

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850



**CENTER FOR MEDICARE**

---

Date: January 30, 2014

To: Medicare Advantage Organizations and Prescription Drug Plan Sponsors

From: Gerard J. Mulcahy, Director  
Medicare Parts C & D Oversight and Enforcement Group (MOEG)

Subject: Mock 2013 Program Audit Draft Report

In the spirit of continuous process improvement and transparency, the Centers for Medicare & Medicaid Services (CMS) is providing the industry with a mock 2013 program audit draft report to provide Medicare Advantage (MA) and Prescription Drug (Part D) plans (hereinafter sponsors) additional insight into the program audit process. This mock draft report is provided in response to sponsors' requests to provide the report to assist them in conducting internal monitoring, auditing and overseeing operations.

A mock program audit final report is not being provided at this time as the only difference between the draft and final report is that the final report would address questions/concerns raised by the sponsor during the draft report comment period.

If you have questions, please send an email to [part\\_c\\_part\\_d\\_audit\\_pcog@cms.hhs.gov](mailto:part_c_part_d_audit_pcog@cms.hhs.gov).