

# Dual Enrollment Textbooks Assessment

December 18, 2019



**Orange County  
Public Schools**

Internal Audit

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### EXECUTIVE SUMMARY

#### Why We Did This Assessment

The Dual Enrollment (DE) Program is experiencing rapid growth in both number of students and number of courses taken. Costs are increasing as well.

We became aware that college textbooks purchased by the district for dual enrolled students are not subject to the same control procedures as library books or school textbooks.

Our objective was to review, assess, and evaluate practices used by the district and its schools to manage the cost of dual enrollment textbooks and to account for the DE textbooks themselves.

This assessment was included in the 2019-2020 Annual Audit Plan.

#### Observations and Conclusion

We noted that DE has been growing at a rate of 50% annually for the past three years. Over that period of time the district spent approximately \$8.7 million for tuition and \$3.1 million for textbooks.

All district high schools and several middle school participate in the DE program as well as Orange County Virtual School and at least one alternative education school.

The process used to pay for DE textbooks is not efficient as it requires invoices to be handles twice and two disbursements for each.

The lack of established procedures has created a variety of practices in the schools. This has created unequal treatment of students, increased costs and inadequate control over DE textbooks.

#### Results and Recommendations

We made three recommendations as a result of this assessment.

1. The district should develop standard procedures for managing DE textbooks including appropriate controls and monitoring.
2. The district should establish a standard inventory management process for DE textbooks at all participating schools.
3. The district should revise its DE textbook invoice payment process to increase efficiency by eliminating the double-handling of invoices and the double payments.

This report has been discussed with management and they have prepared their response which follows.

### **BACKGROUND**

Orange County Public Schools (OCPS) has a dual enrollment (DE) program which is an articulated acceleration program that allows high school students to earn college credits by taking classes at the following post-secondary educational institutions:

- Orange Technical College (OTC)
- Valencia College (Valencia)
- University of Florida (UF)
- University of Central Florida (UCF)
- Florida International University (FIU)
- Embry Riddle (ER)

Students must demonstrate a readiness to successfully complete college-level course work and have attained a qualifying grade point average. Students can graduate with an Associate degree in Arts (AA), industry certification, and/or career skills at the same time as they graduate from high school. Students get the benefits of this program while they are in high school regardless of whether or not they graduate with an AA degree or finish their program. The same benefits can be applied to early admission at the aforementioned colleges, but students get these benefits while they are at an OCPS high school. Students enroll in the DE program at their schools, register for classes at the colleges/universities, print their schedules, and obtain approvals of classes and books or book vouchers from their schools' staff.

OCPS pays the costs of registration, tuition, laboratory fees and textbooks (hard book, online book, or access code). Materials costs, e.g. cameras, calculators, equipment, and uniforms, are not paid by OCPS.

### **OBJECTIVE, SCOPE AND METHODOLOGY**

#### **Objective:**

Our objective was to review, assess, and evaluate practices used by the district and its schools to manage the cost of dual enrollment textbooks and to account for the DE textbooks themselves.

*OCPS students may attend college while in high school through the Dual Enrollment (DE) Program.*

*The district pays costs of tuition and textbooks for DE students.*

*We evaluated procedures associated with DE textbooks.*

### Scope:

We reviewed DE activities and payments from FY2016 to FY2019 for each school and for each DE college/university except OTC which is managed by OCPS. Our assessment included DE summer classes' textbooks but not summer registration/tuition because summer classes are paid by the State of Florida.

### Methodology:

To conduct our assessment, we:

- Discussed procedures and activities of the DE program with Student Services, Curriculum and Digital Learning, and school media staff;
- Reviewed tuition and book payments for each DE college/university in SAP via transaction codes *ME2L Purchase Orders (POs) By Vendor* and *ZF032 Vendor Payments*;
- Analyzed and assessed payments and types of funds by
  - DE colleges/universities
  - tuition/registration and textbooks, and
  - participating high schools (20), middle schools (8), Orange County Virtual School (OCVS), and one Alternative Education school;
- Determined the
  - total cost of DE tuition/registration and textbooks
  - total cost of DE tuition/registration for each DE college/university, and
  - total cost of DE tuition/registration for each high school, participating middle school, and OCVS
- Developed a survey of DE textbook procedures and conducted it via Google survey. Distributed the survey to 203 OCPS staff including all high schools' guidance counselors and media staff as well as participating middle schools' guidance counselors and media staff. We received 41 (20%) responses to the survey from 19 high schools, three middle schools, OCVS, and one Alternative Education school; and,
- Analyzed and assessed the district's DE textbook procedures through the survey responses and follow-up questions of various staff members.

