



IN THE MATTER OF:

MARIA J. PRKIC,

ARB CASE NO. 2026-0034

COMPLAINANT,

ALJ CASE NO. 2025-SOX-00021

ALJ CHRISTOPHER LARSEN

v.

DATE: June 5, 2026

SEZZLE, INC.,

RESPONDENT.

Appearances:

For the Complainant:

Maria J. Prkic; *Pro Se*; Broomfield, Colorado

For the Respondent:

Brett M. Wendt, Esq. and Jane Waterman-Joyce, Esq.; *Fisher & Phillips LLP*; Denver, Colorado

Before JOHNSON, Chief Administrative Appeals Judge, and KAPLAN and BURRELL, Administrative Appeals Judges

ORDER OF DISMISSAL

This case arises under Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act (SOX), as amended, and its implementing regulations.¹ Complainant Maria J. Prkic alleges that Respondent Sezzle, Inc., unlawfully retaliated against her in violation of SOX.

This is the second time this case has come before the Administrative Review Board (ARB or Board). In the first case, ARB Case No. 2025-0074, United States Administrative Law Judge (ALJ) Christopher Larsen issued an Order Granting Summary Decision (ALJ D. & O.) on July 14, 2025, concluding that Complainant's

¹ 18 U.S.C. § 1514A; 29 C.F.R. Part 1980 (2025).

claim was untimely and not subject to equitable tolling. On July 28, 2025, Complainant filed a Petition of Review of the ALJ D. & O with the ARB.

On March 6, 2026, the Board issued a Decision and Order Reversing and Remanding (ARB D. & O.). The Board determined that Complainant had timely raised the precise statutory SOX claim in the wrong forum, thus entitling her to equitable tolling. Accordingly, the Board remanded the case to the ALJ for further proceedings.

On April 23, 2026, Complainant filed a Motion to the Administrative Review Board for Immediate Intervention and Release of Decision (Motion).² From the materials attached to the Motion, it appears that Complainant sent an email to OALJ on April 7, 2026, stating that since the ARB D. & O., she had “received no further communication, scheduling order, or notice of any hearing or discovery from the ALJ or the Board.” She therefore “respectfully request[ed] clarification on the current status of the remanded case so that I may fully participate.” Complainant then appears to have sent a follow up email inquiring as to the status of her case on April 20, 2026, because, as of that date, the case status reflected that the case was “Closed. Decision has been published.”

It appears that Complainant then sent an email to OALJ on April 22, 2026, stating that as of April 15, the docket “clearly showed the case as closed,” but as of April 22, “the docket has been altered” to show the case was “Currently pending” and “multiple new entries were added and back-dated to April 21, 2026.” She asked for an explanation as to “[w]hy the case status was changed from closed to pending” and “[w]hy new docket entries were created and back-dated to April 21st.”

On April 22, 2026, a representative from OALJ responded to Complainant via email, stating that “[t]he case status changed because it was reassigned yesterday . . . to Judge Larsen because of the ARB’s March 6 remand Order.” The representative also stated that no entries were back-dated to April 21; instead, the events were input on that date.

It appears that Complainant then sent an email to Chief ALJ Stephen Henley later in the day on April 22, 2026, making an “urgent request for [his]

² Complainant filed the Motion in ARB Case No. 2025-0074, relating to her previous appeal of the ALJ D. & O. Because the Motion concerns a different set of actions by the ALJ, we have assigned it a new case number (ARB Case No. 2026-0034). All filings related to this appeal should be made in the docket associated with the new case number.

immediate personal intervention.” Complainant stated that the OALJ docket showed her case as “Closed – Decision has been published’ as recently as April 20th,” but that “[t]his morning it was suddenly changed to ‘Currently pending’ with multiple back-dated entries.” She also stated “I have still not received Judge Larsen’s decision.”

Complainant also attached a letter to her April 22 email to Chief ALJ Henley. In the letter, she again asked Chief ALJ Henley for “immediate personal intervention regarding serious irregularities” in her case. She stated that “[o]n or about April 10, 2026, ALJ Larsen issued a final decision in my favor,” and the “OALJ docket correctly showed the case as ‘Closed – Decision has been published’ on April 15, 2026 and again on April 20, 2026.” She then stated that as of the morning of April 22, 2026, the docket had been “unilaterally altered without notice,” to show that the case was now “Currently pending,” to add “[m]ultiple new entries” that were “back-dated to April 21, 2026,” and “conflicting reassignments now appear on the docket.”

