

**Instructions:**

- Enter responses to each question in Pre-Audit Issue Summary tab of this document.
- Only include issues of non-compliance that occurred during the data collection period. The data collection period begins 6 months prior to the date of the audit engagement letter and, for the purposes of this document, ends on the date of the audit engagement letter. For example, an audit engagement letter is issued on March 3, 2026. The audit review period for this audit is September 3, 2025, through March 3, 2026.
- Only include issues of non-compliance that were disclosed to the PACE organization's CMS account manager prior to the date of the audit engagement letter.
- Do not include Quality data already reported to CMS.
- Do not include data that is not relevant to the audit elements included in the audit protocol.
- Do not include issues discovered during routine CMS and SAA monitoring and account management. This includes information discovered during account management calls and information discovered during SAA audits.

**Due Date:**

This document must be completed and submitted to HPMS within 5 business days following the issuance of the audit engagement letter.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-1327. This information collection will allow CMS to conduct comprehensive reviews of PACE organizations to ensure compliance with regulatory requirements. The time required to complete this information collection is estimated at 780 per response, including the time to review instructions, search existing data resources, gather the data needed, to review and complete the information collection. This information collection is mandatory per CMS's authority under Section 1894 and 1934 of the Social Security Act and implementing regulations at 42 CFR § 460.190 and 460.194, which state that CMS, in conjunction with the State Administering Agency (SAA), audit PACE organizations (POs) annually for the first 3 contract years (during the trial period), and then on an ongoing basis following the trial period. Additionally, per § 460.200(a) PACE organizations are required to collect data, maintain records, and submit reports as required by CMS and the State administering agency. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

Issue number	Description of the non-compliance (explain what happened and what the non-compliance was)	Number of participants impacted  Enter unknown if the impact is unknown	Date non-compliance identified  MM/DD/YYYY	Was the non-compliance disclosed to the CMS account manager prior to the date of the Audit Engagement Letter?  Yes/No	Date non-compliance disclosed to CMS  MM/DD/YYYY

<b>To whom the non-compliance was disclosed at CMS (first and last name)</b>	<b>Root cause analysis of the non-compliance (explain why it happened)</b>	<b>How was the non-compliance discovered?</b>	<b>Was the non-compliance fully remediated? (e.g. was the non-compliance fully corrected)?</b>  <b>Yes/No</b>

Describe how the non-compliance was remediated (corrected).	Date system/operational remediation initiated MM/DD/YYYY	Date system/operational remediation completed MM/DD/YYYY	Description of remediation for negatively impacted participants	Date participant remediation initiated MM/DD/YYYY  Enter NA if participant remediation was not initiated.	Date participant remediation completed MM/DD/YYYY  Enter NA if participant remediation was not initiated.

If remediation or correction was not completed, when is the anticipated completion date?	If remediation or correction was not completed, has the risk to participants been mitigated?	If the risk to participants has been mitigated please explain.