



Pandemic Funding Oversight Quarterly Report



2025 First Quarter

April 15, 2025

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Office of the Inspector General
Commonwealth of Massachusetts

April 15, 2025

Via Electronic Mail

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Re: Office of the Inspector General Pandemic Funding Oversight Quarterly Report

Dear Governor Healey and Commonwealth Leaders:

Enclosed please find the Office of the Inspector General's (OIG) Pandemic Funding Oversight Report for the first quarter of Calendar Year 2025.

In 2025's first quarter, the OIG spent \$51,012.83 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$481,535.29.

In this report, the OIG details its pandemic funding oversight work for the period between January 1, 2025, and March 31, 2025. Over the past quarter, the OIG continued to deliver trainings and guidance to help Massachusetts public entities administer programs supported with federal awards, and to communicate lessons learned from these programs. In the course of this work, we have recommended that jurisdictions actively incorporate risk management into their regular processes, identify and track key performance indicators, and verify self-certified information.

Recently, as a result of an OIG investigation, an individual was sentenced in federal court for defrauding the Massachusetts Department of Housing and Community Development (now the Executive Office of Housing and Livable Communities) and the U.S. Small Business Administration in connection with the pandemic Paycheck Protection Program. Alihea Jones pleaded guilty to five counts of wire fraud and was sentenced to 10 months in prison, followed by three years of supervised release, and was ordered to pay \$222,074 in restitution. This example reflects the risk of fraud in emergency programs and demonstrates the importance of public entities actively addressing program risks, even in emergency situations.

During the first quarter the OIG also verified that public entities administered funds appropriately. In February, the OIG issued a letter on its review of Cape Cod Gateway Airport's use of \$19,597,399 in federal pandemic relief funds. The review found that the airport complied with program requirements.

If you have any questions or concerns about the OIG pandemic funding oversight program or this report, please reach out to me or Michael Frieber, Director of Special Funding Oversight, at Michael.G.Frieber@mass.gov.

Thank you for reviewing this quarterly report.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (by email):

Andra Deaconn, Assistant Budget Director, Federal Funds, EOA&F
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Section One: Investigations, Evaluations, and Reviews

The Office of the Inspector General (OIG) investigates allegations of fraud, waste, and abuse; evaluates public entities' compliance with state and federal rules; and reviews state programs and practices. The table below provides an overview of this work for pandemic-related programs.

Funding Source	Parent Entity	Agency	Grant Title	Pandemic-related Funding Amount
ARPA	EOE	EEC	Childcare Development Block Grant, Child Care Entitlement to States	\$510,544,054
ARPA (via Chapter 102 of the Acts of 2021)	EOLWD	Commonwealth Corporation	Career Technical Initiative	\$25,000,000 ¹
CARES, CRRSAA, ARPA	Town of Barnstable	Cape Cod Gateway Airport	FAA Grants	\$19,597,399

The OIG made recommendations regarding the administration and oversight of programs funded with federal pandemic awards to the state agencies it reviews. During the first quarter, state agencies made commitments to act on OIG recommendations, agreeing to:

- Revise internal policies to reflect routine weekly meetings between agency and vendor staff.
- Establish detailed policies for contract manager responsibilities related to periodic meetings and reporting requirements.
- Ensure that internal policies identify contractually designated contract managers.
- Establish an agency-shared resource that enables contract managers to have access to information maintained by the agency's procurement unit.
- Conduct regular comprehensive reviews of contract and program guidance to ensure that all program guidance is accurate and current.

¹ Many programs supported with federal pandemic awards also use state funds and will continue after the expiration of federal assistance. Therefore, many of these recommendations also affect the spending of additional state dollars. Since its inception, the Career Technical Initiative program has spent a total of \$79.9 million.

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- Require that grant recipients acknowledge the applicability of local jurisdictional rules for the disposition of surplus supplies.

The OIG will follow up with these agencies to ensure that they implement these recommendations.

Section Two: Guidance

The OIG regularly publishes written guidance to assist recipients and administrators of programs that administer, oversee, or use pandemic funds. This guidance relates to eligible uses of federal awards and related rules, the selection and monitoring of subrecipients, and project management best practices. The advisories referenced below are part of a series of publications the OIG is issuing to provide public officials with guidance on noteworthy topics in a concise and accessible format.

Over the past quarter, the OIG developed the following guidance:

Guidance Type	Title	Description
OIG Advisory	Practical Recommendations for Program Performance Management	Provides recommendations that public entities should use to improve their performance management practices. The advisory describes outcome measures versus output measures, pre-award and post-award practices, and types of performance data analysis.
OIG Advisory	Managing Risk, Measuring Success	Provides practical suggestions that public entities should adopt to improve their risk management activities, including at the entity level, program level, and procurement and grant award level. Additionally, this advisory provides considerations for measuring performance. This advisory will be published in Spring 2025.
<i>OIG Bulletin Article</i>	Strategies for Managing Unexpected Changes in Grant Funding	Provides considerations that public entities may find useful as they prepare for possible funding shortfalls given the current budget climate. This article appeared in the April 2025 <i>OIG Bulletin</i> .

Section Three: Trainings

The OIG, through its OIG Academy, provides training on federal pandemic awards, associated rules, and best practices to a variety of Massachusetts public employees from state agencies, local governments, school districts, and other public entities. So far, the OIG has delivered pandemic-related trainings to over 900 attendees.

In the first quarter, the OIG delivered pandemic-related trainings at “Connect 351,” a conference hosted by the Massachusetts Municipal Association, as well as at a conference hosted by the Cape Cod Association of Public Procurement Officials.

In the first quarter, the OIG presented several trainings:

Class Title	Dates	Attendees	Class Description
Preparing for the Next Emergency Now	January 24, 2025, at Connect 351	40	Describes project administration practices that public entities should implement to execute public programs, including emergency programs that respond to unpredictable circumstances.
	January 28, 2025, at CCAPPO conference	73	
Managing Risk, Measuring Success	February 26, 2025	45	Provides practical considerations for conducting risk assessments for different program types and suggestions for measuring program success.

For further guidance, please visit the OIG’s Pandemic Funding Oversight Resources page at www.mass.gov/guides/pandemic-funding-oversight-resources.

Appendix A: Table of Abbreviations

ARPA – Federal American Rescue Plan Act of 2021

CARES – Federal Coronavirus Aid, Relief, and Economic Security Act

CCAPPO – Cape Cod Association of Public Procurement Officials

CRRSAA – Federal Coronavirus Response and Relief Supplemental Appropriations Act

EEC – Department of Early Education and Care

EOE – Executive Office of Education

EOLWD – Executive Office of Labor and Workforce Development

FAA – Federal Aviation Administration

Appendix B: Reserve Spending History

Time Period	Funds Spent
Calendar Year (CY) 2022 (Prior to Reporting Period)	\$106,718.95
CY 2023 (Prior to Reporting Period)	\$82,607.45
CY 2024 Quarter 1	\$27,298.12
CY 2024 Quarter 2	\$68,924.02
CY 2024 Quarter 3	\$50,272.78
CY 2024 Quarter 4	\$97,651.87
CY 2025 Quarter 1	\$51,012.83
Total since funding made available	\$481,535.29



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