



**Glenn E. Gustafson, CPA**  
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## MEMORANDUM

**TO:** CSEA Board of Directors  
**FROM:** Glenn Gustafson  
**DATE:** May 16, 2007  
**SUBJECT: PROGRAD Investigation**

On April 6, 2007 we received a complaint on the use of the Professional Growth and Development (PROGRAD) Fund. As a result of this complaint, District security staff has investigated this matter and reported the results to me. Based on a review of this matter I have drawn the following conclusions:

- 1) That a "special" PROGRAD window was opened up by the PROGRAD Committee subsequent to the 2005/2006 school year and 18 additional applications were approved for funding.
- 2) That one of these applications (for Irma Valerio-Garcia) contained a fraudulent signature of the PROGRAD Committee Chair, Diane Cicarelli.
- 3) That we are unable to determine the author of the fraudulent signature.
- 4) That the CSEA Board was correct in ordering the repayment of these funds to the District as a result of CSEA President's Fund availability, not as a result of knowledge of the forger author.

In addition, I am also making the following determinations:

- 1) That the PROGRAD Fund is hereby dissolved effective June 30, 2007, as agreed upon in the Master Agreement negotiations, thereby obviating the need for any further expenditure of District resources on this matter.
- 2) That had the PROGRAD Fund continued, internal control improvements would have been necessary .
- 3) That the \$362.27 reimbursement to Mark Hampson for attendance at the Baltimore, MD conference on June 8-11, 2006 was of a political nature and therefore not eligible for PROGRAD funding and the District should be reimbursed for this amount immediately.

If you have any questions, please contact me at your convenience.

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Copy: David Schenkel  
Jose Gurule'