

Faranani Chartered Accountants – POPIA Privacy Policy & PAIA Manual

Oct 7, 2026

This document holds two policies for Faranani Chartered Accountants: **Part A, the POPIA Privacy Policy**, and **Part B, the PAIA Manual**. Both can be published on farananica.co.za and linked from the website footer.

Before publishing, replace every item in , such as the Information Officer's name and the company registration number. This is a template and not legal advice, so have it reviewed against your firm's actual practices before you rely on it.

Part A: POPIA Privacy Policy

1. Introduction

Faranani Chartered Accountants we respects your privacy and processes personal information in line with the Protection of Personal Information Act 4 of 2013 "POPIA". This policy explains what personal information we collect, why we collect it, how we protect it and what rights you have.

This policy applies to clients, prospective clients, visitors to farananica.co.za, suppliers, job applicants and anyone else whose personal information we process. It covers information collected online, by email, by phone and in person.

2. Who we are (the responsible party)

Detail	Information
Name	Faranani Chartered Accountants
Registration number	2025/222719/07
Physical address	Hertford Park, Building A, 90 Bekker Road, Vorna Valley, Midrand, 1686
Telephone	010 502 2508
Email	info@farananica.co.za

Detail	Information
Website	farananica.co.za

3. Information Officer

Our Information Officer is responsible for compliance with POPIA and for handling privacy requests and complaints. Privacy requests can be sent to info@farananica.co.za, marked for the attention of the Information Officer.

Detail	Information
Information Officer	Justice Faranani Makhadi
Deputy Information Officer	
Email	info@farananica.co.za
Telephone	010 502 2508

The Information Officer is registered with the Information Regulator

4. Personal information we collect

Who	Information we may collect
Clients (individuals)	Name, ID number, tax number, contact details, address, banking details, income and financial records, employment details, marital status and dependants where relevant to tax
Clients (companies, trusts, NPOs, schools, practices, accommodation providers)	Entity name, registration and tax numbers, directors, trustees, members and shareholders' details, financial statements, payroll and employee information, bank statements, contracts

Who	Information we may collect
Website visitors and enquirers	Name, email address, phone number, the service you are interested in, the content of your message, IP address and browser information
Employees of clients (payroll services)	Name, ID number, tax number, salary, bank details, leave and UIF information
Suppliers and service providers	Contact person, company details, banking details, invoices
Job applicants	CV, qualifications, references, contact details

We only collect special personal information such as health or criminal information or information about children when the law requires it or you give consent, for example dependant details for a tax return or medical expenses for a tax deduction.

5. How we collect it

- **Directly from you**, when you contact us, complete our website enquiry forms, sign an engagement letter or send us documents.
- **From third parties** with your authority, such as SARS (eFiling), CIPC, your bank, your previous accountant or your employer.
- **From our website**, through forms and through cookies that record basic usage data. You can disable cookies in your browser, but some parts of the site may then not work properly.

6. Why we use it and our lawful grounds

Purpose	Lawful ground under POPIA (section 11)
Accounting, bookkeeping, tax, payroll, compliance and advisory services	Performance of our contract with you
Tax submissions, CIPC filings and statutory reporting	Compliance with legal obligations

Purpose	Lawful ground under POPIA (section 11)
Anti-money laundering checks (FICA client verification)	Compliance with legal obligations
Responding to website enquiries and consultation requests	Your consent and our legitimate interest in replying
Sending newsletters, tax updates and service information	Your consent (you can opt out at any time)
Billing, debt collection and record keeping	Contract and legitimate interest
Professional body and regulatory requirements	Compliance with legal obligations
Website security and improvement	Legitimate interest

We do not sell your personal information. We will not use it for a new purpose unrelated to the original one without telling you and, where needed, asking for consent.

7. Who we share it with

We share personal information only when needed for the purposes above, or when the law requires it:

- SARS, CIPC, the Department of Employment and Labour UIF and COIDA and other government bodies
- Our professional body and regulators, such as SAICA for quality reviews
- The Financial Intelligence Centre, where reporting is required by law
- Service providers that support us, such as accounting and payroll software providers, cloud storage, email and website hosting, IT support and auditors
- Banks and financial institutions, on your instruction

Our service providers (operators) must keep your information confidential and secure under a written agreement, as section 21 of POPIA requires.

