Cite as 2023 Ark. App. 598 ARKANSAS COURT OF APPEALS

DIVISION III No. E-22-532

	Opinion Delivered December 13, 2023
HOLLY HANCOCK APPELLANT	APPEAL FROM THE ARKANSAS BOARD OF REVIEW
V.	
	[NO. 2022-BR-01084]
DIRECTOR, DIVISION OF WORKFORCE	
SERVICES	
APPELLEE	REMANDED

MIKE MURPHY, Judge

In this unbriefed employment-security-division case, Holly Hancock appeals to this court, challenging the Arkansas Board of Review's decision requiring her to repay unemployment-compensation benefits she previously received. This is a companion case to *Hancock v. Director*, 2023 Ark. App. 588, and *Hancock v. Director*, 2023 Ark. App. 597, also handed down today. We remand for further findings.

In the underlying opinion by the Board of Review, the Board found that Hancock was liable to repay \$4824 in benefits. The record suggests that some of the benefits to be repaid are regular state unemployment, but some of the benefits are also funds provided through the federal CARES Act. The relevant analysis and this court's conclusions are set forth in companion case *Hancock v. Director*, 2023 Ark. App. 597, and incorporated herein.

Accordingly, we remand for the Board to make findings of fact and conclusions of law for the reasons set forth in that opinion.

Remanded.

BARRETT and BROWN, JJ., agree.

Holly Hancock, pro se appellant.

Cynthia L. Uhrynowycz, Associate General Counsel, for appellee.