*We reviewed DE activities from FY 2016 to FY 2019.*

*We analyzed costs by:*

- College
- Type of expense
- OCPS school

*We surveyed 203 district staff and received 41 responses (a 20% response rate).*

**ASSESSMENT RESULTS AND CONCLUSION**

**Dual Enrollment Statistics:**

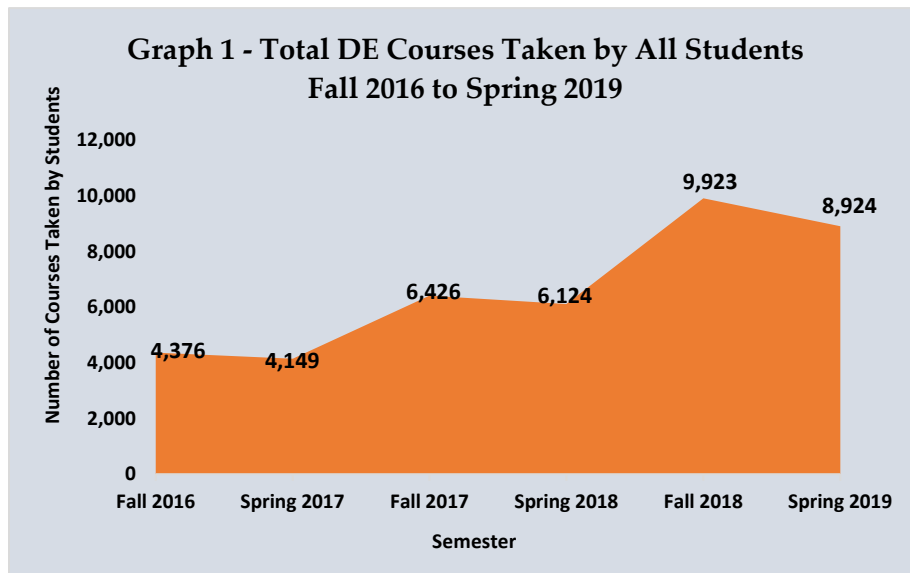
Table 1 below shows that over the past three years the number of DE students has increased 50% each school year as compared to the previous year.

**Table 1 – DE Students by School Year**

Year	Total DE Students	# Increase	Increase %
2016-2017	3,447	-	-
2017-2018	5,154	1,707	50%
2018-2019	7,738	2,584	50%
	<b>16,339</b>		

Source: Data from Student Services

From the fall of 2016 to the spring of 2019, a total of 39,922 DE courses were taken by 16,339 OCPs students at Valencia, UCF, UF, FIU, and Embry Riddle. Graph 1 below shows the total number of course enrollments students had for each semester of the school year and shows that DE registrations are increasing 50% in each school year as compared to the previous year.



