



Pandemic Funding Oversight Quarterly Report

2024 Second Quarter

July 1, 2024

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July 1, 2024

Via Electronic MailHer Excellency Maura Healey
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Steven.James@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 (CY) 2024.

The OIG's Special Funding Oversight Division coordinates the detection and prevention of fraud, waste and abuse of funds awarded to Massachusetts public entities in response to the COVID-19 pandemic. The division works in collaboration with other OIG units, including the Bureau of Program Integrity, the Internal Special Audit Unit, and the Audit, Oversight and Investigations Division. In this year's second quarter, the OIG spent \$76,829.40 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$285,548.54.

In this report, the OIG details its pandemic funding oversight work for the period between April 1, 2024, and June 30, 2024, including its reviews, guidance and trainings.

Section One. Over the past year, the OIG has requested and reviewed the administration and monitoring plans for programs supported by federal pandemic awards. Section One provides an overview of these reviews. Over the past quarter, the OIG has issued letters to the Executive Office of Housing and Livable Communities and the Department of Elementary and Secondary Education regarding specific compliance recommendations for programs they administer that are funded by federal pandemic awards.

Section Two. The OIG also produces guidance related to the administration and oversight of federal pandemic awards, which is described in Section Two. Over the past quarter, the OIG wrote an

advisory for Local Education Agencies to use as they prepare to reach the spending obligation deadline for Elementary and Secondary School Emergency Relief (ESSER) funds, as well as an *OIG Bulletin* article about best practices for spending remaining American Rescue Plan Act funds.

Section Three. The OIG regularly conducts trainings on rules associated with award programs, best practices for administration and monitoring, and project management. These trainings are described in Section Three. On April 3 and June 20, the OIG delivered trainings about best practices for managing projects funded by federal pandemic awards as part of the OIG Academy's "Advanced Topics Update" training.

Additionally, during the last quarter, U.S. Department of Transportation Inspector General Eric Soskin invited me as the only guest to attend and present at a regularly scheduled meeting of the federal Pandemic Response Accountability Committee (PRAC), where I shared the perspective of the Commonwealth's pandemic oversight. PRAC is a group composed of federal inspectors general charged with promoting transparency and using data to detect fraud, waste, abuse and mismanagement of pandemic relief spending. PRAC is co-chaired by U.S. Department of Justice Inspector General Michael Horowitz and U.S. Agency for International Development Inspector General Paul Martin. I look forward to continuing our work with these federal partners as Massachusetts jurisdictions continue to spend pandemic relief awards.

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):

Chris Sawin, Compliance Officer, Exec. Office for Admin. and Finance
Stacy DeBole, State Librarian, State Library of Massachusetts
Susanne O'Neil, Deputy Inspector General and General Counsel, OIG
Joshua Giles, Director, Government Outreach and Public Policy Division, OIG
Michael Frieber, Director, Special Funding Oversight Division, OIG
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Section One: State Program Reviews

The Office of the Inspector General (OIG) reviewed administration and monitoring plans used by state agencies for programs funded through federal pandemic awards to ensure that plans address relevant fraud, waste and abuse risks, and that agencies follow the plans. The following table provides an overview of these programs, followed by a list of OIG recommendations.¹

Funding Source	Parent Agency	Subagency	Grant Title	Amount
ARPA (via Chapter 102, Acts of 2021)	EOHLC	EOHLC	Rental Housing Production/Affordable Housing	\$105,000,000
ARPA	EOE	DESE	Elementary and Secondary School Emergency Relief Fund	\$1,831,416,990

As a result of its reviews, the OIG made recommendations regarding the administration and oversight of programs funded with federal pandemic awards to the state agencies it reviewed, including:

- Review implementation plans from subrecipients and ensure thorough completion of required reporting.
- Develop written guidance regarding an agency’s applicant review process.
- Notify subrecipient public entities of a spending obligation deadline.
- Clarify a particular subrecipient’s role in a project, including that subrecipient’s duties and responsibilities.
- Describe in a written administration plan the monitoring duties for which a third-party vendor charged with monitoring is responsible.
- Establish schedules for regular monitoring.
- Track key performance indicators to ensure the agency meets program goals.

¹ See Appendix A for a table of abbreviations used in this report.

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 has worked on the following guidance.

Guidance Type	Title	Description
OIG Advisory	ESSER Deadlines	The OIG has created this advisory to remind Massachusetts public school administrators of the upcoming September 30, 2024, obligation deadline for the Elementary and Secondary School Emergency Relief (ESSER) Fund. This advisory describes key aspects of the ESSER program and provides recommendations about program oversight and project management best practices. This advisory will be published in Summer 2024.
Bulletin Article	Planning for the Approaching ARPA and ESSER Obligation Deadlines	This <i>OIG Bulletin</i> article provides key considerations jurisdictions should account for as they plan to spend funds in view of the approaching pandemic relief funding obligation deadlines. This article will appear in an upcoming <i>OIG Bulletin</i> .

Section Three: Trainings

The OIG, through its OIG Academy, regularly provides trainings about 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 700 attendees, including 160 in the second quarter.

Class Title	Dates	Attendees	Class Description
Best Practices for Pandemic Relief Funds	4/3/2024 6/20/2024	160	Best practices for developing strong project management plans for projects funded with federal pandemic awards.

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

DESE – Massachusetts Department of Elementary and Secondary Education

EOE – Massachusetts Executive Office of Education

EOHLC – Massachusetts Executive Office of Housing and Livable Communities

ESSER – Elementary and Secondary School Emergency Relief