Document Routing

Supporting documents may be routed to controlled transfer folders or client folders.

4 Professional Review

Final submissions, advice and compliance actions remain subject to professional review.

13. Retention of Records

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AccountWorx retains records for as long as reasonably required for the purpose for which they were collected, including accounting, tax, statutory, client service, legal, regulatory, professional indemnity, audit trail and compliance purposes.

Retention periods may differ depending on the nature of the record, the client matter, statutory requirements, SARS or CIPC requirements, contractual obligations, professional requirements or legitimate business needs.

Where records are no longer required, AccountWorx may archive, delete, destroy or de-identify records in a secure and reasonable manner, subject to applicable laws and operational requirements.

Temporary transfer folders, working folders or workflow processing folders may be cleared, archived or deleted once information has been transferred to the appropriate permanent client file structure or once the operational purpose has been fulfilled.

14. Outsourced Support and Confidentiality

Controlled access by support providers

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AccountWorx may use outsourced bookkeeping, payroll, accounting, administrative or compliance support providers where appropriate.

Where outsourced support providers assist with client work, AccountWorx takes reasonable steps to ensure that access is limited to the information required for the work, and that confidentiality and responsible information handling requirements apply.

Outsourced support providers may not use client information for their own purposes and may only process information in accordance with AccountWorx instructions, the client mandate and applicable confidentiality obligations.

Access to client records by outsourced support providers may be limited, monitored or controlled through folder permissions, transfer folders, task instructions, workflow allocations or other access-control measures.

Outsourced support control principles

- Limit access to information required for the specific work.
- Apply confidentiality and responsible information handling requirements.
- Use controlled transfer folders, task instructions or permissions where appropriate.

15. Request Procedure

How to request access to records

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A requester who wishes to access a record held by AccountWorx must submit a request using the prescribed Form 2: Request for Access to Record.

The request should be submitted to the Information Officer using the contact details set out in this Manual.

The request must:

- provide sufficient detail to identify the record requested
- identify the requester
- provide contact details for correspondence
- indicate the preferred form of access
- identify the right the requester seeks to exercise or protect
- explain why the requested record is required for the exercise or protection of that right
- include proof of authority where the requester acts on behalf of another person

For private bodies, the requester must specify the right they intend to exercise or protect and why the records are required for that purpose.

16. Grounds for Refusal

Circumstances where access may be refused

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Access to records may be refused in accordance with PAIA. Possible grounds for refusal may include, but are not limited to:

- protection of another person's privacy
- protection of confidential information
- protection of commercial information
- protection of legally privileged information
- protection of the safety of individuals or property
- protection of research information
- records that cannot reasonably be found or do not exist
- requests that are frivolous, vexatious or unreasonable
- requests where the requester has not established a right to access the record under PAIA
- records held on behalf of another client or third party
- records subject to confidentiality, professional privilege or statutory restriction

If a request is refused, AccountWorx will provide the requester with the relevant response as required by PAIA.

17. Prescribed Forms and Fees

Forms, fees and Information Regulator details

PAIA requests must be submitted using the prescribed form. The prescribed forms are available from the Information Regulator, including Form 2: Request for Access to Record and other PAIA forms.

Fees may apply as prescribed under PAIA and related regulations. Where fees apply, the requester will be advised of the applicable fees and payment requirements before access is provided.

18. Information Regulator Details

	Information Regulator South Africa
	inforegulator.org.za
	Available from the Information Regulator website
	Available from the Information Regulator website
	Complaints may be lodged with the Information Regulator using the prescribed process and forms

A requester may lodge a complaint with the Information Regulator where a request has been refused, not responded to, or where the requester is dissatisfied with the outcome, subject to the applicable PAIA process.

19. Availability, Version Control and Approval

Publication, review and approval details

19. Availability of this Manual

- on the AccountWorx website
- in the AccountWorx Compliance Library
- upon reasonable request to the Information Officer
- in electronic format where appropriate

20. Version Control and Approval

	AccountWorx PAIA Manual
	AccountWorx Business Solutions (Pty) Ltd
	Version 1.0
	June 2026
	Carol Lawrence
	Founder and Managing Director / Information Officer
	At least annually or when material changes occur

Approval

- Approved for publication by Carol Lawrence, Founder and Managing Director / Information Officer.
- Date: June 2026
- Compliance • Control • Clarity