Source: Data from Student Services

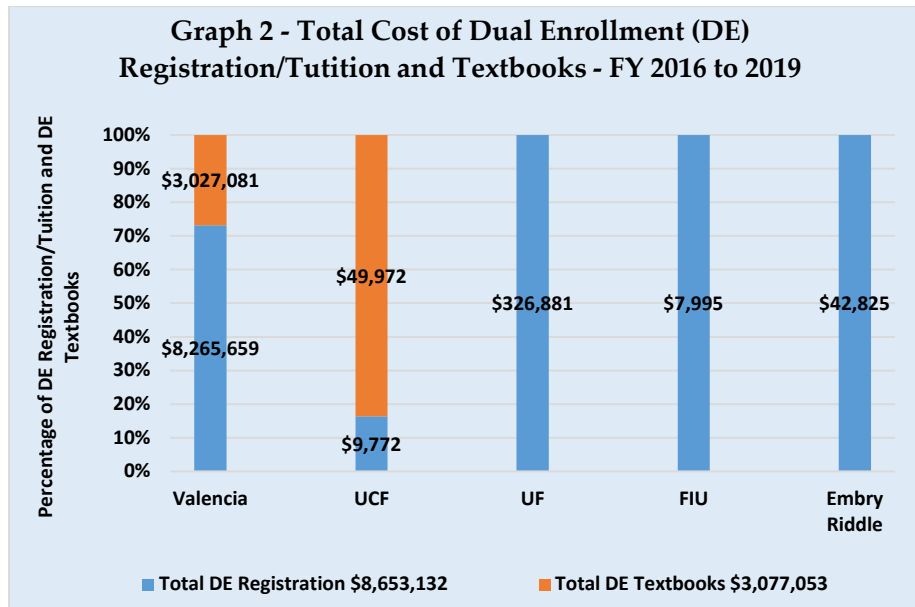
*The number of students participating in the DE program has increased 50% each of the past three years.*

*Over the past three years, 16,399 students took 39,922 DE courses.*

**Dual Enrollment Costs:**

Fund #428 *Articulation Agreement* is used for DE registration/tuition, and funds #115 *Instructor Materials State* and #242 *Lost/Stolen Textbooks* are used for purchases of DE textbooks.

Graph 2 below shows the costs of the DE program over the past three years with a breakdown between registration/tuition (\$8,653,132) and textbooks (\$3,077,053). Data includes DE summer classes' textbooks but excludes summer classes' tuition/registration cost because those are paid by the State. Per SAP, there was no cost recorded for DE textbooks for UF, FIU and Embry Riddle. UF, FIU, and Embry Riddle classes may use a materials link, videos, or practical trainings which may be included in registration/tuition charges instead of textbook charges.



Source: Data from SAP

Graphs 1 and 2 show that the average registration cost for one class is \$217 (\$8,653,132/39,922) and the average textbook cost is \$77 (\$3,077,053/39,922) at Valencia and UCF. Valencia's DE textbooks charges represent 37% of the Valencia College DE registration/tuition charges, while UCF's DE textbooks charges were five times their DE registration/tuition charges.

*DE costs are recorded in:  
Tuition - fund 428  
Textbooks - funds 115  
& 242*

*Over the past three years, the district has spent \$8,653,132 for DE registration/ tuition and \$3,077,053 for DE textbooks.*

*Over the past three years, the average course registration cost was \$217 and the average textbook cost was \$77.*

The total cost of DE textbooks by school for the period from FY2016 to FY2019 is shown in Table 2 below.

**Table 2 - Total Cost of DE Textbooks by School**

School	Total DE Textbooks Cost
Lake Nona HS	\$362,639
Timber Creek HS	337,947
West Orange HS	284,263
University HS	244,440
East River HS	177,606
Cypress Creek HS	170,435
Apopka HS	167,974
Olympia HS	165,650
Freedom HS	152,771
Boone HS	152,355
Colonial HS	136,124
Dr. Phillips HS	135,641
Ocoee HS	132,093
Winter Park HS	131,494
Edgewater HS	100,824
Wekiva HS	88,206
Windermere HS	58,345
Oakridge HS	26,119
Evans HS	24,794
Acceleration Academy MS	9,387
Jones HS	8,375
Orange County Virtual School	8,105
Bridgewater MS	559
Chains of Lake MS	382
Innovation MS	123
Apopka Memorial MS	100
Conway MS	98
SunRidge MS	98
South Creek MS	80
Discovery MS	27
<b>Total Cost</b>	<b>\$3,077,053</b>

*This table shows costs paid by the district for DE textbooks on a school-by-school basis.*



### **Dual Enrollment Payment Process:**

Schools pay DE textbooks costs to colleges and universities quarterly after verification of DE invoices and attached detail information. For reimbursements, schools send paid invoices to the District. District staff requests Finance to reimburse DE textbooks amounts back to the schools. This double process for payment of DE textbooks consumes time and administrative cost.

