

PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000

PAIA Manual

LR Auditing & Consulting (a division of LRMD Collective (Pty) Ltd)

Compiled in terms of Section 51 of the Promotion of Access to Information Act 2 of 2000 ("PAIA"), as amended by the Protection of Personal Information Act 4 of 2013 ("POPIA").

Last updated: 22 July 2026

1. Introduction

This manual is published by LR Auditing & Consulting ("the Firm") in terms of Section 51 of the Promotion of Access to Information Act 2 of 2000 ("PAIA"). PAIA gives effect to the constitutional right of access to information held by private and public bodies, subject to justifiable limitations, including limitations aimed at protecting personal privacy in terms of the Protection of Personal Information Act 4 of 2013 ("POPIA").

This manual explains the categories of records the Firm holds, how to request access to those records, and how to contact the Firm's Information Officer.

2. Contact Details of the Information Officer

Information Officer	Lelethu Dube
Entity	LR Auditing & Consulting (A Division of LRMD Collective (Pty) Ltd)
Telephone	+27 63 383 1915
Email	info@lrauditing.com

The Information Officer is responsible for dealing with requests for access to records under PAIA, and for compliance with POPIA, in respect of the Firm.

3. Guide on How to Use PAIA

The Information Regulator has, in terms of section 10 of the Promotion of Access to Information Act 2 of 2000 (PAIA), as amended, published a Guide containing information to assist persons who wish to exercise their rights under PAIA and POPIA.

Information Regulator (South Africa)	
Address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Email	enquiries@inforegulator.org.za
Website	https://inforegulator.org.za/paia

4. Records Automatically Available

The following categories of records are available without the need to submit a formal PAIA request, free of charge, via the Firm's website:

- General information about the Firm's services, industries served and contact details
- This PAIA Manual
- The Firm's Privacy Policy
- The Firm's Terms and Conditions
- Published articles and insights

5. Categories of Records Held

In the ordinary course of business, the Firm holds records falling within the following categories. Access to these records is subject to PAIA, its grounds for refusal, and any obligations of confidentiality owed to clients.

Subject	Categories of Records
Client Engagements	Engagement letters, proposals, audit working papers, financial statements, management reports, correspondence relating to client work
Financial & Accounting Records	Invoices, bookkeeping records, payroll records, tax records, banking records processed on behalf of clients or relating to the Firm's own operations
Personnel & Contractor Records	Employment or contractor agreements, HR records, and related correspondence
Statutory & Compliance Records	CIPC filings, company registration records, beneficial ownership filings, SARS-related correspondence submitted on behalf of clients
Marketing & Website Records	Website content, marketing material, consultation booking and enquiry records
Legal & Governance Records	Contracts, policies (including this Manual, the Privacy Policy and Terms and Conditions), and internal governance documentation

Records relating to a specific client's engagement are, in the first instance, confidential to that client. Requests from third parties for such records will be assessed against the grounds for refusal set out in PAIA (including protection of confidential and personal information of third parties) before being granted.

6. Records Available Under Other Legislation

Certain records held by the Firm may also be accessible in terms of other legislation, including the Companies Act 71 of 2008 (e.g. records lodged with the Companies and Intellectual Property Commission), tax legislation administered by the South African Revenue Service, and the Protection of Personal Information Act 4 of 2013, in respect of personal information held about a data subject.

7. How to Request Access to a Record

A person wishing to request access to a record must complete the prescribed PAIA request form (Form 2, or the equivalent form under the current PAIA Regulations) and submit it to the Information Officer using the contact details in Section 2 of this Manual. The request should: ● Provide sufficient detail to enable the record to be identified

- State the form of access required (e.g. copy, inspection)
- Provide contact details for the response to be sent to
- State the right the requester is seeking to exercise or protect, if access is required to protect a right

The Firm will respond within the timeframes prescribed by PAIA (currently 30 calendar days, subject to permitted extensions), and will notify the requester of the outcome, including applicable fees, or the reasons for refusal where access is declined.

8. Fees

A request fee and, where applicable, an access fee may be payable in accordance with the fee structure prescribed under PAIA. No request fee is payable by a personal requester seeking access to their own personal information. Current prescribed fees are available from the Information Regulator.

9. Grounds for Refusal of Access

Access to a record may be refused on the grounds set out in Chapter 4 of Part 3 of PAIA, which include (among others) protection of the privacy of a third party who is a natural person, protection of certain confidential commercial information of a third party, protection of records privileged from production in legal proceedings, and protection of the Firm's own commercially sensitive information where disclosure would be likely to cause harm.

10. Remedies Available

A requester who is dissatisfied with a decision of the Firm's Information Officer, including a refusal to grant access, may lodge a complaint with the Information Regulator, or apply to a court for appropriate relief, in accordance with PAIA.

11. Language

This Manual is available in English. Requests for access may be submitted in any of the official languages of South Africa, and the Firm will respond in the language in which the request was made, where reasonably possible.

12. Availability of This Manual

This Manual is available on the Firm's website, and a copy may be requested free of charge from the Information Officer using the contact details in Section 2.

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