

Deloitte eLearning Brochure

Print material and trial CD-ROM introducing online educational courses to company boards, executives and audit committees.

In today's dynamic environment, it is critical—and challenging—for a company to ensure that its directors, executives, and employees have the knowledge needed to perform at the highest possible level. Regulatory and legislative requirements such as the Sarbanes-Oxley Act, the Health Insurance Portability and Accountability Act of 1996, and additional SEC reporting and disclosure requirements, to name a few, also increase the need for comprehensive education programs. In addition, educated employees are more likely to understand how their actions can protect and maximize shareholder value.

At the same time, companies are becoming increasingly global, resulting in a much higher cost for traditional, instructor-led education. Combine this with economic uncertainties and pressure to reduce costs, and companies are struggling to answer the question: How can we continue to provide world-class, effective training that protects our stakeholders at an acceptable cost?

By combining the unparalleled knowledge of our experts with innovative, Web-based technology, Deloitte & Touche has created a unique solution: DeloitteLearning. Directors, executives, and employees can—at any time and from anywhere—access DeloitteLearning via the Internet.

This allows each user to learn at his or her own pace and convenience. DeloitteLearning solutions allow your company to provide high-quality, timely education in a cost-effective and

hassle-free manner. The ability to leverage the DeloitteLearning courses for employees in remote locations without incurring travel costs can

substantially decrease a company's education costs. Deloitte & Touche offers custom solutions to meet the needs of any organization. Our experts develop courses specific to your industry, requirements, and requirements. We can help you develop a custom intranet site for your use of technology plug-and-play internal training. Whatever your needs, DeloitteLearning can meet your needs.

DeloitteLearning Programs

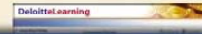
DeloitteLearning can be customized to address an array of educational needs including:

- Corporate Governance
- Ethics and Corporate Compliance
- Regulatory Compliance
- Internal Controls

Corporate Governance

Your board and its committees face new challenges every day. Every action is scrutinized; every decision is consequential. This is particularly true for the audit committees, which must have a deep understanding of the company's accounting and financial reporting issues in order to fulfill its expanding responsibilities to the companies they serve. DeloitteLearning provides the tools and resources to help you make informed decisions. Deloitte

of your company will help your board make informed strategic decisions. A custom DeloitteLearning program, built around the issues that are of highest importance to your company, will provide a tailored solution that can be accessed by directors anytime, anywhere. DeloitteLearning board and audit committee programs can also be used to educate managers in remote locations and employees in nonfinancial areas such as the human resources and legal departments, making the most of your organization's investment in corporate governance.



Regulatory Compliance

Companies operating in highly regulated industries—such as depository institutions, energy and utilities companies, and health care organizations—often have special educational needs. In some cases, the requirements extend beyond the companies themselves to their business partners and vendors.

For example, the Health Insurance Portability and Accountability Act of 1996 (HIPAA) requires that all members of a health care organization's workforce—including employees, volunteers, trainees, and others under its control—receive training on its policies and procedures for protected health information. What's more,

HIPAA apply to organizations in the health care industry. DeloitteLearning can provide employees with training on HIPAA requirements, such as a requirement of confidentiality, to ensure compliance with often complex requirements. DeloitteLearning can have a variety of files and other resources to help employees understand the implications of non-compliance with a company's risk, regulatory or legal compliance requirements. DeloitteLearning

Internal Controls

Internal control failures affect all the stakeholders of a company—board members face a diminished reputation, executives are the subject of criminal investigations, shareholders are devastated by plunging market capitalization, and employees suffer layoffs. The provisions of the Sarbanes-Oxley Act seek to improve internal control by requiring the officers of a SEC registrant to include certain internal control certifications with quarterly and annual reports.

The COSO framework has long been recognized as a widely accepted standard for internal controls. How well do your employees understand the principles embodied in COSO? Would your executive officers take comfort in knowing that employees involved in financial accounting and reporting systems understand the internal control structure of the company, and how each employee fits into the broader control environment?

Your company can enhance its control environment and reinforce the "tone at the top" through the deployment of a robust internal control training program. A DeloitteLearning curriculum is easily deployed to large numbers of employees—all they need is access to the Internet. The benefits are obvious, particularly for companies that have significant operations overseas.

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More Responsibility, More Opportunity
These are just some of the ways a DeloitteLearning program could benefit your organization. To learn more, contact your Deloitte & Touche partner or Tom Critte at tcritte@deloitte.com.

**More Responsibility
More Accountability**



DeloitteLearning

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