



**OFFICE OF THE
INSPECTOR GENERAL**
MASSACHUSETTS

Pandemic Funding Oversight Quarterly Report



2025 Third Quarter

October 15, 2025

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

October 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 third quarter of Calendar Year 2025.

In 2025's third quarter, the OIG spent \$75,580.43 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$855,460.08.

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):

The Hon. Kim Driscoll, Lieutenant Governor
Andra Deaconn, Assistant Budget Director, Federal Funds, EOA&F
Carlos Loredó, 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 Unit, 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. 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.

During this quarter, the OIG initiated four reviews related to state programs supported by federal pandemic funds and continued previously initiated work. The reviews examine whether agencies satisfy statutory reporting requirements, collect and consider required applicant information, implement program requirements included in appropriations, and administer programs involving unique changing circumstances.

The OIG's Special Funding Oversight Unit (SFOU) vets specific allegations of fraud related to federal pandemic funds. The OIG typically receives those complaints through its Fraud Hotline. 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. [OIG In Your InBox](#), for example, is a monthly publication of insights, advisories, and alerts that provides municipal leaders with guidance on noteworthy topics in a concise and accessible format.

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. During the past quarter, the SFOU published *How to Manage Risks and Measure Success for New Programs*, an *OIG Bulletin* article informed by the SFOU's reviews of programs supported by federal pandemic funds. The article describes how jurisdictions can identify and address program risks and measure program success by collecting and reviewing key performance indicators.

OIG In Your InBox regularly includes topics related to managing government funds, such as eligible uses of federal awards and related rules, project management best practices, selecting and monitoring subrecipients and vendors, and performance measurement. Although this guidance is based on evaluations of programs supported with federal pandemic funds, many of the best practices described in the OIG's guidance can be applied to all programs, regardless of 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 third quarter, the OIG presented several trainings:

Class Title	Dates	Class Description
Managing Risk, Measuring Success	July 16, 2025	Provides practical considerations for conducting risk assessments for different program types and suggestions for measuring program success.
	August 28, 2025	
	September 29, 2025	
Preparing for the Next Emergency Now	August 5, 2025	Describes project administration practices that public entities should implement to execute public programs, including emergency programs that respond to unpredictable circumstances.

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

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 September 30, 2025	\$426,947.62
Total since funding made available	\$855,460.08



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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

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