



# Pandemic Funding Oversight Quarterly Report

2024 Third Quarter

October 15, 2024

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

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October 15, 2024

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 (CY) 2024.

In this year's third quarter, the OIG spent \$31,621.56 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$335,821.32.

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

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):

Stacy DeBole, State Librarian, State Library of Massachusetts

Susanne O'Neil, Deputy Inspector General, OIG

Joshua Giles, Director, Government Outreach and Public Policy Division, OIG

Michael Frieber, Director, Special Funding Oversight Division, OIG

Nataliya Urciuoli, Senior Executive Assistant, OIG

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## Section One: State Program Reviews

The Office of the Inspector General (OIG) reviews 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.

Over the past quarter, the OIG started reviews of a state agency and a quasi-public agency related to their administration and oversight of programs supported by federal pandemic awards. The OIG is also reviewing responses from agencies to earlier recommendations related to their programs.

Additionally, the OIG is developing project plans for its next series of reviews related to programs supported with pandemic awards.

## 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 issued the following guidance:

Guidance Type	Title	Description
OIG Advisory	<a href="#">Deadline for Spending ESSER Funds Approaches</a>	This advisory reminded Massachusetts public school administrators of the September 30, 2024, obligation deadline for the Elementary and Secondary School Emergency Relief (ESSER) Fund. The advisory described key aspects of the ESSER program and provided recommendations about program oversight and project management best practices.
Bulletin Article	<a href="#">Planning for ARPA Obligation Deadlines</a>	This <i>OIG Bulletin</i> article provided key considerations jurisdictions should account for as they plan to spend funds in view of the approaching pandemic relief funding obligation deadline (December 31, 2024).

## Section Three: Trainings

The OIG, through its OIG Academy, 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.

In the fourth quarter, the OIG will present the following training:

Class Title	Dates	Class Description
<a href="#">Preparing for the Next Emergency Now</a>	<b>October 17, 2024</b> <b>November 6, 2024</b> <b>December 4, 2024</b>	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](http://www.mass.gov/guides/pandemic-funding-oversight-resources).



## Appendix A: Table of Abbreviations

ARPA – Federal American Rescue Plan Act of 2021

ESSER – Elementary and Secondary School Emergency Relief



# *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](mailto:IGO-FightFraud@mass.gov)

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

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