We noted that Valencia invoices on file in SAP did not contain detailed information about the purchased DE textbooks. The invoices we reviewed had only the school name, address, contact person, semester, and a total amount. One Valencia invoice did not have any information about the purchase, just a total amount. That school's bookkeeper sent supporting documents for this invoice to us during our assessment. We asked another school's bookkeeper about supporting documents for Valencia invoices. The bookkeeper informed us that Valencia sends invoices with a copy of the DE textbook voucher which shows the purchased books, and stapled with a cash register receipt. Schools are not required to submit all these documents with invoices to the Student Services Department to receive their reimbursements.

Direct payment to colleges and universities by either the schools or the district would eliminate the need for a reimbursement process and save time and administrative cost. Under either method, schools would need to review and approve the detailed DE textbook information on the invoices.

### **SURVEY RESULTS**

Because the district has not established standard procedures for DE textbooks, we conducted a survey to learn what is being done in the schools. Of the 41 persons who responded to the survey, 27 said they are involved in DE textbook procedures and they completed the rest of the survey.

### **Dual Enrollment Colleges and Universities:**

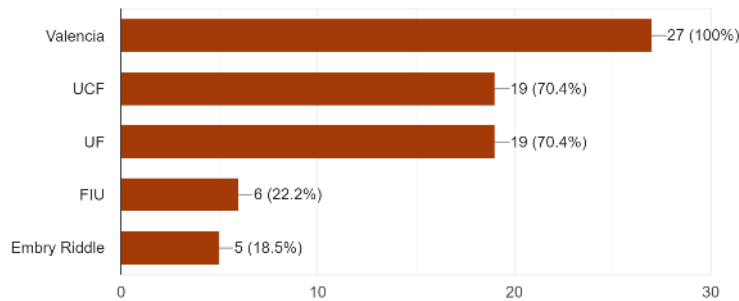
The graph below shows the available colleges/universities DE programs at the schools that responded. Schools may have more than one DE college/university program.

*The process of paying for DE textbooks requires invoices to be handled twice and two disbursements: one from the school to the DE college and one from the district to the school.*

*Twenty-seven of the 41 survey respondents are involved in the DE textbook procedures at their schools.*

1) Which Dual Enrollment (DE) programs are available in your school? Select all that apply.

27 responses



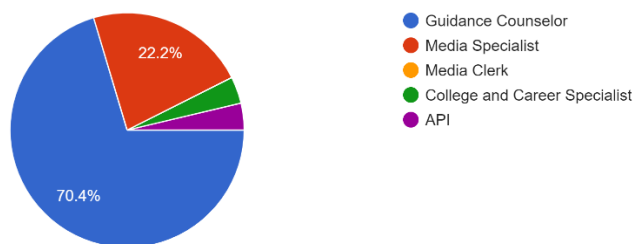
**Dual Enrollment Staff:**

DE textbook procedures could include approval/verification of DE classes/schedule, check-in of previous DE textbooks (hard copy) if any, verification of availability of used DE textbooks (hard copy) if any, check-out of DE textbooks, and approval/issuance of DE textbook vouchers. The survey responses indicate that guidance counselors, media staff, college and career staff (CCS), Assistant Principals of Instruction (API), textbook clerks, and bookkeepers are involved in DE textbook procedures in most DE participating schools.

The next graph and table show the percentage of positions which are involved in DE textbook procedures at responding schools.

