



Pandemic Funding Oversight Quarterly Report

2025 Second Quarter

July 15, 2025

Jeffrey S. Shapiro, Esq., CIG
Inspector General
Office of the Inspector General
Commonwealth of Massachusetts

July 15, 2025

Via Electronic Mail

Her Excellency Maura Healey Governor of Massachusetts Maura.Healey@mass.gov	The Hon. Ronald Mariano Speaker of the House Ronald.Mariano@mahouse.gov	The Hon. Karen E. Spilka President of the Senate Karen.Spilka@masenate.gov
The Hon. Michael J. Rodrigues, Chair Senate Committee on Ways and Means Michael.Rodrigues@masenate.gov	The Hon. Aaron M. Michlewitz, Chair House Committee on Ways and Means Aaron.M.Michlewitz@mahouse.gov	The Hon. Mark C. Montigny, Chair Senate Post Audit and Oversight Mark.Montigny@masenate.gov
The Hon. John J. Mahoney, Chair House Post Audit and Oversight John.Mahoney@mahouse.gov	Matthew Gorzkowicz, Secretary Exec. Office for Admin. and Finance Matthew.Gorzkowicz@mass.gov	The Hon. Bruce E. Tarr Senate Minority Leader Bruce.Tarr@masenate.gov
The Hon. Bradley H. Jones Jr. House Minority Leader Bradley.Jones@mahouse.gov	The Hon. Patrick M. O'Connor Ranking Member Senate Committee on Ways and Means Patrick.OConnor@masenate.gov	The Hon. Todd Smola Ranking Member House Committee on Ways and Means Todd.Smola@mahouse.gov
The Hon. Ryan C. Fattman Ranking Member Senate Post Audit and Oversight Ryan.Fattman@masenate.gov	The Hon. Marcus Vaughn Ranking Member House Post Audit and Oversight Marcus.Vaughn@mahouse.gov	Michael D. Hurley, Senate Clerk Office of the Clerk of the Senate Michael.Hurley@masenate.gov
Timothy Carroll, House Clerk Office of the Clerk of the House Timothy.Carroll@mahouse.gov		

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 second quarter of Calendar Year 2025.

In 2025's second quarter, the OIG spent \$278,178.38 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$779,879.65.

In this report, the OIG details its pandemic funding oversight work for the period between April 1, 2025, and June 30, 2025. As we move forward from the pandemic, the OIG is communicating lessons about oversight and program administration learned from the government's response to the emergency. Over the past quarter, the OIG drafted and published fraud prevention guidance based on pandemic-related fraud cases and trained state and local officials on managing risk and measuring performance of public programs and awards. In addition, the OIG is continuing to review programs that received federal pandemic funding to identify opportunities for improvement in program administration and oversight. Over the past quarter, the OIG began two evaluations of programs supported by pandemic funds.

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

Thank you for reviewing this quarterly report.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (by email):

The Hon. Kim Driscoll, Lieutenant Governor
Andra Deaconn, Assistant Budget Director, Federal Funds, EOA&F
Carlos Loreda, Associate Counsel, EOA&F
Stacy DeBole, State Librarian, State Library of Massachusetts
Susanne M. O'Neil, Deputy Inspector General, OIG
Michael G. Fieber, Director, Special Funding Oversight Unit, OIG
Nataliya Urciuoli, Senior Executive Assistant, OIG

Table of Contents

**Section One: Investigations,
Evaluations, and Reviews.....5**

Section Two: Guidance.....6

Section Three: Trainings.....7

Appendix A: Reserve Spending History.....8

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 OIG is presently reviewing state agencies' administration and oversight of two programs supported by federal pandemic funds. These reviews ensure that public entities (1) spent pandemic funds in accordance with applicable state and federal rules; (2) monitored programs to prevent and detect fraud, waste, and abuse; (3) documented relevant information, such as information about awards, spending decisions, and monitoring activities; and (4) measured performance of programs and projects supported with pandemic funds. The OIG communicates its findings through public letters which it sends to the subject entity and posts on the OIG's website.

The OIG is also continuing to investigate specific allegations of fraud related to federal pandemic funds. Due to the statutory confidentiality surrounding its work, the OIG does not report specifics about ongoing investigations. When the matters are concluded, the OIG will report on its work as appropriate.

Section Two: Guidance

The OIG regularly publishes written guidance to assist state and local public employees who administer programs supported by federal pandemic funds. The OIG communicates guidance through [OIG In Your InBox](#), a monthly publication introduced in June 2025 that provides monthly insights, advisories, and alerts to municipal leaders. *OIG In Your InBox* shares guidance on noteworthy topics in a concise and accessible format, allowing local officials to consider whether any risk mitigation efforts are needed.

The OIG also publishes the [OIG Bulletin](#), a quarterly newsletter that provides readers with up-to-date information on various procurement and government topics. The OIG distributes *OIG In Your InBox* and the *OIG Bulletin* directly to state and local government leaders and procurement staff via the OIG's curated mailing lists. Both publications are available on the OIG's website.

OIG In Your InBox may include topics related to the management of federal pandemic funds. These topics include eligible uses of federal awards and related rules, project management best practices, the selection and monitoring of subrecipients and vendors, and performance measurement. Although this guidance is based on evaluations of programs supported by federal pandemic funds, many of the best practices communicated in the OIG's guidance relates to state and local public programs, regardless of their funding source.

Section Three: Trainings

The OIG, through its [OIG Academy](#), provides training relating to 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. Since delivering its first pandemic-related training in March 2022, the OIG has trained over 1,000 attendees.

In the second quarter, the OIG presented two training sessions:

Class Title	Dates	Attendees	Class Description
Managing Risk, Measuring Success	April 10, 2025	51	Provides practical considerations for conducting risk assessments for different program types and suggestions for measuring program success.
	May 29, 2025	55	

For further guidance, please visit [Pandemic Funding Oversight Information from the Office of the Inspector General | Mass.gov](#).

Appendix A: 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	\$239,186.06
CY 2025 to June 30, 2025	\$351,367.19
Total since funding made available	\$779,879.65



OFFICE OF THE
INSPECTOR GENERAL
MASSACHUSETTS

Making Government Work Better Today Than It Did Yesterday

Report Suspected Fraud, Waste and Abuse to the OIG Fraud Hotline

1-800-322-1323

IGO-FightFraud@mass.gov

Have a Question About Chapter 30B? Send Us An Email At

30BHotline@mass.gov

Visit Us At

www.mass.gov/ig

Connect With Us At

