

ARIZONA HEALTH CARE COST CONTAINMENT SYSTEM



August 26, 2025

DBF HC Finance Team Updates

Financial Reporting Guide (FRG) and Financial Reporting Template (FRT) Clarifications:

ACC, ACC-RBHA, and ALTCS Lines of Business: This is a reminder that DAP claims reporting systems are required to be operational commencing October 1, 2025, for CYE 26. Throughout CYE 25, AHCCCS permitted MCOs to estimate DAP expenditures in the income statements and MLR reporting in lieu of extrapolating the DAP amounts from claims. As presented and discussed in the CYE 25 Financial Reporting Guide Workshop held on December 10, 2024, MCOs were advised to modify their claims payment system to be able to extrapolate the DAP amounts from claims commencing in CYE 26.

ACC Line of Business, ACC CYE 26 Contract and Chart of Deliverables: The Single Audit Report that was added to the CYE 26 ACC Contract language is not applicable to the ACC Contract as ACC does not receive pass-through awards. It is only applicable to the ACC-RBHA Contractors. A memo was sent to ACC Contractors to clarify the ACC Contract requirements until amendments can be made to the Contract and the Chart of Deliverables.