

# ARIZONA HEALTH CARE COST CONTAINMENT SYSTEM

## THE FINANCE FLASH

September 9, 2025

**ACC, ACC-RBHA, and ALTCS Lines of Business Financial Reporting Guide:** The requirement in Section 4.17 of the ALTCS, ACC, and ACC-RBHA Financial Reporting Guides that states, "*For each contract year, AHCCCS will stipulate one area of financial reporting that must be audited regarding the MCO's adherence to the guidelines addressed..... As a component of the draft and final audit, a separate Independent Auditors Attestation is required (FRG Attestation)...*" will be suspended in part. The requirement for the component of the draft and final audit with regard to a separate Independent Auditors Attestation, will be suspended.

AHCCCS will continue to stipulate one area of financial reporting to be audited; however, AHCCCS will be conducting the stipulated review that is the focus each year. AHCCCS will take each MCO's fiscal year end into consideration when conducting the review and make reasonable accommodations, whenever possible. A schedule of the date for each MCO review will be announced no later than January of 2026. MCOs will receive no less than 60 calendar days advance notice prior to the AHCCCS review.