Select your role

27 responses



*Examples of DE textbook procedures:*

- Approve classes
- Verify class schedule
- Check-in used textbooks
- Maintain inventory of used textbooks
- Check-out used textbooks for reuse
- Approve textbook purchase vouchers
- Pay the college for textbooks

*Guidance Counselors are the most common position involved in DE textbook procedures.*

Position involved	%
Guidance Counselor (17)	63
Media Staff (11)	41
Book Keeper (3)	11
College and Career Staff (2)	7
Textbook Clerk (1)	4
API (1)	4

*A variety of positions are involved with DE textbooks.*

**Conclusion:** Different staff members are involved in DE procedures at different participating schools.

**Dual Enrollment Textbook Procedures:**

When the survey asked who checks out DE Textbooks for students:  
Out of 27 responses:

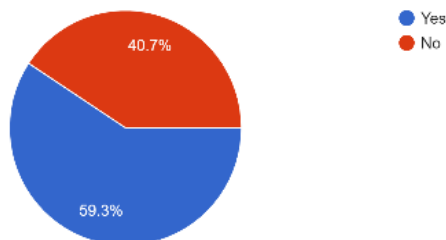
Survey Responses	Implications
Seven (26%) respondents said they do not check out DE textbooks. They issue DE textbook vouchers only.	Schools are not re-using textbooks. Schools could be spending funds to buy new textbooks when used ones can be checked in and reused.

*Some schools do not reuse DE textbooks which could result in increased costs.*

Next graphs detail current DE textbook procedures at different participating schools.

3) Do you verify whether any previously issued DE textbooks (school library DE books or college/university DE books) are checked out by students prior to checking out DE books?

27 responses

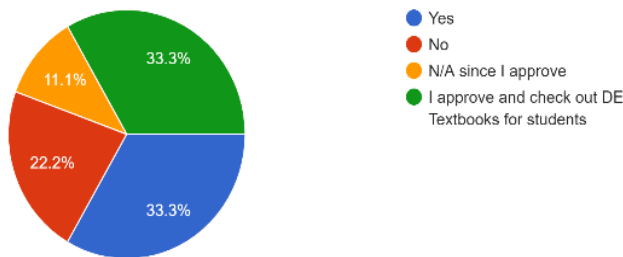


Survey Responses	Implications
Eleven (41%) respondents said they do not verify previously issued DE textbooks that need to be returned by students prior to checking out or buying new DE textbooks.	Schools are not holding students accountable for return of textbooks. It creates a situation where the school may purchase new textbooks instead of re-using them and students could sell their books and keep the money.

*Some schools hold students accountable for return of DE textbooks; others do not. This creates inequitable treatment of students and could result in increased costs.*

4) Do you verify approval (if approved by other than you) for DE Textbook vouchers prior to checking out new or ...om colleges/universities bookstores?

27 responses

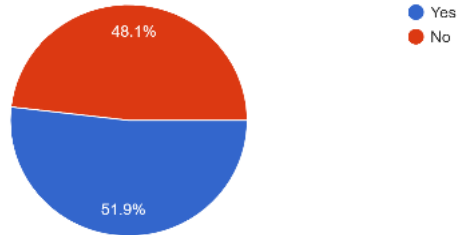


Survey Responses	Implications
Six (22%) respondents said they do not verify approval for DE textbook prior to checking out textbooks from school media or allowing students to buy textbooks from colleges' or universities' bookstore.	Schools could issue or purchase a textbook that has not been approved.
Nine (33%) respondents said they approve DE textbooks and also check out DE textbooks to students.	The same person is approving the DE class and issuing DE textbooks. This lack of segregation of duties was noted at some schools.

*Some schools approve DE textbooks before verifying that the course has been approved.*

5) Do you check reused DE Textbooks in school DE bookcase or in school media library prior to checking out cur... the colleges/universities bookstores?

27 responses

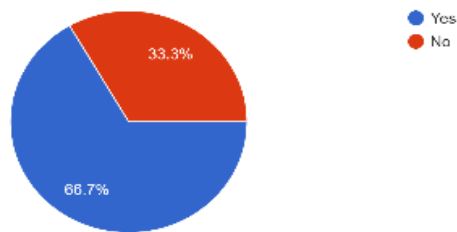


Survey Responses	Implications
Thirteen (48%) respondents said they do not check to see if a used textbook is in inventory at their school prior to issuing textbook vouchers for a new book.	Schools could be spending funds to buy new textbooks when used ones might be available.