Chief ALJ Henley responded to Complainant via email on April 23, 2026. He stated that the ALJ D. & O. of July 14, 2025, “formally closed the matter in OALJ’s case tracking system, until [Chief ALJ Henley] directed our docketing staff to reopen the case on April 21, 2026 based on” the ARB D. & O. He stated that the delay between the ARB D. & O. and reopening the case was “due to a simple miscommunication among OALJ staff,” but that the docket “now correctly reflects that your case is ‘currently pending’ and assigned to Judge Larsen.” Chief ALJ Henley also stated “[t]he case status search results also accurately display all actions taken by OALJ staff, with no alterations or tampering.”

Regarding Complainant’s reference to a purported April 10, 2026 final decision from ALJ Larsen, Chief ALJ Henley stated “the only decision of his in the record is his order of July 14, 2025. I am not aware of an April 10, 2026 decision.”

In her Motion to the Board, Complainant states that she “has never been served with Judge Larsen’s April 10, 2026 decision.” She states that “[t]his pattern of deliberate delay, docket manipulation, concealment of a favorable decision, and false statements by the Chief Administrative Law Judge raises grave concerns about the integrity of these proceedings.” Accordingly, she asks the ARB to “immediately order the OALJ to release and properly serve Judge Larsen’s April 10, 2026 decision awarding damages to Complainant.”

Complainant then filed with the Board a Supplemental Motion for Immediate Intervention (Supplemental Motion) on April 23, 2026, stating that “[a]pproximately 45 minutes after Complainant filed her Motion, the OALJ issued a Notice of Video Hearing and Pre-Hearing Order scheduling this matter for a full hearing on November 12, 2026 – which is seven months from now.” She states that “[t]his Notice completely ignores Judge Larsen’s April 10, 2026 favorable decision awarding damages to Complainant and treats the case as if it is starting from scratch.”

On May 4, 2026, the ARB issued an Order to Show Cause, ordering Complainant to file a brief stating why she believes ALJ Larsen issued a decision in her favor on April 10, 2026, including what evidence she has that such decision exists or was issued.³

On May 18, 2026, Complainant filed Complainant’s Response to the Administrative Review Board’s May 4, 2026 Order to Show Cause (Order to Show Cause Response). In her Order to Show Cause Response, Complainant articulates several reasons why she believes ALJ Larsen issued an April 10, 2026 decision in her favor, including “the docket entry stating a final decision was published, the contradictory statements from OALJ personnel, [and] the sudden docket changes after Complainant began inquiring,” among other reasons.

Subsequently, on May 26, 2026, Complainant filed a Supplemental Brief in Further Support of Complainant’s Response to the Administrative Review Board’s May 4, 2026 Order to Show Cause (Supplemental Brief). Complainant claims that after the ARB issued the Order to Show Cause and Complainant filed her Order to Show Cause Response, “Respondent launched and then escalated an aggressive discovery campaign,” which “is consistent with a party that knows — or strongly suspects — that a favorable decision may already exist and is attempting to bury it by forcing an entirely new round of expensive and time-consuming litigation.”

³ In addition, because the ALJ had not yet issued a decision fully disposing of all claims in Complainant’s complaint and because Complainant, at least in part, appealed an interim, non-final communication from Chief ALJ Henley, Complainant’s Motion and Supplemental Motion was for interlocutory review (i.e., review of a non-final decision). Thus, the ARB also ordered Complainant to explain why the Board should not dismiss the interlocutory appeal and required that Complainant demonstrate why this matter satisfied the three elements of the collateral order exception.

On June 1, 2026, Respondent filed a Response in Opposition to Complainant's Response to Order to Show Good Cause.⁴ On June 3, 2026, Complainant filed a Reply to Respondent's Response to Order to Show Cause.

DISCUSSION

We find no evidence has been presented to support the existence of an Order issued by ALJ Larsen on April 10, 2026 in this case. Accordingly, the ARB denies Complainant's Motion and Supplemental Motion, and we dismiss the appeal.

In her Order to Show Cause Response, Complainant references April 7, 2026 and April 8, 2026 emails from OALJ claiming that they "prove that, as late as April 8, 2026, the OALJ had still not re-docketed or re-assigned the case to Judge Larsen [and that] [t]his directly contradicts Chief Judge Henley's later statement that the OALJ only re-opened the case on April 21, 2026." We disagree and do not find that the e-mails were contradictory or support the existence of an Order issued by ALJ Larsen on April 10, 2026 in this case.