8. Transfers outside South Africa

Some of our software and cloud providers may store information on servers outside South Africa. We only transfer information where the recipient is bound by laws or binding agreements that give protection substantially similar to POPIA, or where you consent, as section 72 of POPIA requires.

9. How we protect your information

We take reasonable technical and organisational measures to keep personal information secure, including:

- Password-protected systems, user access controls and multi-factor authentication where available
- Encrypted, secure cloud storage and regular backups
- Antivirus software and website security
- Locked storage for paper records and secure shredding
- Confidentiality undertakings from all staff

If we believe your personal information has been accessed or acquired by an unauthorised person, we will notify you and the Information Regulator as soon as reasonably possible, as section 22 of POPIA requires.

10. How long we keep it

We keep personal information only as long as needed for its purpose, or as long as the law requires. In general:

Record	Retention period
Tax records and supporting documents	5 years from the date of submission (Tax Administration Act)
Company accounting records	7 years (Companies Act)
FICA client verification records	5 years after the business relationship ends (FIC Act)
Payroll and employee records	3 to 5 years (BCEA, UIF and tax laws)

Record	Retention period
Website enquiries from people who do not become clients	12 months

After that, records are securely destroyed or de-identified.

11. Your rights

Under POPIA you have the right to:

- Ask whether we hold your personal information and request a copy of it
- Ask us to correct or delete information that is inaccurate, out of date, incomplete, excessive or unlawfully obtained
- Object to the processing of your information on reasonable grounds, including for direct marketing
- Withdraw your consent at any time, where processing is based on consent
- Not receive unsolicited direct marketing
- Lodge a complaint with the Information Regulator

To exercise these rights, email our Information Officer. We may ask you to confirm your identity first. Access requests are handled under our PAIA Manual (Part B), and correction or deletion requests can use Form 2 of the POPIA Regulations.

12. Complaints

Please raise any concern with our Information Officer first so we can try to resolve it. If you are not satisfied, you may complain to the Information Regulator:

Detail	Information
Address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Telephone	010 023 5200 or toll-free 0800 017 160
General enquiries	enquiries@inforegulator.org.za
POPIA complaints	POPIAComplaints@inforegulator.org.za

Detail	Information
Website	infoeregulator.org.za

13. Changes to this policy

We may update this policy from time to time. The latest version will always be on farananica.co.za, with the date it was last updated.

Part B: PAIA Manual

Prepared in terms of section 51 of the Promotion of Access to Information Act 2 of 2000 ("PAIA") and section 4 of the PAIA Regulations, 2021.

1. Purpose of this manual

This manual helps members of the public:

- See which categories of records Faranani holds, and which are available without a formal request
- Understand how to request access to a record and what it costs
- Find the contact details of our Information Officer
- Know the grounds on which a request may be refused, and what to do if it is
- Understand how we process personal information under POPIA

2. Key contact details

Detail	Information
Private body	Faranani Chartered Accountants
Registration number	2025/222719/07
Head of the private body / Information Officer	Justice Faranani Makhadi
Deputy Information Officer	

Detail	Information
Email	info@farananica.co.za
Telephone	010 502 2508
Physical address	Hertford Park, Building A, 90 Bekker Road, Vorna Valley, Midrand, 1686
Postal address	As per physical address
Website	farananica.co.za

3. Guide on how to use PAIA

The Information Regulator has published a Guide on how to use PAIA, which explains how to exercise your rights under PAIA and POPIA. It is available in all official languages on the [Information Regulator's website](#). A copy can also be inspected at our offices during normal working hours.

For questions about the Guide, contact the Information Regulator:

Detail	Information
Address	woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Telephone	010 023 5200 or toll-free 0800 017 160
Email	enquiries@infoeregulator.org.za
Website	infoeregulator.org.za

4. Records available without a request

The following are freely available on farananica.co.za, with no PAIA request needed:

- Information about our services, including our specialized services for schools, construction, medical practices and student accommodation
- Our contact details
- This PAIA Manual and our POPIA Privacy Policy

No notice has been published under section 52(2) of PAIA for other automatically available records.

