

April 15, 2026

Via Electronic Mail

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Re: Pandemic Funding Oversight Report – Calendar Year 2026, 1st Quarter

Dear Governor Healey and Commonwealth Leaders:

This letter serves as the Office of the Inspector General's (OIG) Pandemic Funding Oversight Report for the first quarter of Calendar Year 2026. This is the 10th quarterly pandemic funding oversight report the OIG has filed since April 2024, and the OIG takes this opportunity to present the requisite information in a new, streamlined format. Pursuant to Section 54 of Chapter 77 of the Acts of 2023, the OIG will continue to file quarterly reports on its pandemic funding oversight expenditures, activities, and findings through the end of Fiscal Year 2027.

The OIG's Special Funding Oversight Unit is responsible for overseeing pandemic funds distributed to public entities and reviewing programs that use those funds. Through these reviews, the OIG ensures that public entities (1) spend pandemic funds in accordance with applicable state and federal rules; (2) monitor programs to prevent and detect fraud, waste, and abuse; (3) document

information about awards, spending decisions, and monitoring activities; and (4) measure the performance of programs and projects supported with pandemic funds.

During the first quarter, the OIG concluded reviews of regional transit authority (RTA) fare-free programs and zero-emission vehicle purchases. Some RTA fare-free programs started with pilot programs funded in part by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and at least one RTA used American Rescue Plan Act (ARPA) funds for its zero-emission vehicles and related training costs.¹ The OIG will summarize these reviews in its 2025 Annual Report, which is scheduled to issue on April 30, 2026.

In the first quarter the OIG also continued its reviews of three state grant programs:

- A program providing business assistance to hotels, motels, and theaters to help offset the economic impacts of the pandemic.²
- The “CommonWealth Builder Program,” which provides funding “to support the production of for-sale, below market housing to expand homeownership opportunities for first-time homebuyers and socially disadvantaged individuals in communities disproportionately impacted by the 2019 novel coronavirus pandemic.”³
- The Brayton Point Commerce Center redevelopment.⁴

A combined \$172,476,160 in pandemic funding has been committed to these three programs.

Through its OIG Academy, the OIG provides training to employees of state agencies, local governments, school districts, and other public entities related to federal pandemic awards and the associated rules and best practices to administer that funding. In the first quarter, the OIG delivered two classes:

- “Managing Risk, Measuring Success” (February 2026) – Provides practical considerations for conducting program risk assessments and measuring and reporting on program success.

¹ The Coronavirus Aid, Relief, and Economic Security Act, or CARES Act, was enacted by [Public Law 116-136](#). The American Rescue Plan Act of 2021, or ARPA, was enacted by [Public Law 117-2](#).

² See 2022 Mass. Acts c. 268, § 2A, line item 1599-6062.

³ See 2021 Mass. Acts c. 102, § 2A, line item 1599-2021.

⁴ See 2022 Mass. Acts c. 268, § 2A, line item 1599-6080.

- “Preparing for the Next Emergency Now” (March 2026) – Recommends practical actions that public entities should consider in planning for future public emergencies.

Since delivering its first pandemic funding-related training in March 2022, the OIG has trained over 1,000 attendees.

In 2026’s first quarter, the OIG spent \$49,996.46 from the reserve fund on salary costs. Since funding was made available, the OIG has spent \$996,360.91.

If you have any questions or concerns about the OIG pandemic funding oversight program or this report, please reach out to me. Thank you.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (by email):

The Hon. Lt. Gov. Kimberley Driscoll
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