

4 April 2017

Valued client

Good day

PROCEDURES REGARDING THE SHARED USE OF WWW.DROPBOX.COM

All clients, please read further:

If you are not a client, you do not need to read further.
This is not compulsory reading for all clients.
Only relevant to South African circumstances.
No Afrikaans version of this e-mail available.

Introduction to www.Dropbox.com

www.Dropbox.com is a free online file sharing service allowing restricted users shared access to specific folders containing specific electronic documents, allowing these users to better share these electronic documents and collaborate working on these electronic documents from anywhere at any time.

Our firm will continue to share specific electronic documents with specific persons, mostly employees of our clients, involved with these electronic documents.

First time use of www.Dropbox.com

If you have never used www.Dropbox.com before, you will first need to register using your e-mail address and familiarize yourself with the basics of www.Dropbox.com. If you haven't done so prior to receiving an invitation from our firm to join www.Dropbox.com, you will first have to register prior to accepting our invitation.

How to proceed:

- Visit www.Dropbox.com.
- Sign up for free (using your (user-) name, e-mail address and unique password).
- Only activate the online version. Do not install or use the desktop application.
- Visit the Help Center.
- Study the Help Files and FAQ's, take the Dropbox Tour, or search the Help Center.
- Return to www.Dropbox.com.
- Familiarize yourself with www.Dropbox.com.
- If you have received an invitation from our firm, re-visit this e-mail, and click on the link to www.Dropbox.com.
- Familiarize yourself with our shared files and folders on www.Dropbox.com.
- Should you need any further information on www.Dropbox.com, simply google www.Dropbox.com.

Managing www.Dropbox.com

If you have never used www.Dropbox.com before, you will either have no active folders listed under www.Dropbox.com, or you will see one or more shared folders created by our firm.

Understanding that each person's www.Dropbox.com is for their personal use only, you are welcome to organize and structure your folders anyway you like. The way you organize and structure your folders does not influence anybody else (except other users possibly using the same e-mail address and password to sign in). We however require that you dedicate a specific area of your www.Dropbox.com to the folders shared with our firm. Any changes to these shared folders will influence everybody else using these shared folders.

The best option will be to create a unique new main folder called the name of your business (e.g. "SUN001 - Sun Jomar Rekenmeesters") (one main folder for each business, should you manage more than one business), and move all folders shared with our firm to that main folder(s). Also create a temporary folder(s) called "==== Currently-in-Use ====" underneath that main folder(s). The main folder(s) and the temporary folder(s) will not be shared. Only the other sub-folders under the main folder(s) will be shared with our firm (and possible third parties). Electronic documents will not be shared or linked to.

You have the option to share specific folders, containing specific electronic documents, with specific third parties. You may for example wish to also share the folder with your annual financial statements with your bank manager, or the folder with your minutes with your attorney, or the folder with your tax clearance certificates with your supplier, etc. All third party sharing is done at own risk and our firm takes no responsibility for such confidential documentation being shared with others.

How to proceed:

- Visit www.Dropbox.com.
- Sign in (using your e-mail address and password).
- Create a separate main folder(s) called something like "SUN001 - Sun Jomar Rekenmeesters" (repeat for each business).
- Create a separate temporary folder(s) called "==== Currently-in-Use ====" underneath that main folder(s) (repeat for each business)..
- Move all folders, shared with our firm, to underneath that main folder(s) (repeat for each business).
- Share specific folders with specific third parties (if so required, at your own risk).
- Proceed to personalize the rest of your www.Dropbox.com (if so required).

Types of sharing

Our firm will proceed to share most folders with yourself allowing you to only view and download (and possibly comment on) these electronic documents. You (or any other third party invited to this shared folder) will be able to obtain and inspect the content of these electronic documents, but will not be able to make any changes to these electronic documents (e.g. annual financial statements, minutes, tax clearance certificates, etc). All (or most of) these view-only electronic documents will be available in pdf-format.

Our firm will proceed to share some folders with yourself allowing you to also edit, move and delete these electronic documents. You (or any other third party invited to this shared folder) will be able to actively make changes to both these electronic documents and the content thereof (e.g. salary registers). Note the much higher degree of risk sharing these electronic documents with others. All (or most of) these editable electronic documents will be available in ods-format.

How to proceed:

- Visit http://www.sunjomar.co.za/sunjomar_our_workplace.htm and download and install the latest version of Adobe Acrobat Reader (if not already installed on your computer).
- Visit http://www.sunjomar.co.za/sunjomar_our_workplace.htm and download and install the latest version of OpenOffice (if not already installed on your computer). Only (without exception) use the latest version of OpenOffice Calc to open and save all electronic documents in ods-format. (Do not use Microsoft Excel to open and save electronic documents in ods-format.)

