



# Pandemic Funding Oversight Quarterly Report



2024 Fourth Quarter

**January 15, 2025**

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

January 15, 2025

Via Electronic MailHer Excellency Maura Healey  
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Michael.Hurley@masenate.govTimothy 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 fourth quarter of Calendar Year 2024.

In 2024's fourth quarter, the OIG spent \$97,651.87 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$433,473.19.

In this report, the OIG details its pandemic funding oversight work for the period between October 1, 2024, and December 31, 2024. Over the past quarter, the OIG continued to deliver training and guidance to help Massachusetts public entities properly manage the large influx of federal awards that often accompanies emergencies. Through this work, we have recommended that jurisdictions develop program oversight practices such as conducting risk assessments, identifying and tracking key performance indicators, and verifying self-certified information. Having these best practices in place allows jurisdictions to properly manage pandemic-related funds while also being better prepared for the next crisis.

We know that our oversight work is important because of the significant level of fraud that has been publicly reported for COVID-19-related programs. Moreover, the Attorney General has recently mounted prosecutions for fraudulent activities related to pandemic funds. In October, as a result of an OIG investigation, a landlord with properties in Boston, Chelsea, and Revere was arraigned on charges related to fraudulent pandemic-era housing relief applications. Emergency funds may be especially vulnerable to fraud and abuse since jurisdictions, agencies, and other public entities may need to distribute aid quickly, often before adequate procedures or oversight tools are in place.

At the same time, the OIG has seen public entities act as good stewards of these funds. In October, the OIG issued a letter summarizing its review of Nantucket Airport's use of federal pandemic relief funds, finding that the airport complied with program requirements.

If you have any questions or concerns about the OIG's 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](mailto:Michael.G.Frieber@mass.gov).

Thank you for reviewing this quarterly report.

Sincerely,

A handwritten signature in blue ink, appearing to read "J S Shapiro".

Jeffrey S. Shapiro, Esq., CIG  
Inspector General

cc (by email):

Andra Deaconn, Assistant Budget Director, Federal Funds, EOA&F  
Carlos Lored, Associate Counsel, EOA&F  
Stacy DeBole, State Librarian, State Library of Massachusetts  
Susanne M. O'Neil, Deputy Inspector General, OIG  
Michael G. Frieber, Director, Special Funding Oversight Division, OIG  
Nataliya Urciuoli, Senior Executive Assistant, OIG



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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, followed by the OIG's recommendations.

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 (CTI)	\$25,000,000 <sup>1</sup>
CARES, CRRSAA, ARPA	Town and County of Nantucket, MA	Nantucket Memorial Airport	FAA Grants	\$10,020,437

The OIG made recommendations regarding the administration and oversight of programs funded with federal pandemic awards to the state agencies it reviewed, including:

- Ensure that internal policies document all tasks that third-party vendors are contractually required to perform.
- Ensure that internal policies include guidance on overseeing and measuring performance of third-party vendors.
- Ensure that internal policies identify contractually designated project managers.
- Ensure that agency leaders know contract terms, options, amendments, and end dates, since the agency's heavy reliance on vendors would require the agency to significantly change its procedures should that vendor no longer be available.
- Ensure that updated policies are incorporated into program guidance in a timely manner, *i.e.*, before grant funds are transferred to grantees.

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<sup>1</sup> 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 CTI program has spent a total of \$79.9 million.

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- Clarify rules for disposition of goods produced through the program.
- Ensure grantees acknowledge disposition rules.
- Collect and review grantee disposition policies.
- Solicit participant feedback through surveys as a program monitoring tool.

## 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, choosing and monitoring subrecipients, and project management best practices. Over the past quarter, the OIG developed the following guidance:

Guidance Type	Title	Description
OIG Advisory	<a href="#">Preparing for the Next Emergency Now</a>	This advisory, issued in December 2024, provides recommendations that public entities should implement in advance of the next influx of federal emergency funds. The advisory recommends that public entities create a culture of accountability, actively manage risks, work strategically with subrecipients and grantees, consider information technology practices, and use data to determine program eligibility and measure success.
OIG Advisory	Practical Recommendations for Program Performance Management	This advisory, to issue in January 2025, provides recommendations that public entities can use to improve their management of governmental programs. The advisory describes pre-award and post-award best practices and how entities can analyze performance data and program outcomes.

## 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 800 attendees.

In the fourth quarter, the OIG presented several training sessions:

Class Title	Dates	Total Attendees	Class Description
Preparing for the Next Emergency Now	<b>October 17, 2024</b> <b>November 6, 2024</b> <b>December 4, 2024</b>	98	Best practices that jurisdictions can adopt now to prepare themselves for the next emergency and the associated influx of emergency award funds.

For further guidance, please visit the OIG's Pandemic Funding Oversight Resources page at <https://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

CRRSAA – Federal Coronavirus Response and Relief Supplemental Appropriations Act

EOE – Executive Office of Education

EEC – Department of Early Education and Care

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
<b>Total since funding made available</b>	<b>\$433,473.19</b>



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MASSACHUSETTS

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