*Some schools do not check to see if used textbooks are available before approving the purchase of new ones.*

3) If a student cannot return DE Text books or a student cannot pay for lost or stolen DE Textbooks, do you allow t... check out additional DE Textbooks?

27 responses



Survey Responses	Implications
Nine (33%) respondents said they do not issue additional DE textbooks/vouchers to those students who cannot return DE textbook or cannot pay for stolen/lost textbook.	Schools do not pay for future DE classes and the students must cover their DE costs or students decide not to enroll in future DE classes. It also creates inequity among students in the DE program between schools.

*Some schools will not issue additional DE textbooks to students who have not returned previously purchased ones.*

When the survey asked to attach DE textbook procedures:  
 Out of 27 responses:

Survey Responses	Implications
Three (11%) respondents attached their DE procedures. These procedures are not the same. For example, one procedure says the first step is to get approval of class schedule and book vouchers from guidance counselor while another procedure says the student needs to fill out the voucher and it must be signed by the media staff and then the student needs to submit their class schedule and vouchers to their guidance counselor for approval.	No consistency in DE textbook procedures at all participating high and middle schools.

*There is no standard procedure for management and accountability of DE textbooks among the district's schools.*

**Conclusion:** Participating schools do not have standard DE textbook approvals and check-in/out procedures. The lack of a standard practice causes different treatment of DE students in similar situations in different schools and a lack of adequate controls. It also results in increased costs in the cases where textbooks are not reused. Some schools approve class schedule prior to issuing book vouchers while other schools approve class schedule after issuing book vouchers. In this instance, a student could possibly register for classes which are not approved by their counselor.

**Recording of DE Textbook Transactions:**

When the survey asked if DE textbooks are lost or stolen by a student, do you keep a record and where do you keep that lost/stolen book record:

Out of 27 responses:

*Inconsistent practices create unequal treatment of students, increased costs and inadequate control over DE textbooks.*

Survey Responses	Implications
<p>Nine (33%) respondents said that do not keep a record of checked-out, returned, stolen/lost DE textbooks.</p> <p>Five (19%) respondents said they keep a record of checked-out, returned, stolen/lost DE textbooks in Destiny.</p> <p>About thirteen (48%) respondents said they keep a record of checked-out, returned, stolen/lost DE textbooks in Excel sheets or on paper or Google sheets.</p>	<p>Inconsistent practices create poor accountability.</p>

*Some schools keep track of DE textbooks while others do not and the methods of tracking vary from paper records to the use of spreadsheets.*

*Inconsistent practices create poor accountability.*

When the survey asked if a student loses DE textbooks, how do you collect money, where do you keep/track of money, and do you create obligations:

Out of 27 responses:

Survey Responses	Implications
<p>Seven (26%) respondents said they do not create any obligations if a student loses DE textbooks. Others said:</p> <ul style="list-style-type: none"> <li>• The media center creates obligations</li> <li>• obligations are created in Destiny</li> <li>• the student pays through School Pay</li> <li>• obligations are maintained / documented by bookkeeper</li> <li>• they are added to the student's other financial</li> </ul>	<p>Inconsistent practices cause unequal treatment of students in different schools.</p>

*Some schools create student obligations for the cost of lost DE textbooks while other do not.*

*Inconsistent practices cause unequal treatment of students in different schools.*

obligations. <ul style="list-style-type: none"> <li>• have not had this situation</li> <li>• they are not sure where the collected funds should be sent or whether it should be sent to the school’s internal account</li> </ul>	
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When the survey asked when DE textbooks are purchased by student directly from college / universities bookstores, how do you keep / track of records for the DE textbooks:

Out of 27 responses:

Survey Responses	Implications
Six (22%) respondents said they do not keep or track record of DE textbooks’ receipts from colleges’/universities’ bookstores. Other said: <ul style="list-style-type: none"> <li>• they attach receipts with the book vouchers or the book store sends a copy of the receipt with the used vouchers to school</li> <li>• students bring a copy of their receipt at the end of the semester with the books</li> <li>• Valencia DE teacher manages the textbooks receipts</li> </ul>	Inconsistent practices cause inadequate review of invoices, and billing errors, if any, may not be detected.

