U.S. Department of Labor Administrative Review Board
200 Constitution Ave. NW
Washington, DC 20210-0001

IN THE MATTER OF:

THOMAS JOSEPH GODDARD,

COMPLAINANT,

v.

SLICKDEALS, LLC,

RESPONDENT.

ARB CASE NO. 2026-0060

ALJ CASE NO. 2025-SOX-00042
ALJ SUSAN HOFFMAN

DATE: September 8, 2026

Before KAPLAN and KIKO, Administrative Appeals Judges

ORDER VACATING AND DISMISSING CASE

This case arises under the employee protection provisions of 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] On July 7, 2025, Complainant Thomas Joseph Goddard filed a complaint with the United States Department of Labor's Occupational Safety and Health Administration (OSHA), alleging that Respondent Slickdeals, LLC, retaliated against him in violation of SOX.[2] OSHA dismissed Complainant's complaint because it was not filed by the applicable deadline.[3] Complainant objected to OSHA's determination and requested a hearing before an Administrative Law Judge (ALJ).[4]

---

1 18 U.S.C. § 1514A; 29 C.F.R. Part 1980 (2026).

2 Order Granting Respondent's Motion for Summary Decision and Denying Complainant's Complaint (ALJ Decision) at 1, 5.

3 *Id.* at 1. Under SOX, a complaint must be filed with OSHA within 180 days of the date on which the violation occurs or of the date on which the employee became aware of the violation. 18 U.S.C. § 1514A(b)(2)(D); 29 C.F.R. § 1980.103(d).

4 ALJ Decision at 1.

On August 5, 2026, an ALJ issued an Order Granting Respondent's Motion for Summary Decision and Denying Complainant's Complaint. Like OSHA, the ALJ determined that Complainant's SOX complaint was untimely.[5] The ALJ also determined that there were no grounds to equitably toll the filing deadline.[6] Accordingly, the ALJ dismissed Complainant's complaint.[7]

On August 17, 2026, Complainant filed a Petition for Review of the ALJ's decision with the Administrative Review Board (ARB or Board). In the Petition, Complainant states that on February 2, 2026—more than six months before the ALJ issued her decision dismissing Complainant's complaint—he "commenced an original civil action for de novo review in the United States District Court for the Northern District of California, *Goddard v. Slickdeals, LLC*, No. 3:26-cv-01039-JSC (Hon. Jacqueline Scott Corley), pursuant to 18 U.S.C. § 1514A(b)(1)(B)."[8] Complainant states that once he filed his complaint in District Court, "the Department's adjudicatory authority over [his SOX] claim came to an end."[9]

The cited provision, 18 U.S.C. § 1514A(b)(1)(B), provides that if the Secretary of Labor has not issued a final decision within 180 days of the filing of a SOX complaint with OSHA, and if there is no showing that such delay is due to the bad faith of the complainant, the complainant may bring an action at law or equity for de novo review in the appropriate district court of the United States.[10] Once the complainant files a complaint in federal court pursuant to this provision, the Department of Labor and its adjudicatory tribunals are divested of jurisdiction over the matter.[11] Within seven days after filing a complaint in federal court, the complainant must filed a filed-stamped copy of the complaint with OSHA, the ALJ, or the ARB, as applicable based on where the case is pending at the time.[12]

---

5 *Id.* at 7-8.

6 *Id.* at 7-11.

7 *Id.* at 11-12.

8 Petition for Review at 4.

9 *Id.*

10 18 U.S.C. § 1514A(b)(1)(B); *accord* 29 C.F.R. § 1980.114(a).

11 *See Christopher v. Prime Logistics Corp.*, ARB No. 2026-0051, ALJ No. 2026-STA-00005, slip op. at 3 (ARB July 7, 2026).

12 29 C.F.R. § 1980.114(c).

It appears that, in violation of the applicable regulation, Complainant did not file a copy of his federal complaint with the ALJ or otherwise advise the ALJ of its filing.[13] Complainant likewise did not file a copy of the complaint with the ARB. Complainant's failure to notify the ALJ of the federal complaint wasted the Department's and the parties' time and resources with further administrative adjudication, when this matter could and should have been closed six months ago.

We have reviewed a copy of the federal complaint, as well as three amendments thereto, filed between February 2 and August 16, 2026, through the federal Pacer system. Each complaint includes a cause of action for the same SOX violation alleged in this administrative proceeding. Because the Secretary of Labor had not issued a final decision within 180 days of the filing of a SOX complaint with OSHA, Complainant's filing of the federal complaint on February 2, 2026, divested the ALJ and the Department of Labor of jurisdiction over this matter.[14] Accordingly, we **VACATE** the ALJ's Order Granting Respondent's Motion for Summary Decision and Denying Complainant's Complaint and **DISMISS** this case.

---

[13] While there were references to Complainant's federal case in the many thousands of pages Complainant filed with the ALJ, it does not appear that Complainant explicitly informed the ALJ that the federal complaint included his cause of action for SOX whistleblower retaliation and provided a file-stamped copy of the federal complaint to the ALJ. Complainant also concedes in his Petition for Review that he did not ask the ALJ to dismiss his claim pursuant to SOX's kick-out provision. Petition for Review at 4 ("The Order does not address the district court action, § 1514A(b)(1)(B), or 29 C.F.R. § 1980.114, and Complainant does not suggest the presiding judge was asked to."). In fact, the ALJ even alerted Complainant to his kick-out rights in an order issued on March 17, 2026, *after* Complainant had already initiated the federal action on February 2, 2026, but Complainant still did not file a copy of the federal complaint with the ALJ or expressly invoke the kick-out provision.

[14] The Department was divested of jurisdiction upon the filing of the federal complaint, even though Complainant did not file a copy of the complaint with the Department. *See Gryga v. Henkels & McCoy, Inc.*, ARB No. 2018-0017, ALJ No. 2017-SOX-00049, slip op. at 2 (ARB July 3, 2019) ("Notwithstanding the failure of the Complainant's counsel to comply with the regulatory requirement to file 'a copy of the file-stamped complaint' with the ARB, it is evident that the Board no longer has jurisdiction to adjudicate this appeal.") (citations omitted).

SO ORDERED.

ELLIOT M. KAPLAN
Administrative Appeals Judge

PHILIP G. KIKO
Administrative Appeals Judge