



WAYNE SMITH & ASSOCIATES Inc
Registered Accountants, Auditors and Tax Consultants

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Protection of Personal Information Policy

(POPI Act)

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Privacy policy

Effective date: 1 July 2021

Wayne Smith & Associates Inc. is committed to protecting the privacy of personal information of our data subjects. The information you share with us as a data subject allows us to provide you with the best experience with our products and services, or as a stakeholder of Wayne Smith & Associates Inc.

It is important that you take all necessary and appropriate steps to protect your data yourself (for example, by ensuring that all passwords and access codes are kept secure).

Wayne Smith & Associates Inc has dedicated policies and procedures in place to protect all personal information collected and processed by us. Please read below for more information on how we collect, process, use and disclose personal information.

Registered address: Unit 14D Ridgeview Office Park, 248 Kent Avenue Ferndale Randburg 2194

Information officer contact details: Wayne Smith 011 781 0172 / 082 454 8427

Collection of data

Personal data may either be collected directly from you, as data subject, or it may be collected from other sources such as:

- a) From your employing company
- b) Through credit checks
- c) Through the use of cookies on our website
- d) From regulatory authorities such as SARS or CIPC in performing services
- e) From public platforms such as your website
- f) From your accountant
- g) Name and phone number

Where information is not collected directly from you as a data subject, we will take reasonable steps to inform you of the fact that the information was collected and will be processed, unless it is required to perform under the contract or agreement signed with you.

You must not send us personal information about someone else without first getting his or her consent for it to be used and disclosed in the ways set out in this terms and conditions. This is because we will assume he or she has consented although we may still ask for confirmation from them. Where you do give us information about someone else, or someone else discloses a connection to you, that information may be taken into account with your other personal information.

Please note that where information is provided to us as an operator for us to provide a service to you such as auditing or accounting, it is not required to receive consent from you as our data subjects.

Prospective employees

In applying for any position, you may provide us with personal information as part of the application process. We may also obtain personal information while performing the required background check, reference check and credit check if relevant.

The personal information that may be obtained during this process is as follows:

Personal information	Purpose for processing	Legal basis for processing
Information provided in the CV such as Race, Gender, marital status national, ethnic or social origin, age, disability, Education history, health, employment history, ID number and contact details.	Provided for possible employment purposes.	By providing this information, you give consent for us to process it for the purpose of assessing future employment.

Employees

Wayne Smith & Associates Inc. must process personal information of our employees for various legal and employment purposes. The information that will be processed may include, but is not limited to:

Personal information	Purpose for processing	Legal basis for processing
your ID document, certain medical information, your educational and employment history, contact details and all correspondence sent by you under this employment contract	This information is necessary under the employment contract, but also to comply with legislation such as the Employment Equity Act, the Basic conditions of employment Act, various other tax, and legal requirements as well as SAICA and SAIPA regulations under the training contracts.	To perform under the employment contract and to comply with laws and regulations as stated.

Customers

For us to provide you with the best service, we need to collect and process personal information from you as a customer. This information will consist of the following:

Personal information	Purpose for processing	Legal basis for processing
For customers who are natural persons: Information contained in their identity document, medical information necessary for tax services, financial history necessary for accounting services, employment history, contact details, personal opinions and correspondence as part of emails.	Only information necessary to provide the relevant service will be obtained, as well as contact information to be able to contact you as client.	All this information will be necessary to perform under the engagement entered with you.
For customers who are juristic entities and trusts: Financial history relevant to the engagement performed, ID details and contact details, correspondence sent via email.	Only information necessary to provide the relevant service will be obtained, as well as contact information to be able to contact you as client.	All this information will be necessary to perform under the engagement entered with you.

In providing services to you as a customer, we may need to obtain and process information regarding the Data Subjects of you as a Responsible Party. This may include a wide variety of information as contained in your accounting documents and supporting documents, including but not limited to: Employee information such as salaries, ID documents and employment contracts, Client contracts and agreements, supplier contract and agreements.

