

2025 Late Fees

Report Date	County	Entity	Total FFR	Narrative
1/7/2025	Geauga	Auburn Township	\$11,247.60	The Township failed to timely remit payments by the necessary deadlines to the Internal Revenue Service (IRS), Ohio Department of Taxation, Ohio Public Employees Retirement System, Ohio Department of Job and Family Services, and for certain credit cards. During 2023 and 2022, these penalties, fees, and interest payments aggregated to \$11,247.60.
1/9/2025	Scioto	South Webster-Bloom Township Joint Fire District	\$1,079.00	During 2022, the South Webster-Bloom Township Joint Fire District was assessed and paid interest and penalties to the Internal Revenue Service for late payments and reporting of taxes for tax years 2017 through 2020.
1/21/2025	Scioto	Bloom Township	\$1,464.80	During fiscal years 2023 and 2022, the Township was assessed penalties and interest charges for late payments of federal taxes, state taxes, and BWC payments.
2/4/2025	Cuyahoga	City of Garfield Heights	\$38,450.52	The City did not have controls implemented to timely submit retirement payments to OPERS and OP&F. Based upon confirmations received from OP&F and OPERS, the City paid penalties and interest for late payment and filing of contribution reports to the pension systems totaling \$200.00, \$12,258.62 and \$25,991.90 in 2023, 2022, and 2021, respectively.
2/4/2025	Lorain	Elyria Township	\$5,363.96	During 2021 and 2020, the Township did not timely remit certain payments, made duplicate tax payments, and paid late fees, interest charges and penalties aggregating to \$5,363.96.
2/11/2025	Fulton	Village of Swanton	\$2,977.94	The Internal Revenue Service (IRS) assessed and the Village paid penalties and interest due to failures to properly remit federal tax withholdings in the amount of \$468.18. The Ohio Department of Job and Family Services assessed and the Village paid penalties and interest due to failure to remit quarterly employment reports in the amount of \$2,042.43...The Ohio Public Employees Retirement System (OPERS) assessed and the Village paid penalties in the amount of \$395.99, due to failures to properly remit OPERS pension withholdings. ... PNC Bank assessed and the Village paid late fees and finance charges in the amount of \$71.34 on monthly credit card billings.

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2/13/2025	Williams	Village of Pioneer	\$7,211.46	The Internal Revenue Service assessed and the Village paid interest and penalties due to failures to properly remit employee withholdings and matching employer amounts. State tax withholdings were not remitted by their due dates, resulting in the assessment and payment of interest. The Ohio Police and Fire Pension Fund assessed and the Village paid penalties due to failures to properly remit OP&F pension withholdings. The Ohio Public Employees Retirement System assessed and the Village paid penalties due to failures to properly remit OPERS pension withholdings. Kilowatt-hour tax returns and remittances were not remitted by their due dates, resulting in the assessment of late fees.
2/18/2025	Darke	Darke County Visitors Bureau	\$2,930.00	The Bureau paid \$2,930 in penalties and interest charges for late payroll withholding submissions to the Internal Revenue Service and City of Greenville. The repeated failure to pay City of Greenville income tax withholding and IRS tax payments timely is considered gross negligence. Late payment fees and related finance charges incurred through gross negligence are illegal expenditures which do not serve a proper public purpose. These charges would have been avoided had the funds been remitted by the required due dates.
2/20/2025	Pickaway	Pickaway Township	\$649.18	Brian Barr, Fiscal officer processed OPERS payments late for November 2021 employee portion, six months of 2022 employer portions and four months of 2023 employer liability. As a result, the Township incurred and paid \$649.18 in penalties, late fees and interest.
3/4/2025	Trumbull	Eagle Joint Fire District	\$1,332.46	During Teena Wylie's term of office as fiscal clerk, the District failed to remit withholdings timely, therefore, it paid penalties and interest in a subsequent time frame in the amount of \$1,195.93 to the IRS and \$136.53 to OPERS to total \$1,332.46. During John Morris's term as fiscal clerk, the District failed to remit withholdings timely, therefore, it paid penalties and interest in the amount of \$16.41 to the IRS and \$11.38 to OPERS to total \$27.79.
3/11/2025	Montgomery	Germantown Union Cemetery	\$522.79	The Cemetery paid \$522.79 in penalties and interest charges for late payroll withholding submissions to the State of Ohio (state and school district income tax) and Ohio Public Employees Retirement System (OPERS).
3/18/2025	Scioto	Minford Local School District	\$4,243.22	During fiscal year 2024, Minford Local School District was assessed penalties and interest charges for late payments of federal taxes related to tax periods December 2022 through September 2023.

