

## **Table of Contents**

**State/Territory Name: Arkansas**

**State Plan Amendment (SPA) #: 26-0005**

This file contains the following documents in the order listed:

- 1) Approval Letter
- 2) CMS 179 Form/Summary Form (with 179-like data)
- 3) Approved SPA Pages

**DEPARTMENT OF HEALTH & HUMAN SERVICES**

Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop S3-14-28  
Baltimore, Maryland 21244-1850



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**Financial Management Group**

June 5, 2026

Janet Mann  
Deputy Secretary and Medicaid Director  
112 West 8<sup>th</sup> Street, Slot S401  
Little Rock, AR 72201-4608

RE: TN 26-0005

Dear Director Mann:

The Centers for Medicare & Medicaid Services (CMS) has reviewed the proposed Arkansas state plan amendment (SPA) to Attachment 4.19-D AR 26-0005, which was submitted to CMS on March 20, 2026. This plan implements new time limits allowed for provider reconsiderations and appeals in the Arkansas Medicaid Program.

We reviewed your SPA submission for compliance with statutory requirements, including in sections 1902(a)(2), 1902(a)(13), 1902(a)(30), 1903 as it relates to the identification of an adequate source for the non-federal share of expenditures under the plan, as required by 1902(a)(2) of the Social Security Act and the applicable implementing Federal regulations.

Based upon the information provided by the state, we have approved the amendment with an effective date of June 1, 2026. We are enclosing the approved CMS-179 and a copy of the new state plan page.

If you have any additional questions or need further assistance, please contact Diana Dinh at 670-290-8857 or via email at [Diana.Dinh@cms.hhs.gov](mailto:Diana.Dinh@cms.hhs.gov).

Sincerely,



Rory Howe  
Director  
Financial Management Group

Enclosures

<b>TRANSMITTAL AND NOTICE OF APPROVAL OF STATE PLAN MATERIAL FOR: CENTERS FOR MEDICARE &amp; MEDICAID SERVICES</b>		1. TRANSMITTAL NUMBER <u>2 6 — 0 0 0 5</u>	2. STATE <u>A R</u>		
		3. PROGRAM IDENTIFICATION: TITLE OF THE SOCIAL SECURITY ACT <input checked="" type="radio"/> XIX <input type="radio"/> XXI			
TO: CENTER DIRECTOR CENTERS FOR MEDICAID & CHIP SERVICES DEPARTMENT OF HEALTH AND HUMAN SERVICES		4. PROPOSED EFFECTIVE DATE  <b>6/1/2026</b>			
5. FEDERAL STATUTE/REGULATION CITATION  <b>42 CFR § 430.3</b>		6. FEDERAL BUDGET IMPACT (Amounts in WHOLE dollars) a FFY <u>2026</u> \$ <u>0</u> b FFY <u>2027</u> \$ <u>0</u>			
7. PAGE NUMBER OF THE PLAN SECTION OR ATTACHMENT  <b>4.19 D 1-6</b>		8. PAGE NUMBER OF THE SUPERSEDED PLAN SECTION OR ATTACHMENT (If Applicable)  <b>4.19 D 1-6 TN: 99-09</b>			
9. SUBJECT OF AMENDMENT  <b>This rule implements new time limits allowed for provider reconsiderations and appeals in the Arkansas Medicaid Program.</b>					
10. GOVERNOR'S REVIEW (Check One) <table style="width:100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <input checked="" type="checkbox"/> GOVERNOR'S OFFICE REPORTED NO COMMENT  <input type="checkbox"/> COMMENTS OF GOVERNOR'S OFFICE ENCLOSED  <input type="checkbox"/> NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL                 </td> <td style="width: 50%; border: none;"> <input type="checkbox"/> OTHER, AS SPECIFIED:                 </td> </tr> </table>				<input checked="" type="checkbox"/> GOVERNOR'S OFFICE REPORTED NO COMMENT <input type="checkbox"/> COMMENTS OF GOVERNOR'S OFFICE ENCLOSED <input type="checkbox"/> NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL	<input type="checkbox"/> OTHER, AS SPECIFIED:
<input checked="" type="checkbox"/> GOVERNOR'S OFFICE REPORTED NO COMMENT <input type="checkbox"/> COMMENTS OF GOVERNOR'S OFFICE ENCLOSED <input type="checkbox"/> NO REPLY RECEIVED WITHIN 45 DAYS OF SUBMITTAL	<input type="checkbox"/> OTHER, AS SPECIFIED:				
11. SIGNATURE OF STATE AGENCY OFFICIAL  		15. RETURN TO  Office of Rules Promulgation PO Box 1437, Slot S295 Little Rock, AR 72203-1437  Attn: Mac Golden			
12. TYPED NAME <b>Elizabeth Pitman</b>		13. TITLE Director, Division of Medical Services			
14. DATE SUBMITTED 03-20-26		16. DATE RECEIVED March 20, 2026			
<b>FOR CMS USE ONLY</b>					
18. EFFECTIVE DATE OF APPROVED MATERIAL June 1, 2026		17. DATE APPROVED			
<b>PLAN APPROVED - ONE COPY ATTACHED</b>					
20. TYPED NAME OF APPROVING OFFICIAL Rory Howe		19. SIGNATURE OF APPROVING OFFICIAL  			
22. REMARKS		21. TITLE OF APPROVING OFFICIAL Director, FMG			

750, Form 2 or DOM 400, Form 3), with audit adjustments, is presented fairly and in compliance with program policy and regulations.

#### 1-9 Unauditable Situations

If a facility is unable or unwilling to provide necessary documentation to support the financial or statistical records contained in their cost report, the auditors will issue a “disclaimer” report signifying that the audit could not be accomplished. The Office of Long Term Care will advise the facility of the disclaimer in writing. A period of 90 days from the date of the letter of notification will be allowed to permit the facility to accumulate necessary documentation. A follow-up audit will be attempted upon expiration of the 90 day period or sooner if requested by the facility. If the audit can not be completed on the second attempt, the facility will be advised, in writing, that their agreement to participate in the Medicaid program will be terminated effective immediately. A period of 30 days from the date of such notification will be allowed to permit the orderly relocation of Medicaid recipients. The appeals procedures specified in Section 1-10 of this Manual are available to providers.

#### 1-10 Appeal Procedures

##### A. Time Limit for Appeals

1. Any Long-Term Care Facility may appeal the facility’s reimbursement rate, by submitting a written notice of appeal to the Director of the Department of Human Services within sixty-five (65) calendar days following the date of the notice from DHS regarding a final reimbursement rate. The appeal must clearly state the basis for appeal and must be accompanied by supporting documentation. If the facility wishes to utilize the “MEDIATION PROCESS” as contained in this section, it must so state in its written Notice of Appeal.
2. If an appeal is filed, the DHS Director or designee will appoint an independent hearing officer to hear the appeal. The hearing officer will schedule all appeals within sixty (60) calendar days of receipt of written notice of appeal by the Division and will notify the parties in writing of the hearing schedule. If the appealing facility states in its written Notice of Appeal that it wishes to utilize the “MEDIATION PROCESS” and the department agrees, then the time for the DHS Director or designee to appoint a Hearing Officer is waived. The appealing facility and the DHS Director or designee shall implement the mediation process within the sixty (60) days. Upon the termination of the mediation process, if any dispute stated in the notice of appeal remains unresolved,

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