*Inconsistent practices can cause inadequate review of invoices, and hinder the ability to detect billing errors.*

**Conclusion:** Participating schools do not have standard tracking and recording procedures for check-out, returned, stolen/lost DE textbooks, receipts and payments. Some schools use Destiny and record DE textbook activities in Destiny while other schools do not keep a record. Some schools maintain receipts from the colleges’ / universities’ book stores while others do not. Inconsistent practices in recoding DE

*Schools do not have standard inventory tracking and management practices.*



textbook activities create a lack of accountability, inadequate review of invoices, and unequal treatment of students.

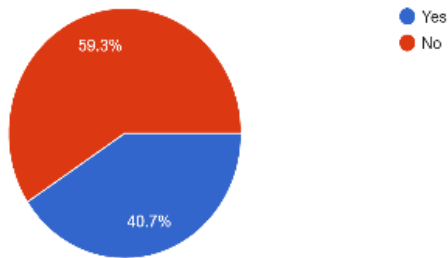
**Damaged or Obsolete DE Textbooks and Inventory:**

The next graph details damaged or obsolete DE textbook procedures at different participating schools.

Out of 27 responses:

Do you keep ripped or obsolete DE Textbooks on campus?

27 responses



*Some schools keep damaged DE textbooks for return to the vendor while others do not.*

Survey Responses	Implications
<p>Sixteen 16 (59%) respondents said they do not keep damaged or obsolete DE textbooks on campus.</p> <p>Some of them keep damaged or obsolete DE textbooks in a media center / school shelf / storage / book case until Follett picks them up to buy or they keep them with the guidance counselor / bookkeeper / college and career staff.</p> <p>Some respondents recycle or donate damaged or obsolete books.</p> <p>Some staff keep records of</p>	<p>Inconsistent practices cause poor accountability for recording obsolete, recycled, donated, and resold books and related payments.</p>

*Inconsistent practices create poor accountability for DE textbooks.*

<p>damaged and obsolete DE textbooks in Destiny while others do not keep records or are not sure about recording procedures for damaged or obsolete DE textbooks.</p>	
<p>Some respondents said they sell used textbooks to Follett and deposit money/check with the internal bookkeeper and some said they deposit with budget bookkeeper. Some schools get credits when they sell used DE textbooks while sometimes selling textbooks is based on consignment and school get a percentage of sold used textbooks sales proceeds.</p>	

*A variety of methods are used to track used DE textbooks at those schools that do it. They include:*

- *Destiny*
- *Excel spreadsheets*
- *Paper notes*
- *Google sheets*

When the survey asked what processes and procedures do you have in place for DE textbooks inventory on your campus:

Out of 27 responses:

Survey Responses	Implications
<p>Seven (26%) respondents said they keep an inventory of DE textbooks in Destiny or in school but do not count number of books in hand.</p>	<p>Lack of an inventory system and inconsistent practices in inventory management cause unnecessary cost of new textbooks, errors in recordings, high cost of storage, and high amount of obsolete inventory.</p>

*There are no standard inventory management procedures and practices vary from school to school.*

**Conclusion:** Participating schools do not have standard procedures for recording of DE damaged / obsolete, sold used textbooks, recycled/donated textbooks or inventory of DE textbooks on hand. Inconsistent practices create a lack of accountability for textbooks and related

payments, unnecessary cost for new textbooks, errors in records, high cost of storage, and high amount of obsolete inventory.

Money received from Follett is recorded through internal accounts and budget accounts. Some schools get credits and some schools have consignments with Follett. We noted that not all participating schools are forwarding money received from Follett to the district.

### ASSESSMENT RECOMMENDATIONS

- 1) DE textbook procedures are not standard among participating schools. The District should consider developing standard procedures / guidance for managing DE textbooks, including documentation and application, and monitoring for consistency in DE textbook activities/procedures among the participating schools.

