



In the Matter of:

ROSEMARY O'MAHONY,

ARB CASE NOS. 06-054

COMPLAINANT,

ALJ CASE NO. 05-SOX-072

v.

DATE: September 24, 2007

ACCENTURE LTD.,

RESPONDENT.

BEFORE: THE ADMINISTRATIVE REVIEW BOARD

FINAL ORDER DISMISSING APPEAL

On March 24, 2005, the Complainant, Rosemary O'Mahony, filed a complaint with the United States Department of Labor's Occupational Safety and Health Administration alleging that her employer, Accenture, Ltd., had retaliated against her in violation of the whistleblower protection provisions of the Sarbanes-Oxley Act of 2002 (SOX).¹ On January 20, 2006, a Department of Labor Administrative Law Judge issued an Order of Dismissal in this case. O'Mahony filed a petition for review with the Administrative Review Board on January 26, 2006. The Secretary of Labor has delegated to the Board her authority to issue final agency decisions under SOX.²

On August 16, 2007, the Board received a letter from O'Mahony's counsel indicating that she "intends to file an action for *de novo* review in the appropriate District Court of the United States." If the Board has not issued a final decision within 180 days of the date on which the complainant filed the complaint and there is no showing that the complainant has acted in bad faith to delay the proceedings, the complainant may bring an action at law or equity for *de novo* review in the appropriate United States district court, which will have jurisdiction over the action without regard to the amount in

¹ 18 U.S.C.A. § 1514A (West 2002).

² Secretary's Order No. 1-2002, 67 Fed. Reg. 64,272 (Oct. 17, 2002); 29 C.F.R. § 1980.110(a)(2007).

controversy.³ Accordingly, we ordered the parties to show cause no later than September 7, 2007, why the Board should not dismiss O'Mahony's appeal pursuant to 29 C.F.R. § 1980.114.

Neither party has responded to the Board's Order. Accordingly, we **DISMISS** O'Mahony's appeal.

SO ORDERED.

M. CYNTHIA DOUGLASS
Chief Administrative Appeals Judge

OLIVER M. TRANSUE
Administrative Appeals Judge

³ 18 U.S.C.A. § 1514A(b)(1)(B); 29 C.F.R. § 1980.114. As is the usual case, by the time the Board received the petition for review, the 180-day period for deciding the case had already expired.