Collaboration on www.Dropbox.com

Electronic documents, available in pdf-format, will be made available by our firm on www.Dropbox.com for our clients (and third parties) to view. Clients will generally/routinely not be notified of such electronic documents being filed on www.Dropbox.com (due to the passive nature thereof). In some more active cases, clients will be notified of such electronic documents being filed on www.Dropbox.com (e.g. when a client is urgently awaiting an urgent tax clearance certificate).

Similarly, electronic documents, available in pdf-format, may optionally be made available by our clients on www.Dropbox.com for our firm (and third parties) to download. We urge clients to notify our firm of all such electronic documents (e.g. income tax certificates, invoices, bank statements, bookkeepings, etc) made available on www.Dropbox.com. (Note that clients may still forward these documents to our firm using the traditional ways (e.g. by e-mail).)

Electronic documents (e.g. salary registers), available in ods-format, will be made available by our firm on www.Dropbox.com for our clients (and third parties) to edit/update. Due to the evident risk of two or more users simultaneously editing/updating the same electronic document, it is imperative that the electronic document is removed from the shared folder prior to use in one of two ways:

- The best option is to first move the electronic document (e.g. salary register) from the shared folder on www.Dropbox.com to the earlier-mentioned unshared temporary folder on www.Dropbox.com called "==== Currently-in-Use ====", prior to downloading and editing/updating this electronic document. Once completed, the updated electronic document (e.g. salary register) can be uploaded to the original shared folder on www.Dropbox.com (again available to all users).
- Another option is to first download the electronic document (e.g. salary register) from the shared folder on www.Dropbox.com, and immediately thereafter deleting the electronic document (e.g. salary register) from the shared folder on www.Dropbox.com. This option allows a small opportunity for two or more users to obtain the same shared document, which will result in all, but one, users' changes to the electronic document being discarded.

How to proceed:

- Visit www.Dropbox.com.
- Sign in (using your e-mail address and password).
- Browse to the shared folder(s) containing the required electronic document(s).
- If you wish to view an electronic document available in pdf-format, simply click on the document to view it.
- If you wish to download an electronic document available in pdf-format, right-click the document and choose Download. (Ensure that you know to which default folder on your computer all files are being downloaded prior to downloading these electronic files.)
- If you wish to upload an electronic document available in pdf-format, simply drag-and-drop the document from your computer to the specific shared folder on www.Dropbox.com.
- If you wish to download an electronic document available in ods-format, first move (right-click the document and choose Move) to the unshared temporary folder called "==== Currently-in-Use ====", thereafter download (right-click the document and choose Download) the electronic document from the folder called "==== Currently-in-Use ====". (Ensure that you know to which default folder on your computer all files are being downloaded prior to downloading these electronic files.)
- If you wish to upload an electronic document available in ods-format, simply drag-and-drop the document from your computer to the specific shared folder on www.Dropbox.com. (Remember to delete all temporary files in the folder called "==== Currently-in-Use ====" after use.)

Further notes

Think of www.Dropbox.com being the (virtual) upper shelf of your office where all (electronic) documents, currently not in use, are kept. When required, such (electronic) document is retrieved from the (virtual) upper shelf to your (computerized) desktop. When done, the (electronic) document is again filed on the (virtual) upper shelf.

Do not install or use the desktop application of www.Dropbox.com. Only activate the online version of www.Dropbox.com.

Always remove (in one of two ways) the electronic document available in ods-format from the shared folder on www.Dropbox.com when downloaded and in use (to prevent other users simultaneously working on the same document).

Upload the electronic document available in ods-format to the shared folder on www.Dropbox.com directly after use (to allow other users access to the same document).

Taking into consideration the confidential nature of these electronic documents, regularly take note of the users having access to this shared folder. Besides the protection provided by www.Dropbox.com, all electronic documents may be password protected. (Please communicate this password to all authorized users of the document.)

Only use the latest available version of OpenOffice Calc to open and save all electronic documents in ods-format. Updates to OpenOffice Calc can be retrieved using OpenOffice Calc.

For specific help, assistance and instructions on electronic documents in ods-format (e.g. salary register), please refer to the instructions and help pages contained in these documents. Alternatively contact our firm for further details.

Please contact us, should you require any further advice or assistance.

Regards

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