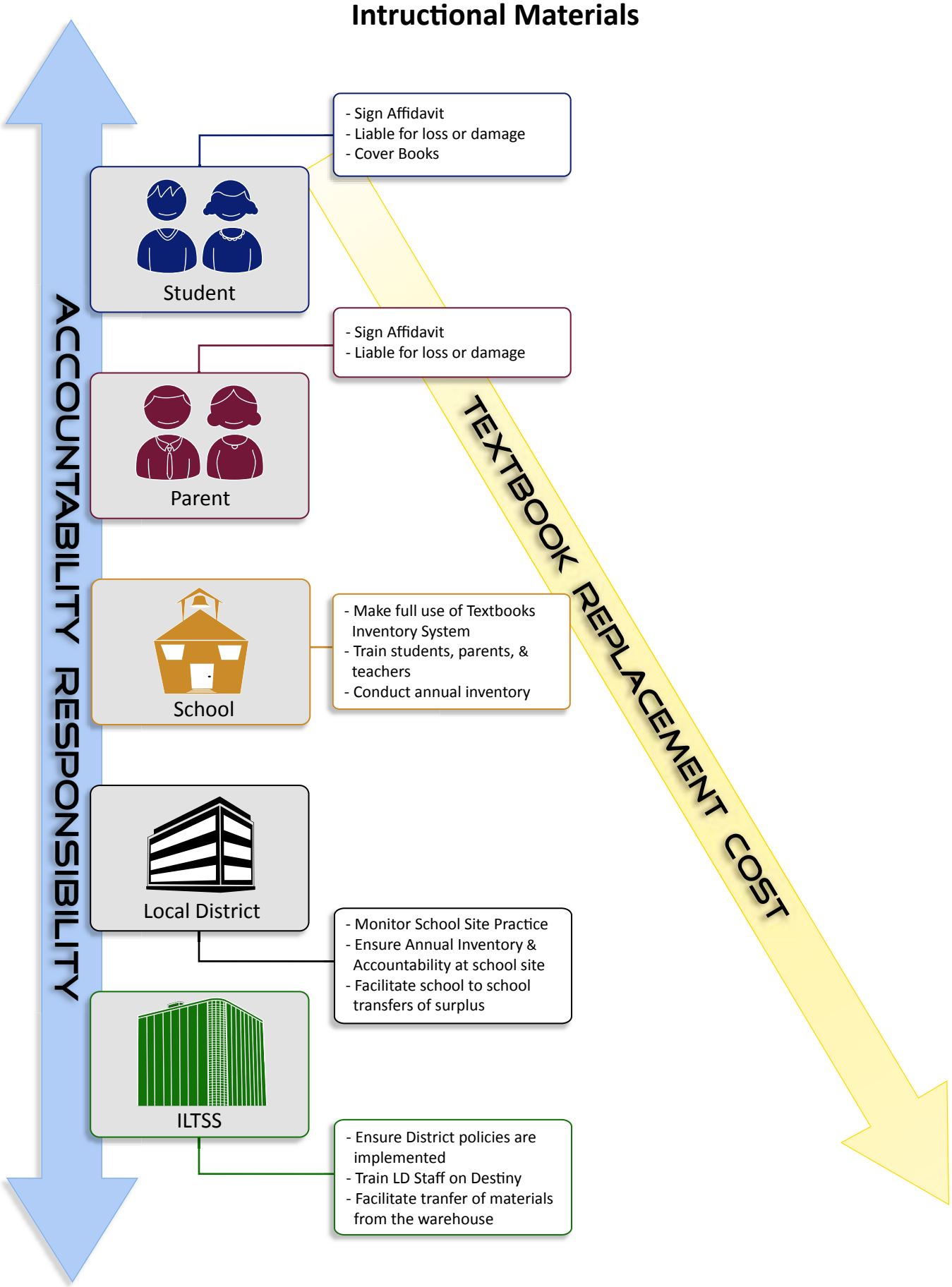Tiers of Accountability and Responsibility for Managing Intructional Materials