



DIANA DIZOGLIO  
AUDITOR

# The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, BOSTON 02133

TEL (617) 727-2075  
FAX (617) 727-3014

March 13, 2026

Aaron Michlewitz, House Chair  
House Committee on Ways and Means  
24 Beacon Street  
Room 243  
Boston, MA 02133

Timothy Carroll, Clerk of the House of  
Representatives  
24 Beacon Street  
Room 145  
Boston, MA 02133

Michael Rodrigues, Senate Chair  
Senate Committee on Ways and Means  
24 Beacon St.  
Room 212  
Boston, MA 02133

Michael D. Hurley, Clerk of the Senate  
24 Beacon Street  
Room 335  
Boston, MA 02133

**Re: Bureau of Special Investigations (BSI) FY2026 First and Second Quarter Report**

Dear Chair Michlewitz, Chair Rodrigues, Members of the Committees on Ways and Means, Clerk Carroll and Clerk Hurley:

Pursuant to its obligations relative to fiscal year 2026 budget language (0710-0200), the Bureau of Special Investigations (BSI) submits the enclosed quarterly reports detailing and summarizing its activities during the first and second quarters of fiscal year 2026.

Please contact my office if you have any questions or wish to discuss the Bureau's work in greater detail.

Best regards,

A handwritten signature in cursive script that reads "Diana DiZoglio".

Diana DiZoglio  
Auditor of the Commonwealth

# Bureau of Special Investigations 1<sup>st</sup> & 2<sup>nd</sup> Quarter Report

Fiscal Year 2026

July 1, 2025 – September 30, 2025 & October 1, 2025 – December 31, 2025

## About the Bureau of Special Investigations

Operating as a division within the Office of the State Auditor, the Bureau of Special Investigations (BSI) is charged with investigating allegations of public assistance fraud throughout the Commonwealth. BSI fraud examiners help ensure taxpayer dollars used to fund Massachusetts' public benefits programs are managed effectively so that programs are available to residents who truly need them.

Pursuant to M.G.L. c.11, §17, BSI's investigative authority extends to any assistance program administered by the Department of Transitional Assistance (DTA), the Department of Children and Families (DCF), and the Division of Medical Assistance, which administers MassHealth (the state's Medicaid program). Although the Department of Early Education and Care (EEC) is not included in BSI's enabling statute, BSI also works with EEC through a Memorandum of Understanding. As a result of BSI's investigations, public assistance fraud cases are referred to agencies for administrative action, fraudulent overpayments are recovered through civil agreements, individuals are disqualified from programs for specified periods of time, and cases are prosecuted in state and federal courts.

BSI fraud examiners operate from six offices across the Commonwealth. BSI consists of three separate investigative units: the Central Processing Unit; the Fraud Investigations Unit; and the Data Analytics Unit. While each unit has its own specific concentration, there is extensive cross-unit collaboration and investigations often involve overlap. BSI also participates in joint investigations and task forces with other state and federal agencies that focus on combating fraudulent activities throughout the Commonwealth. BSI cases are enforced by other agencies and may be settled through civil recoupment or criminal prosecution. BSI is not enabled under our governing statute to collect settlement payments of any kind; the individual benefit programs are responsible for collection activities related to BSI cases.

During Quarters 1 and 2 of fiscal year 2026, BSI investigated a total of 1,847 cases. There were overpayment calculations in 317 cases with identified fraud. Further details regarding these 317 cases are below.

## Summary of Investigations Completed with Fraud Identified

Assistance type	Amount	% of total*
Supplemental Nutrition Assistance Program (SNAP)	\$2,482,378	55.3%
MassHealth/Medicaid	\$1,717,084	38.3%
Transitional Aid to Families with Dependent Children (TAFDC)	\$144,664	3.2%
Personal Care Attendant (PCA) <sup>1</sup>	\$88,962	1.9%
Emergency Aid to the Elderly, Disabled, and Children (EAEDC)	\$30,572	0.7%
Department of Early Education & Care (EEC)	\$22,442	0.5%
<b>Grand Total</b>	<b>\$4,486,102</b>	<b>100%</b>
Restitution Settlements (Civil Recoveries) <sup>2</sup>	<b>\$392,713</b>	

\*Percentages do not total 100% due to rounding.

<sup>1</sup> PCA cases identify MassHealth overpayments for PCA services; overpayments for member healthcare benefits are identified as Medicaid.

<sup>2</sup> BSI is unable to report on monthly collections or circumstances that produce shortfalls in collections. Restitution settlements are ongoing and continue beyond the issuance of this report. While this report informs the public of what we have found to date, benefit programs require time to implement and manage collections.

During Quarter 1 of fiscal year 2026, BSI investigated a total of 934 cases. There were overpayment calculations in 149 cases with identified fraud. Further details regarding these 149 cases are below.

### Summary of Investigations Completed with Fraud Identified

Assistance type	Amount	% of total*
MassHealth/Medicaid	\$934,896	45.9%
Supplemental Nutrition Assistance Program (SNAP)	\$926,566	45.5%
Transitional Aid to Families with Dependent Children (TAFDC)	\$84,767	4.2%
Personal Care Attendant (PCA)	\$47,405	2.3%
Department of Early Education & Care (EEC)	\$22,442	1.1%
Emergency Aid to the Elderly, Disabled, and Children (EAEDC)	\$21,794	1.1%
<b>Grand Total</b>	<b>\$2,037,870</b>	<b>100%</b>
Restitution Settlements (Civil Recoveries)	<b>\$203,094</b>	

\*Percentages do not total 100% due to rounding.

During Quarter 2 of fiscal year 2026, BSI investigated a total of 913 cases. There were overpayment calculations in 168 cases with identified fraud. Further details regarding these 168 cases are below.

### Summary of Investigations Completed with Fraud Identified

Assistance type	Amount	% of total
Supplemental Nutrition Assistance Program (SNAP)	\$1,555,812	63.5%
MassHealth/Medicaid	\$782,188	31.9%
Transitional Aid to Families with Dependent Children (TAFDC)	\$59,897	2.4%
Personal Care Attendant (PCA)	\$41,557	1.7%
Emergency Aid to the Elderly, Disabled, and Children (EAEDC)	\$8,778	0.4%
<b>Grand Total</b>	<b>\$2,448,232</b>	<b>100%</b>
Restitution Settlements (Civil Recoveries)	<b>\$189,619</b>	