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3/25/2025	Clermont	Batavia Local School District	\$15,800.00	During fiscal 2022, Batavia Local School District was assessed penalties and paid in the amount of \$15,800 for not submitting complete or correct contribution reporting information to the School Employee Retirement System of Ohio by the due date.
4/17/2025	Richland	Butler Township	\$22,269.00	Shirley Baker served as the Fiscal Officer for Butler Township, Richland County from April 1, 2016 until March 31, 2024. During her time in office, Ms. Baker did not file (quarterly forms and remittances with the IRS)... As a result, the Township incurred and paid \$22,269 in penalties, late fees and interest.
4/22/2025	Belmont	Village of Holloway	\$322.00	The Village paid late fees, overlimit fees, and interest on Village issued credit cards.
4/22/2025	Fayette	Village of Octa	\$2,798.43	During fiscal years 2023 and 2022, the Village was assessed penalties and interest charges for late payments of federal taxes, state taxes, and OPERS retirement contributions.
5/8/2025	Licking	Hanover Township	\$9,794.29	Late fees were issued for late Federal withholding payments and/or late Form 941 filings for quarters during 2017, 2020, 2021, and 2022... Late fees were issued for late School District Income Tax, State tax, and Ohio Department of Jobs and Family Services withholdings payments for various months in 2018, 2019, 2020, 2021, and 2022... Late fees were issued for late OPERS payments for various months during 2020, 2021, and 2022
5/13/2025	Miami	Tipp City Public Library	\$903.36	In relation to 2023 and 2022, the Library paid identified late fees and finance charges in the total amount of \$903.36
5/20/2025	Trumbull	Fowler Township	\$1,150.71	The Township properly withheld federal, state and police and fire pension amounts, however, did not remit amounts timely.
5/27/2025	Richland	Troy Township	\$7,202.93	... the Township incurred and paid \$7,202.93 in penalties, late fees, interest, and other improper payments.
6/3/2025	Champaign	Village of North Lewisburg	\$29,384.10	The Village's former Fiscal Officer did not timely remit federal, state and school district tax withholdings from 2020, 2021, 2022, and 2023.
6/5/2025	Ashland	Clear Creek Township	\$606.48	Nicholas Stuart was Township Fiscal Officer from April 1, 2020 through March 31, 2024. During his time in office he failed to file timely the 2nd Quarter 2021 941 form, which resulted in penalties and interest of \$506.39. Additionally, the Township was assessed penalties and interest for late filing and payment of \$100.09 for the 3rd Quarter 2020.
6/10/2025	Greene	Village of Yellow Springs	\$19,512.40	Former Village Finance Director Matt Dillon was responsible for the timely and complete remittance of payroll withholdings to the appropriate authority.

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6/10/2025	Highland	Paint Creek Joint Emergency Medical Services/Fire District	\$33,850.90	For the Period, we identified the District paid the following penalties and/or interest as a result of Mr. Barrett's failure to perform the required duties as Fiscal Officer and a lack of monitoring by those charged with governance. (Total includes an additional FFR issued as part of a report in December.)
6/10/2025	Montgomery	Dayton Metro Library	\$1,751.54	Former Fiscal Officer Christina Sanders was responsible for the timely remittance of payroll withholdings to the appropriate authority.
6/17/2025	Jackson	Jackson Township	\$536.15	In 2022, the Township had late payment service charges on an equipment rental of \$337.31 and late fees to Ohio Public Employees Retirement System of \$106.18. In 2023, the Township paid finance charges to a local hardware store for \$36.58 and late fees to Ohio Public Employees Retirement System of \$56.08.
7/8/2025	Jackson	Scioto Township	\$1,338.96	Between 2020 and 2021, the former Fiscal Officer, Lissa Warrens, withheld state payroll taxes; however, these amounts and required reports were not remitted to the Ohio Department of Taxation timely. ... Lissa Warrens, withheld employee pension contributions; however, neither the employer nor employee portions were remitted to the Ohio Public Employees Retirement System timely...There was a \$200.00 late fee paid in July 2020 on the Township's final debt payment
7/10/2025	Vinton	Vinton Township	\$1,585.65	During 2020, the Township paid \$88.13 to the State Department of Taxation for interest/penalties for not remitting state tax withholdings timely dating back to 2017. During 2022, the Township paid \$888.33 to the Internal Revenue Service for failure to file and interest charges related to tax periods March 31, 2020 and June 30, 2020, and \$609.19 to the Ohio Public Employees Retirement System for interest on employee and employer contributions not remitted from June 2018 through December 2021.
7/15/2025	Wood	Ostego Local School District	\$4,609.72	Late fees of \$3,144.48 were assessed by Premier Bank due to late payments on obligations due August 11, 2023 and November 11, 2023 for Loan Number 47884, which were paid by the District on February 6, 2024... Late fees in the amount of \$1,465.24 were assessed by Premier Bank due to late payments made on obligations due December 21, 2023 and March 21, 2024 on Loan Number 52883, which were paid by the District on March 31, 2024.
8/7/2025	Adams	Village of Manchester	\$1,455.69	Due to insufficient policies and procedures, the Village was assessed and paid late fee, finance, and service charges for the late payments of invoices in the amount of \$1,455.69. The repeated failure to remit OPERS withholdings and utility payments timely is considered gross negligence.