This information will only be obtained as necessary to perform our services. The information will only be processed for the reasons agreed upon between the Responsible party and the Operator as provided for in the agreement. The Operator will not process the information for any other reason or by any other means.

All information received as an operator will be processed as provided for under this privacy policy

Processing of personal information

Wayne Smith & Associates Inc will always keep your personal information confidential, however, you agree and consent that Wayne Smith & Associates Inc may:

- a) Communicate with you electronically in relation with the service or product being provided (email, fax, telephone or through any other relevant or secured electronic platform)
- b) Obtain any relevant personal information, from any person or institution, necessary to comply with the agreement between you and Wayne Smith & Associates Inc
- c) Obtain credit information from any person or institution where necessary
- d) Verify the information provided herein and to contact other third party for purposes of the same
- e) Disclose personal information to regulatory or government agencies in accordance with the relevant legislation or directive
- f) Use personal information to market new or other products of the company which may be suitable or relevant to you

Consent

Where Wayne Smith & Associates Inc needs consent to process your personal information, it will be included in the contract or agreement concluded with you. This consent may be withdrawn at any time; however, this withdrawal of consent will not make processing we undertook before your withdrawal unlawful. You will not suffer any detriment for withdrawing your consent.

You may withdraw your consent by contacting our information officer, whose details are provided at the beginning of the privacy policy.

Where the legal basis for processing is for the proper performance of the contract, and you fail to provide us with the information or request us to stop processing this information, it may create limitations on our performance of the contract or agreement.

Sharing information

In processing your personal information, we may share it with third party processors under an operator's agreement. These include but are not limited to:

- a) Payment processors
- b) Email management and distribution tools

- c) Data storage providers such as Dropbox or OneDrive
- d) Server hosts
- e) Website administrators
- f) Regulatory authorities
- g) Statutory authorities.
- h) Law enforcement agencies.
- i) Tax authorities.
- j) Industry bodies.
- k) contractors, vendors, or suppliers.
- l) Service providers

The above processing will be in terms of a contract signed by the data subject, or as requested by laws and regulations. As such the above further processing is compatible with the purpose for which it was collected.

As an operator, these service providers will not be able to process or use your data for any reason other than to provide the service as required by us. They also need to implement proper safeguards to ensure the personal information is always secured.

Information transfers

We may transfer to, and store personal information we collect about you, in countries other than South Africa. These countries may not have the same data protection laws as South Africa, and in this instance, we will only transfer the information if we have consent from you, or it is necessary for the performance or conclusion of a contract between us. Countries we may transfer data to includes:

Foreign country	Reason for transfer of data
US and Europe	Dropbox, OneDrive, SAGE Accounting, Office 365 Outlook storage servers are located in United States of America and the European Union – Relevant data protection laws are applicable.

Retention

Wayne Smith & Associates Inc is required to comply with various legislative retention periods, which leads to different retention requirements. As such we have opted for the longest retention period required from us for legal purposes and apply this to all our data. Your personal information will be kept for a period of 7 years for us to comply with all legal requirements and for longer standing clients this period is extended to 10 years. While information is actively being processed due to a transaction or business relationship, the retention period will not be applicable. Retention of information only starts when a transaction has been concluded or a business relationship has ended.

While information is retained after the end of a business relationship or on conclusion of a transaction, the information will not be actively processed unless required for legal purposes or requested by the data subject. The information will merely be retained in archive for the specified period, after which it will be destroyed.

Your legal rights

You have the following rights under the Protection of Personal Information Act:

- a) Request access to your personal information
- b) Request a correction or deletion of personal information
- c) Object to the processing of personal information
- d) Lodge a complaint to the Information Regulator

If you want to exercise any of the rights described above or are dissatisfied with the way we have used your personal information, please contact the information officer.

[Changes to this policy](#)

This policy may change from time to time. The latest effective date will be highlighted at the start of the privacy policy.