When developing standard procedures/guidance, management should consider appropriate controls such as approvals, segregation of conflicting duties, and documentation. For example:

- DE textbooks or book vouchers should be issued only after a class schedule is approved by guidance counselor;
- the same person should not approve the class schedule/book voucher and also check-in/out DE textbooks;
- students should submit colleges'/universities' receipts for DE textbooks if they use book vouchers;
- colleges'/universities' invoices should contain required information such as school name and address, school contact information, term, date, description and total amount for purchased DE textbooks;
- documentation required for recording/ tracking DE textbooks that are checked-in/ out, lost/ stolen, recycled/ donated/ resold; and,
- inventory tracking and recording procedures for lost/ stolen/ resold DE textbook payments and returning

*The district should establish standard procedures for the schools to follow.*

payments to district.

- 2) A standard inventory management process should be established for DE textbooks to ensure all DE related funds are managed efficiently.
- 3) The district should revise DE textbook invoice payment procedures to establish a more efficient payment process. One potential solution could have the schools pay textbook invoices to the colleges against purchase orders funded from district resources.

We wish to thank the staffs of the Student Services and Digital Curriculum and Media Departments as well as staff from a number of district schools that participate in the DE program for their cooperation and assistance with this assessment.

*DE textbooks should be subject to an inventory management process.*

*Payment procedures should be revised to eliminate inefficiencies.*



<b>Department / School Name</b>	<b>Student Services – Dual Enrollment Textbooks</b>
<b>Administrator / Department Head</b>	<b>Mary Bridges, Executive Director, Student Services</b>
<b>Cabinet Official / Area Superintendent</b>	<b>Dr. Kathryn Shuler, Chief Academic Officer</b>

<b>Audit Result / Recommendation</b>	<b>Management Response Acknowledgement/ Agreement of Condition</b>	<b>Responsible Person (Name &amp; Title) And Target Completion Date (MM/YYYY)</b>	<b>Management’s Action Plan</b>
DE textbook procedures are not standard among participating schools. The District should consider developing standard procedures / guidance for managing DE textbooks, including documentation and application, and monitoring for consistency in DE textbook activities/procedures among the participating schools.	It is agreed that traditionally all schools have their own procedure that they have used for years. Some of these procedures are not cost efficient and it is difficult to monitor with all schools having different procedures. A consist district procedure would be very advantageous.	Sasha Russ Thomas Chang  07/2020	Student Services will collaborate with Curriculum and Digital Learning to create a consistent district-wide plan to make sure DE textbooks are managed efficiently. The following will be considered: <ul style="list-style-type: none"> <li>• DE textbooks or book vouchers should be issued only after a class schedule is approved by guidance counselor;</li> <li>• the same person should not approve the class schedule/book voucher and also check-in/out DE textbooks;</li> <li>• students should submit colleges’/universities’ receipts for DE textbooks if they use book vouchers;</li> <li>• colleges’/universities’ invoices should contain required information such as school name and address, school contact information, term, date, description and total amount for purchased DE textbooks;</li> <li>• documentation required for recording/tracking DE textbooks that are checked-in/ out, lost/ stolen, recycled/ donated/ resold; and,</li> </ul>



			<ul style="list-style-type: none"><li>inventory tracking and recording procedures for lost/ stolen/ resold DE textbook payments and returning payments to district.</li></ul>
A standard inventory management process should be established for DE textbooks to ensure all DE related funds are managed efficiently.	Having a tracking system, similar to how media specialists track media center books would allow the district to be able to monitor that DE Textbooks are being returned and re-used when possible.	Sasha Russ Thomas Chang 7/2020	Student Services will collaborate with Curriculum and Digital Learning (Media Specialists) to create a tracking system for all DE textbooks. This will also have a system for handling textbooks when they are no longer used.
The district should revise DE textbook invoice payment procedures to establish a more efficient payment process. One potential solution could have the schools pay textbook invoices to the colleges against purchase orders funded from district resources.	Right now invoices are basically being processed at the school site and then again at the district office. This takes time and can lead to errors.	Sasha Russ 7/2020	Student Services will collaborate with the individual school bookkeepers and create a consistent district procedure for payment of textbook invoices that is more timely and efficient.