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



Plan Oversight & Accountability Group

DATE: April 10, 2008

TO: Medicare Advantage Prescription Drug Plans, Medicare Prescription Drug

Plan Sponsors, Cost Plans and PACE Organizations

FROM: Cynthia E. Moreno /s/

Director,

SUBJECT: Audit Guide Availability

Audit guides for Part C, Part D, Cost plans and PACE organizations can be accessed via HPMS under the corresponding audit modules. If you do not have HPMS user access, you may contact your local CMS regional office to request a copy of the audit guides.