Instead, based on the evidence presented, the e-mails reflect that Complainant's case had not been reopened until Chief ALJ Henley reopened it on April 21, 2026. OALJ representatives explained in April 7, 2026 and April 8, 2026 emails, that the ARB had remanded the case, but it had not yet been re-docketed with OALJ. Subsequently, it appears that on April 21, 2026, OALJ re-docketed the case and the status changed to "[c]urrently pending." On April 22, 2026, an OALJ representative explained the status change to Complainant, telling her it was because the case had been re-docketed the day before. Furthermore, as Chief ALJ Henley explained on April 23, 2026, the ALJ D. & O. of July 14, 2025 "formally closed the matter in OALJ's case tracking system, until [Chief ALJ Henley] directed our docketing staff to reopen the case on April 21, 2026 based on" the ARB D. & O. Furthermore, Chief ALJ Henley explained that once the case was reopened on April

⁴ Respondent argues that Complainant's "Motions lack merit, and have required Sezzle to incur attorney's fees in responding to this Appeal," and, therefore, "Sezzle respectfully requests the opportunity to brief a request for fees and costs incurred as it relates to this Appeal." The SOX implementing regulations note that: "If, upon the request of the respondent, the ARB determines that a *complaint* was frivolous or was brought in bad faith, the ARB may award to the respondent reasonable attorney fees, not exceeding \$1,000." 29 C.F.R. § 1980.110(e) (emphasis added). Thus, the SOX regulation permits the award of reasonable attorney fees, capped at \$1,000 when the "ARB determines that a complaint was frivolous or was brought in bad faith." 29 C.F.R. § 1980.110(e). As the instant complaint has yet to be heard on the merits, this section is inapplicable.

21, 2026, the docket “correctly reflect[ed] that your case is ‘currently pending’ and assigned to Judge Larsen.”

Complainant also references in her Order to Show Cause Response “sudden docket changes after Complainant began inquiring” and highlights how on April 15, 2026, the OALJ docket explicitly stated “Status: Closed. Decision has been published.” We do not find these claims or the evidence presented support the existence of an Order issued by ALJ Larsen on April 10, 2026 in this case.

Based on the evidence presented, it appears that the Case Status Lookup changed from “Closed. Decision has been published” to “Currently pending” after Chief ALJ Henley reopened the case on April 21, 2026 following the ARB D. & O. that remanded the case. Thus, prior to April 21, 2026, the Case Status Lookup feature appears to have appropriately reflected that the case was “Closed. Decision has been published” because the ALJ D. & O. of July 14, 2025 had closed the case. Notably, on April 23, 2026, Chief ALJ Henley stated “the only decision of [Judge Larsen] in the record is his order of July 14, 2025. I am not aware of an April 10, 2026 decision.” Based on the evidence presented, we conclude that “Closed. Decision has been published” was not referring to a decision issued on April 10, 2026, but was referring to the previously issued ALJ D. & O. of July 14, 2025.

Complainant also alleges in her Supplemental Brief that “[b]y forcing a full new discovery period and a November 12, 2026 hearing, Respondent is attempting to render what appears to be the April 10 decision irrelevant and impose massive additional burden and expense on Complainant.” Based on the evidence presented, we disagree with Complainant and do not find these claims support the existence of an Order issued by ALJ Larsen on April 10, 2026 in this case.

Complainant attached to her Supplemental Brief a May 6, 2026 email that appears to have been sent from Respondent’s Counsel. In the May 6, 2026 e-mail, Respondent’s Counsel states that “Sezzle recognizes that limited discovery solely limited to the issue of timeliness has already been exchanged in this matter” and the ARB “has remanded this case for further proceedings on the merits.” Accordingly, it appears that Respondent’s Counsel acknowledges that discovery previously occurred on the issue of timeliness, but now Respondent is pursuing discovery because the ARB remanded the case for further proceedings.

We find that no evidence has been presented that supports the existence of an Order issued on April 10, 2026 in this case.⁵

CONCLUSION

The ARB **DENIES** Complainant's Motion and Supplemental Motion. Accordingly, we **DISMISS** the appeal.

SO ORDERED.

RANDEL K. JOHNSON
Chief Administrative Appeals Judge

ELLIOT M. KAPLAN
Administrative Appeals Judge

THOMAS H. BURRELL
Administrative Appeals Judge

⁵ We also note that in the ARB Order to Show Cause, we ordered Complainant to explain why the Board should not dismiss the interlocutory appeal and required that Complainant demonstrate why this matter satisfies the three elements of the collateral order exception. Complainant's Order to Show Cause Response did not explain why we should accept this interlocutory appeal under the collateral order doctrine.