



OHIO AUDITOR OF STATE
KEITH FABER



GALLIA COUNTY
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OHIO AUDITOR OF STATE KEITH FABER



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To Robert Jacks, Gallia County Auditor, the Gallia County Commissioners, Jason Danford, Gallia County Veterans Services Commission Director, and the Gallia County Veterans Services Commissioners:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of Gallia County, specifically related to the Gallia County Veterans Services Commission (the Commission) predicated on improper expenditures paid by the Commission for and to the former Commission Executive Director John Thomas.

The investigation began on December 21, 2023, after SIU received information from AOS financial auditors. It was alleged John Thomas attended a national training in Madison, WI in June 2023, but left the training early for a personal trip to Las Vegas, NV, even though the Commission paid him for travel and conference expenditures as well as incurred other conference related costs.

After the information obtained from interviews and preliminary examination of Commission records was considered, a special audit was declared by the Auditor of State.

This engagement was conducted in accordance with the [Auditor of State Special Investigations Unit, Quality Standards](#).

Suspect

John Thomas became the Commission's Executive Director on June 1, 2013, and initially resigned from his position on December 28, 2023. However, Mr. Thomas contested his resignation and on January 19, 2024, the Commission retroactively reinstated Mr. Thomas but also immediately placed him on administrative leave. Mr. Thomas then resigned from the Commission on February 6, 2024.

Scheme

The National Association of County Veterans Service Officers Training Conference (NACVSO) was held in Madison, WI from June 3-8, 2023, and the Commission paid the following for Mr. Thomas to attend the NACVSO:

- \$350.00 for in-person conference registration.
- \$435.80 for flight from Columbus, OH to Madison, WI on June 5, 2023, as well as \$35.00 for a checked bag.
- \$672.40 for hotel room in Madison, WI. According to hotel records, Mr. Thomas checked-in at 5:14 PM on June 5, 2023, and checked-out at 6:14 AM on June 7, 2023.
- \$85.00 for parking at the Columbus airport. The Parking Spot recorded an arrival date and time of June 5, 2023, at 12:23 PM and departure date and time of June 10, 2023, at 4:45 PM.
- \$384.00 for per diem meal costs.
- \$1,200.00 for gross payroll wages. Mr. Thomas' timesheet recorded 8 hours to NACVSO Training for June 5-9, 2023, at an hourly rate of pay of \$30/hour.

In order to gain a full understanding of the timeline of purchases, we reviewed various records from the period May 10, 2023 to February 6, 2024 (Period), which represents the earliest date when Mr. Thomas made a Commission business purchase related to the NAVCSO until he resigned as Executive Director. We determined Mr. Thomas arrived in Madison, WI on the evening of June 5, 2023, two days after the NAVCSO started, and left the morning of June 7, 2023, with two additional days of the conference remaining.

In an interview, Mr. Thomas claimed he and his wife did not decide to fly to Las Vegas, NV until he was at the conference; however, Mr. Thomas purchased the airline tickets to Las Vegas, NV a month prior. Mr. Thomas did personally pay for the airline tickets from Madison, WI to Las Vegas, NV and Las Vegas, NV to Columbus, OH. Mr. Thomas also stated he completed his timesheet prior to deciding to leave the conference early and therefore his timesheet did not reflect leave for the days he was in Las Vegas, NV. Finally, Mr. Thomas received his per diem before the conference, but neither he nor the Commission personnel who knew he left the conference early inquired about repaying the adjusted per diem amount.

In total, the Commission paid \$3,162.20 in various expenses for Mr. Thomas to attend the NACVSO. However, since Mr. Thomas left the conference early, some of the expenses paid by the Commission overlapped with Mr. Thomas' personal trip. These included \$291.67 for unattended conference days, \$56.68 for parking, \$256.00 for his per diem, and \$720.00 in gross payroll for three days. These expenses total \$1,324.35.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Mr. Thomas misappropriated \$1,324.35 of Commission expenditures over a span of less than one year.

We issued \$1,324.35 in a finding for recovery for illegally expended Commission funds during the Period.

The full details of the finding for recovery are located in the Appendix.

Prosecution

At the conclusion of the special audit and investigation, a prosecution packet was presented to the Auditor of State Special Prosecutor, serving by appointment of the Gallia County Prosecuting Attorney. The Special Prosecutor declined to pursue criminal charges.

The exit conference was waived by the Commission; however, the Commission was given five days to respond to this special audit report. A response was not received from the Commission.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 2, 2025

APPENDIX

SCHEDULE OF FINDING FOR RECOVERY



APPENDIX

FINDING FOR RECOVERY – REPAID UNDER AUDIT

Gallia County Personnel Policy Manual Credit Card Use Policy 7.22 B states, in part, a credit card held by the Board of County Commissioners or the office of any other County Appointing Authority shall be used only to pay work-related expenses, including but not limited to, food expenses, transportation expenses, and lodging expenses.

Gallia County Veterans Services Commission Travel Policy states, in part, that meal expense for employees traveling on official business, will be paid at the standard GSA per diem rate per day, with no receipts required. A per diem request will be submitted to the Gallia County Auditor's Office at least one week prior to the travel date, stating the amount of meal expense required for the trip. The per diem request is to be processed and issued prior to travel.

During the Period, Mr. Thomas left the NACVSO early for a personal trip to Las Vegas, NV, but didn't inform the Commission. As a result, he did not properly revise his payroll and travel expenses, and some of the expenses paid by the Commission for the conference overlapped with Mr. Thomas' personal trip. These included the following, for a total of \$1,324.35:

- \$291.67 for unattended conference days.
- \$56.68 for parking at the Columbus airport.
- \$256.00 for Mr. Thomas' per diem.
- \$720.00 for Mr. Thomas' gross payroll for three days.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public monies illegally expended is hereby issued against John Thomas in the amount of \$1,324.35 in favor of the Commission's General Fund.

On March 14, 2025, Mr. Thomas paid \$1,324.35 to the Gallia County Auditor. Accordingly, we consider this finding fully repaid under audit.

OHIO AUDITOR OF STATE KEITH FABER



GALLIA COUNTY SPECIAL AUDIT

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/29/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov