



DIANA DIZOGLIO  
AUDITOR

# The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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September 30, 2026

Aaron Michlewitz, House Chair  
House Committee on Ways and Means  
24 Beacon Street  
Room 243  
Boston, MA 02133

Timothy Carroll, Clerk of the House of  
Representatives  
24 Beacon Street  
Room 145  
Boston, MA 02133

Michael Rodrigues, Senate Chair  
Senate Committee on Ways and Means  
24 Beacon Street  
Room 212  
Boston, MA 02133

Michael D. Hurley, Clerk of the Senate  
24 Beacon Street  
Room 335  
Boston, MA 02133

**Re: Bureau of Special Investigations (BSI) Fiscal Year 2026 Third and Fourth Quarter Report**

Dear Chair Michlewitz, Chair Rodrigues, Members of the Committees on Ways and Means, Clerk Carroll and Clerk Hurley:

Pursuant to its obligations relative to fiscal year 2026 budget language (0710-0200), the Bureau of Special Investigations (BSI) submits the enclosed quarterly reports detailing and summarizing its activities during the third and fourth quarters of fiscal year 2026.

Please contact my office if you have any questions or wish to discuss the Bureau's work in greater detail.

Best regards,

A handwritten signature in cursive script that reads "Diana DiZoglio".

Diana DiZoglio  
Auditor of the Commonwealth

# Bureau of Special Investigations 3rd and 4th Quarter Report

Fiscal Year 2026

January 1, 2026–March 31, 2026 and April 1, 2026–June 30, 2026

## About the Bureau of Special Investigations

Operating as a division within the Office of the State Auditor, the Bureau of Special Investigations (BSI) is charged with investigating allegations of public assistance fraud throughout the Commonwealth. BSI fraud examiners help ensure taxpayer dollars used to fund Massachusetts' public benefits programs are managed effectively so that programs are available to residents who truly need them.

Pursuant to Section 17 of Chapter 11 of the Massachusetts General Laws, BSI's investigative authority extends to any assistance program administered by the Department of Transitional Assistance (DTA), the Department of Children and Families (DCF), and the Division of Medical Assistance, which administers MassHealth (the state's Medicaid program). Although the Department of Early Education and Care (EEC) is not included in BSI's enabling statute, BSI also works with EEC through a Memorandum of Understanding. As a result of BSI's investigations, public assistance fraud cases are referred to agencies for administrative action, fraudulent overpayments are recovered through civil agreements, individuals are disqualified from programs for specified periods of time, and cases are prosecuted in state and federal courts.

BSI fraud examiners operate from six offices across the Commonwealth. BSI consists of three separate investigative units: the Central Processing Unit; the Fraud Investigations Unit; and the Data Analytics Unit. While each unit has its own specific concentration, there is extensive cross-unit collaboration and investigations often involve overlap. BSI also participates in joint investigations and task forces with other state and federal agencies that focus on combating fraudulent activities throughout the Commonwealth. BSI cases are enforced by other agencies and may be settled through civil recoupment or criminal prosecution. Our governing statute does not authorize BSI to collect settlement payments of any kind; the individual benefit programs are responsible for collection activities related to BSI cases.

During Quarters 3 and 4 of fiscal year 2026, BSI investigated a total of 2,223 cases. There were overpayment calculations in 402 cases with identified fraud. Further details regarding these 402 cases are below.

### Summary of Investigations Completed with Fraud Identified

| Assistance Type                                              | Amount               | Percentage of Total |
|--------------------------------------------------------------|----------------------|---------------------|
| MassHealth/Medicaid                                          | \$ 6,051,185         | 57.0%               |
| Supplemental Nutrition Assistance Program (SNAP)             | \$ 3,854,119         | 36.3%               |
| Personal Care Attendant (PCA) <sup>1</sup>                   | \$ 538,332           | 5.1%                |
| Transitional Aid to Families with Dependent Children (TAFDC) | \$ 130,483           | 1.2%                |
| Emergency Aid to the Elderly, Disabled, and Children (EAEDC) | \$ 38,463            | 0.4%                |
| Grand Total                                                  | <b>\$ 10,612,582</b> | <b>100.0%</b>       |
| Restitution Settlements (Civil Recoveries) <sup>2</sup>      | <b>\$ 285,339</b>    |                     |

During Quarter 3 of fiscal year 2026, BSI investigated a total of 994 cases. There were overpayment calculations in 168 cases with identified fraud. Further details regarding these 168 cases are below.

1. PCA cases identify MassHealth overpayments for PCA services; overpayments for member healthcare benefits are identified as Medicaid.

2. BSI is unable to report on monthly collections or circumstances that produce shortfalls in collections. Restitution settlements are ongoing and continue beyond the issuance of this report. While this report informs the public of what we have found to date, benefit programs require time to implement and manage collections.

### Summary of Investigations Completed with Fraud Identified

| Assistance Type                                              | Amount              | Percentage of Total |
|--------------------------------------------------------------|---------------------|---------------------|
| Supplemental Nutrition Assistance Program (SNAP)             | \$ 1,409,400        | 47.3%               |
| MassHealth/Medicaid                                          | \$ 993,965          | 33.3%               |
| Personal Care Attendant (PCA)                                | \$ 532,172          | 17.8%               |
| Transitional Aid to Families with Dependent Children (TAFDC) | \$ 35,094           | 1.2%                |
| Emergency Aid to the Elderly, Disabled, and Children (EAEDC) | \$ 11,065           | 0.4%                |
| <b>Grand Total</b>                                           | <b>\$ 2,981,696</b> | <b>100.0%</b>       |
| Restitution Settlements (Civil Recoveries)                   | \$ 130,014          |                     |

During Quarter 4 of fiscal year 2026, BSI investigated a total of 1,229 cases. There were overpayment calculations in 234 cases with identified fraud. Further details regarding these 234 cases are below.<sup>3</sup>

### Summary of Investigations Completed with Fraud Identified

| Assistance Type                                              | Amount              | Percentage of Total |
|--------------------------------------------------------------|---------------------|---------------------|
| MassHealth/Medicaid                                          | \$ 5,057,220        | 66.3%               |
| Supplemental Nutrition Assistance Program (SNAP)             | \$ 2,444,719        | 32.0%               |
| Transitional Aid to Families with Dependent Children (TAFDC) | \$ 95,389           | 1.3%                |
| Emergency Aid to the Elderly, Disabled, and Children (EAEDC) | \$ 27,398           | 0.3%                |
| Personal Care Attendant (PCA)                                | \$ 6,160            | 0.1%                |
| <b>Grand Total</b>                                           | <b>\$ 7,630,886</b> | <b>100.0%</b>       |
| Restitution Settlements (Civil Recoveries)                   | \$ 155,325          |                     |

3. Q4 metrics include the resumption of referrals through the Document Benefit Fraud Task Force (DBFTF), as well as two dental providers found to be billing “impossible days” between January 1, 2022 and February 11, 2025. A common example of this is when a provider’s hours of operation are from 9:00 a.m. to 1:00 p.m. on a given day, but they routinely bill for services beyond these hours of operation, such as 8:00 a.m. to 9:00 p.m.