



August 21, 2026

Memorandum For: JR Pritchard, Manager  
Clark Schaefer Hackett

A handwritten signature in blue ink that reads "Todd J. Zinser".

From: Todd J. Zinser  
Cincinnati Oversight Project

RE: City of Cincinnati Audit Engagement — Supplemental  
Information Concerning the Internal Control  
Environment

On July 9, 2026, I provided you with a memorandum identifying several matters that I believed warranted consideration as part of your risk assessment and evaluation of the City of Cincinnati's internal control environment. I am writing to bring a subsequent development to your attention that I believe may also be relevant to that assessment.

On August 13, 2026, the United States Court of Appeals for the Sixth Circuit issued its decision in *Washington v. City of Cincinnati*, No. 25-3692, affirming the district court's denial of qualified immunity to City Manager Sheryl Long. It concerned a "pre-deprivation procedural due process" claim arising from her termination of former Fire Chief Michael Washington. The court also affirmed the denial of statutory immunity concerning Washington's defamation claim.

Of particular relevance to the City's control environment, the Sixth Circuit discussed evidence concerning the City Manager's response to legal advice she received before she fired the Fire Chief. The court stated that Long consulted the City's legal department and was advised that Washington "would need a hearing," but nevertheless chose to remove him from office

without one. The court characterized this as "exactly the sort of 'lawless conduct' that does not warrant qualified immunity."

The opinion also cited Long's deposition testimony concerning why she did not provide Washington a hearing before terminating him. Her response was: "because that was my choice to not."

I understand that the case involving Chief Washington concerns employment and constitutional law issues rather than financial reporting. I am bringing the Court's decision to your attention for a different reason.

The City Manager occupies the City's senior administrative position and has substantial responsibility for the City's system of administration and internal control. Evidence that senior management knowingly disregarded advice from the City's own legal department concerning a required procedural safeguard may therefore warrant consideration in assessing management's attitude toward compliance, established procedures, and internal controls.

This may also be relevant when considered in conjunction with the contract-administration and compliance matters identified in my July 9 memorandum.

I am not suggesting that the circumstances in the Washington case establish that other City controls have been disregarded. Rather, I believe the Court's decision represents significant new information that an independent auditor may wish to consider in evaluating the City's overall control environment and determining whether it affects the nature, timing, or extent of audit procedures.

I have enclosed a copy of the Sixth Circuit's August 13, 2026, opinion for your review.

Thank you for your consideration. Please let me know if I can answer any questions.

Enclosure:

*Washington v. City of Cincinnati*, No. 25-3692 (6th Cir. Aug. 13, 2026)