5. Records held under legislation

We keep records in terms of the following laws, where they apply to us:

- Basic Conditions of Employment Act 75 of 1997
- Broad-Based Black Economic Empowerment Act 53 of 2003
- Companies Act 71 of 2008
- Compensation for Occupational Injuries and Diseases Act 130 of 1993
- 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
- Unemployment Insurance Act 63 of 2001 and Unemployment Insurance Contributions Act 4 of 2002
- Value-Added Tax Act 89 of 1991
- Auditing Profession Act 26 of 2005 [if any members are registered auditors]

6. Categories of records we hold

Category	Examples of records
Company and statutory	Registration documents, memorandum of incorporation, director and shareholder registers, minutes and resolutions
Financial	Annual financial statements, accounting records, bank statements, invoices, budgets, asset registers

Category	Examples of records
Tax	Income tax, VAT, PAYE, SDL and UIF returns and correspondence with SARS
Human resources	Employment contracts, payroll records, leave records, disciplinary records, employee tax certificates, training records
Client records	Engagement letters, FICA documents, client financial and tax records, working papers, correspondence
Supplier records	Supplier agreements, invoices, service level agreements
IT and operations	Software licences, IT policies, backup and security records
Marketing and website	Website content, enquiry form submissions, newsletter subscriber lists

A record being listed here does not mean access will be granted. Every request is assessed against the grounds for refusal in section 9 below. Client records are confidential and are generally only released to the client or with the client's written consent.

7. Processing of personal information (POPIA)

The purposes of processing, the categories of data subjects and their information, the recipients, planned transfers outside South Africa and our security measures are set out in Part A of this document (sections 4 to 9 of the POPIA Privacy Policy), which forms part of this manual.

8. How to request access to a record

1. Complete **Form 2** (Request for Access to Record) of the PAIA Regulations, 2021. It is available on the [Information Regulator's website](#) or from our Information Officer.
2. Give enough detail for us to identify the record, the form of access you want, and the right you are exercising or protecting and why the record is needed for it.
3. If you are requesting on behalf of someone else, include proof of your authority.

4. Email or deliver the form to our Information Officer and pay the request fee.
5. We will decide within **30 days** of receiving a complete request and tell you in writing.
We may extend this once by up to 30 days if the request is large or needs consultation, and we will tell you why.

9. Fees

These are the private body fees set by the PAIA Regulations, as published by the [Information Regulator](#):

Item	Fee
Request fee (payable by every requester, except a person requesting their own personal information)	R140.00
Photocopy or printed A4 page	R2.00 per page
Copy on a flash drive or CD supplied by the requester	R40.00
Copy on a CD supplied by us	R60.00
Transcription of an audio record	R24.00 per A4 page
Search and preparation, per hour after the first hour	R145.00, capped at R435.00
Deposit if the search exceeds 6 hours	One-third of the access fee
Postage or electronic transfer	Actual cost

Records are only released once the applicable fees are paid.

10. Grounds for refusal

We may refuse access, in whole or in part, on the grounds in Chapter 4 of Part 3 of PAIA, including where releasing the record would:

- Unreasonably disclose personal information about another person (section 63)
- Disclose a third party's trade secrets or confidential commercial or financial information (section 64)
- Breach a duty of confidence owed to a third party, including our clients (section 65)

- Endanger anyone's life or physical safety, or the security of property (section 66)
- Disclose records privileged from production in legal proceedings (section 67)
- Disclose our own trade secrets or confidential commercial information, or harm our negotiating or competitive position (section 68)
- Disclose research information that would prejudice the researcher or the subject (section 69)

We may also refuse a request that is clearly frivolous or vexatious, or that would cause a substantial and unreasonable diversion of our resources. Access must be granted, despite these grounds, where disclosure would reveal a serious contravention of the law or an imminent serious risk to public safety or the environment, and the public interest clearly outweighs the harm (section 70).

11. Remedies if your request is refused

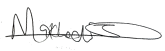
We have no internal appeal procedure. If you are unhappy with our decision, you may within **180 days**:

- Lodge a complaint with the Information Regulator on Form 5, at PAIAComplaints@inforegulator.org.za, or
- Apply to a court for appropriate relief

12. Availability of this manual

This manual is available on farananica.co.za and for inspection at our offices at no charge. A printed copy can be requested at the per-page fee above. We will review and update this manual at least once a year.

Date of last update: 08/10/2026

Signed:  _____ Faranani Justice Makhadi