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8/12/2025	Medina	Medina Township	\$3,814.79	The Township was assessed late fees, penalties, and interest relating to late payments and/or late reporting to the Internal Revenue Service (IRS), Ohio Public Employees Retirement System (OPERS), Ohio Bureau of Worker's Compensation (BWC), and Medical Mutual of Ohio/COSE totaling \$3,814.79.
8/21/2025	Tuscarawas	Franklin Township	\$1,309.10	Between 2022 and 2023, the Fiscal Officer, Tammy Spidell, withheld state payroll taxes; however, these amounts and required reports were not remitted to the Ohio Department of Taxation timely. Failure to file, pay, and/or report the withholdings resulted in penalties and interest of \$4.77 in 2022 and \$7.96 in 2023 paid by the Township... Between 2022 and 2023, the Fiscal Officer, Tammy Spidell, withheld employee pension contributions; however, neither the employer nor employee portions were remitted to the Ohio Public Employees Retirement System timely. Failure to file, pay, and/or report the withholdings resulted in late fees and penalties of \$256.26 in 2022 and \$254.82 in 2023.
9/2/2025	Vinton	Harrison Township	\$755.15	In 2022, the Township paid penalties and interest to the IRS, State, and OPERS totaling \$278.56 and paid late fees on debt payments totaling \$221.92. In 2023, the Township paid a late fee payment on their credit card statement of \$30.76, penalties and interest to the IRS, State, and OPERS totaling \$157.91 and late fees on debt payments totaling \$66.
9/18/2025	Highland	Highland County	\$1,100.00	Due to a lack of internal controls over the payment of taxes, in fiscal years 2019, 2020, 2021 and 2023, the County failed to remit and file portions of the Highland County City Tax payments timely, resulting in penalty and late fees of \$1,100 being paid during 2023 for years 2019-2021.
9/25/2025	Cuyahoga	Bedford City Schools	\$11,751.21	The District failed to remit payments by the necessary deadlines to the Internal Revenue Service (IRS) for income tax withholdings in the first quarter of 2023, resulting in penalties and interest charged to the District, totaling \$11,751.21.
9/30/2025	Preble	Preble County Educational Service Center	\$2,486.14	The Educational Service Center paid a total of \$2,486.14 in interest for delinquent payroll withholding submissions to the School Employees Retirement System (SERS) pertaining to five Educational Service Center employees (see Finding 2024-002).
11/6/2025	Washington	Fearing Township	\$2,693.85	The Fiscal Officer did not pay the Deere Credit Inc. lease payments in a timely manner in 2022 and 2023.
11/18/2025	Athens	Dover Township	\$1,128.04	The Fiscal Officer did not timely remit payments to OPERS.

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11/20/2025	Warren	Wayne Local Schools	\$44,222.08	For the Period, we identified the District paid the following penalties, interest, and/or late fees as a result of Mr. James' gross negligence and failure to properly perform his required duties as Treasurer: Seven payments totaling \$19,438.38 to the IRS for failing to file tax returns and pay taxes in a timely manner for tax periods. Two payments totaling \$18,994.21 to RITA for failing to pay taxes due to the Village of Waynesville in a timely manner for tax periods. Five payments totaling \$3,259.62 to the ODT for failing to file returns and remit liabilities due in a timely manner. Sixty-three payments totaling \$2,529.87 to various vendors for failing to pay invoices timely for goods or services provided to the District.
11/25/2025	Clark	Village of Tremont City	\$2,521.35	The repeated failure to remit federal, state and school district tax withholdings, OPERS pension withholding, and credit card payments in a timely manner is considered gross negligence. Late payment fees, interest, and related charges incurred through gross negligence are unnecessary expenditures that do not serve a proper public purpose.
12/2/2025	Putnam	Village of Cloverdale	\$3,409.70	The Internal Revenue Service (IRS) assessed and the Village paid penalties and interest due to failures to properly remit federal tax withholdings in the amount of \$3,095.52. ... The State of Ohio assessed and the Village paid penalties and interest due to failures to properly remit state tax withholdings in the amount of \$309.61. ...The Ohio Public Employees Retirement System (OPERS) assessed and the Village paid penalties in the amount of \$4.57, due to failures to properly remit OPERS pension withholdings.
12/30/2025	Franklin	Franklin Township	\$1,681.00	Our review of the Township's expenditures for years ended December 31, 2017, 2018, and 2019, indicated the Township paid a total of \$1,681 in late fees and penalties to the Ohio Public Employees Retirement System and the Ohio Police and Fire Pension System.
12/30/2025	Fulton	Village of Swanton	\$2,480.12	The Internal Revenue Service (IRS) assessed and the Village paid penalties and interest due to failures to properly remit federal tax withholdings in the amount of \$2,276.97. The Ohio Public Employees Retirement System (OPERS) assessed and the Village paid penalties in the amount of \$131.89, due to failures to properly remit OPERS pension withholdings. Due to Mr. Benfield's negligence, PNC Bank assessed and the Village paid late fees and finance charges in the amount of \$71.26 on monthly credit card billings.
		Total	\$311,697.77	