



Pandemic Funding Oversight Quarterly Report



2025 Fourth Quarter

January 15, 2026

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

January 15, 2026

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
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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 fourth quarter of Calendar Year 2025.

In 2025's fourth quarter, the OIG spent \$55,845.86 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$949,126.98.

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. Lt. Gov. Kimberley Driscoll
Andra Deaconn, Assistant Budget Director, Federal Funds, EOA&F
Carlos Loredo, 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 2025's fourth quarter, the OIG continued four reviews related to state programs supported by federal pandemic funds. 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.

In one of these reviews, the OIG found that the Executive Office of Energy and Environmental Affairs (EEA) had not submitted a report to the Legislature and to the Executive Office for Administration and Finance as required by a line item appropriating \$150 million in state funds to EEA, including over \$130 million in American Rescue Plan Act (ARPA) Fiscal Recovery Funds. In response to the OIG's review, EEA informed the OIG in December 2025 that it had filed the report. The other reviews have not yet been completed.

Also during the fourth quarter, a pandemic fraud case investigated by the OIG and prosecuted by the Attorney General's Office came to a conclusion. A Boston-area landlord, Steven Stoico, pleaded guilty in Suffolk Superior Court to charges related to fraudulent applications for pandemic-era housing relief. A co-defendant, Maria Grasso, also pleaded guilty to collaborating with Stoico in filing fraudulent applications for rental assistance.



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Section Two: Guidance

During the fourth quarter, the OIG's Special Funding Oversight Unit worked on updating written guidance to assist state and local public employees in further administering federal pandemic funds and managing related programs.

This guidance will be included in upcoming editions of [*OIG In Your Inbox*](#) and the [*OIG Bulletin*](#).

OIG In Your Inbox is a monthly publication of insights, advisories, and alerts that provides municipal leaders with guidance on noteworthy topics. The publication is primarily focused on risk mitigation.

The *OIG Bulletin* is a quarterly newsletter that provides readers with up-to-date information on various procurement and governmental 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.

Section Three: Trainings

The OIG, through its [OIG Academy](#), provides training relating to federal pandemic awards, associated rules, and best practices to 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 fourth quarter, the OIG presented:

Class Title	Dates	Class Description
Preparing for the Next Emergency Now	October 29, 2025	Project administration practices that public entities should implement to execute public programs, including emergency programs that respond to unpredictable circumstances.
	December 8, 2025	
Managing Risk, Measuring Success	November 18, 2025	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: 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	\$520,614.52
Total since funding made available	\$949,126.98



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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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