



Memorandum

Date February 5, 2007

To Bruce Weaver

From Kip Mendrygal  
Paul Coggins  
Madeleine Johnson

Re Supplemental Employee Referral: **Ardis McCann, Principal, Spruce High School**

Client Dallas Independent School District

On January 31, 2007, Kip Mendrygal received a call from Bruce Weaver and Luis Tamez, who stated that Ardis McCann, through his attorneys, had submitted additional Pcard receipts for our review. Shortly thereafter, we picked up these receipts and initiated a detailed analysis, as described below.

On February 1 and 2, 2007, Mr. Pete Nielsen reviewed the additional documentation provided by Mr. McCann. The additional documents were contained in a box labeled "Located on Sat., 1/27/2007, 2pm, Spruce HS," and contained 1745 bates-labeled pages of various documents, including Pcard logs, Pcard statements, and Pcard receipts for at least seven different individuals (in addition to Mr. McCann), including Marilyn Robinson, Maggie Condren, Estella Martinez, Linda Trujillo, Tom Maglisueca, Brian Lusk, and Demetrius Robinson. In addition, there were several Pcard-related documents from 2001 and 2002, which pre-date the timeframe of our investigation. Finally, there were several copies of blank Pcard logs, several budget management detail reports (dealing with Medicare and workers compensation payments, etc.), and other non-substantive material. Thus, of these 1745 pages, Mr. Nielsen determined that only a small fraction were the Pcard receipts that we requested Mr. McCann to produce.<sup>1</sup>

As a result of Mr. Nielsen's review, it was determined that Mr. McCann had submitted additional receipts to document many of his undocumented transactions from the 2003 timeframe. However, Mr. McCann is still missing the majority of his receipts from the 2004 timeframe.

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<sup>1</sup> We also note that Mr. McCann submitted duplicate and triplicate copies of several receipts throughout his documentation. In addition, Mr. Nielsen noted that there were no original receipts in Mr. McCann's latest submission—just copies.

As a result of Mr. McCann's latest submission of receipts, he has now produced approximately 70% of his Pcard receipts (up from 42% previously). The vast majority of Mr. McCann's missing receipts in the 2004 timeframe, and are not centralized to a particular vendor but, instead, are spread throughout many vendors—both educationally-oriented and otherwise.



# FISH & RICHARDSON P.C.

ATTORNEY-CLIENT PRIVILEGED MATERIAL—PRIVILEGED AND CONFIDENTIAL

## Memorandum

Date March 8, 2007

To Bruce Weaver

From Kip Mendrygal  
Paul Coggins  
Madeleine Johnson

Re 2<sup>nd</sup> Supplemental Employee Referral: **Ardis McCann, Principal, Spruce High School**

Client Dallas Independent School District

On March 5, 2007, we received a notification that Mr. McCann (through his counsel), submitted additional receipts for our review. We received a packet of 350 documents labeled "1746-2096." The packet was stamped as "received" by DISD Legal on February 22, 2007, and contained a letter from Mr. McCann's attorney dated February 15, 2007. The letter stated that Marsh personnel recently found additional Pcard receipts, and that they were being submitted for the district's review.

After reviewing this latest submission of receipts, Mr. Nielsen determined that Mr. McCann submitted several additional receipts that had not been submitted before, and now has submitted receipts for approximately 85% of his total transactions (up from 70% previously).

In this latest batch of receipts, however, there appear to be several signatures that may not be Mr. McCann's. This was of concern to us because Mr. McCann previously told us that he was the only person who used his Pcard to execute transactions. (Mr. McCann did state that two other individuals used his Pcard number to make transactions via the computer while at school.) Thus, it is possible that Mr. McCann made a false statement to us in connection with this topic of inquiry. However, to date, we have not been able to interview Mr. McCann about these potentially foreign signatures.