

September 25, 2025

Katherine Noel, Chair
Indiana State Ethics Commission
315 W. Ohio Street, Room 104
Indianapolis, IN 46204

FILED

OCT 09 2025

INDIANA STATE
ETHICS COMMISSION

IC 4-2-6-11

Post-Employment Waiver: Joan Sporny

As the Appointing Authority of the Indiana Department of Workforce Development (DWD), I am filing this waiver of the application of a certain post-employment restriction of the Code of Ethics as it may apply to Joan Sporny, a former Employer Auditor with DWD, in her desired post-employment with Del Principe and Allie CPAs PC (Del Principe and Allie).

I understand I must file and present this waiver to the State Ethics Commission at its next meeting on October 9, 2025. I further understand this waiver is not final until approved by the State Ethics Commission.

A. This waiver is provided pursuant to IC 4-2-6-11(g) and specifically waives the application of:

IC 4-2-6-11(b): The 365 day required "cooling off" period before receiving compensation from an employer for which the former state employee or special state appointee made a directly applicable regulatory or licensing decision.

B. IC 4-2-6-11(g)(2) requires that an agency's appointing authority, when authorizing a waiver of the application of the post-employment restrictions in IC 4-2-6-11(b)-(c), also include specific information supporting such authorization. Please provide the requested information in the following five (5) sections to fulfill this requirement.

1. Please explain whether the employee's prior job duties involved substantial decision-making authority over policies, rules, or contracts:

Ms. Sporny was an Employer Auditor with DWD. She conducted audits of employers throughout the state of Indiana to ensure their compliance with the state laws under Indiana Code 22, Article 4 (Unemployment Compensation System). Ms. Sporny did not engage in decision-making authority over policies, rules, or contracts. Nor did she choose which Indiana employers would be audited. Ms. Sporny would regularly conduct 7 to 9 audits per month and have roughly 20-25 open audits at one time. Audits could take a month or longer to complete; during that time, Ms. Sporny would compare reported figures between the employer's records and DWD's records. Upon completion of the audit, Ms. Sporny would issue findings to the employer explaining any deficiencies. If an employer did not agree with the findings, the employer could appeal; if an employer appealed, Ms. Sporny would be available to serve as a witness for DWD.

During Ms. Sporny's employment with DWD, she worked on an audit of Del Principe and Allie for approximately one month, including an in-person visit to one of their offices to review records. Ms. Sporny also worked with one of Del Principe and Allie's clients the previous year. On January 31, 2025, Ms. Sporny issued a determination resulting in financial impact on Del Principe and Allie.

2. Please describe the nature of the duties to be performed by the employee for the prospective employer:

Ms. Sporny was laid off during DWD's July 2025 Reduction in Force. She has applied for a data entry job at Del Principe and Allie CPAs. The job would consist of entering and verifying data from clients' information, invoices, receipts, and other financial documents that relate to the firm's clients' finances and taxes.

3. Please explain whether the prospective employment is likely to involve substantial contact with the employee's former agency and the extent to which any such contact is likely to involve matters where the agency has the discretion to make decisions based on the work product of the employee:

It is possible DWD could audit one of the firm's clients, in which case the firm could serve as representative for that client or the firm could be audited by DWD. As a data entry clerk, Ms. Sporny would have little involvement in matters other than collecting the information. She would not engage with the DWD auditor in a representative capacity.

4. Please explain whether the prospective employment may be beneficial to the state or the public, specifically stating how the intended employment is consistent with the public interest:

Ms. Sporny worked for Indiana as a public servant for over 40 years. Ms. Sporny developed important skills and gained valuable experience during her time in public service. The public will continue to benefit from Ms. Sporny's expertise if she begins employment with Del Principe and Allie. It is in the State's interest to allow its employees to accept employment outside the public sector, and allowing Ms. Sporny to accept the role described above is consistent with the public interest.

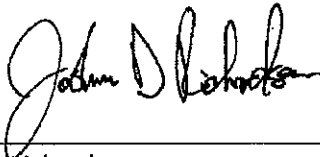
5. Please explain the extent of economic hardship to the employee if the request for a waiver is denied:

Not providing this waiver could lead to economic hardship for Ms. Sporny. Since being laid off in July, Ms. Sporny has worked part-time and is interested in pursuing full-time employment in the private sector.

C. Signatures

1. Appointing authority/state officer of agency

By signing below, I authorize the waiver of the above-specified post-employment restrictions pursuant to IC 4-2-6-11(g)(1)(A). In addition, I acknowledge that this waiver is limited to an employee or special state appointee who obtains the waiver before engaging in the conduct that would give rise to a violation.



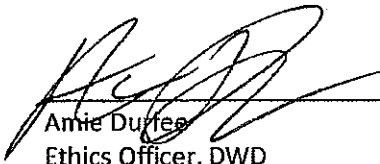
Josh Richardson
Commissioner DWD

9/29/2025

Date

2. Ethics Officer of agency

By signing below, I attest to the form of this waiver of the above-specified post-employment restrictions pursuant to IC 4-2-6-11(g)(1)(B).



Annie Duffee
Ethics Officer, DWD

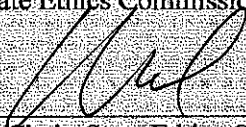
9/29/2025

Date

D. Approval by State Ethics Commission

FOR OFFICE USE ONLY

Approved by State Ethics Commission



Katherine Noel, Chair, State Ethics Commission

10-9-25

Date



Indiana State Ethics Commission
c/o Office of Inspector General 315
W. Ohio Street, Room 104
Indianapolis, IN 46202

Re: Designation Letter

To Whom It May Concern:

I am the Commissioner of the Indiana Department of Workforce Development (DWD), and accordingly, the appointing authority for Joan Sporny, former Employer Auditor for Indiana Department of Workforce Development. I have submitted a post-employment waiver for Joan Sporny.

While I will be unable to attend the State Ethics Commission's meeting on October 9, 2025, I hereby designate Amie Durfee, Attorney Senior and Ethics Officer for DWD, to file and present the above-referenced waiver on my behalf. Therefore, please feel free to direct any questions concerning this filing to Ms. Durfee.

Respectfully,

A handwritten signature in black ink, appearing to read 'Josh Richardson', is written over a horizontal line.

Josh Richardson, Commissioner
Indiana Department of Workforce Development