



Public Comments

Mississippi Division of Medicaid

MS SPA 26-0001 Ventilator Dependent Care (VDC)

We appreciate the Mississippi Division of Medicaid's efforts to update the Ventilator Dependent Care (VDC) per diem rate, effective February 1, 2026, increasing the rate to \$378 from \$178.34. We respectfully submit the following comments for consideration:

- Since the inception of the VDC per diem rate it, has been indicated that the rate would be reviewed every 5 years. However, the \$178.34 has not been updated during that period. Accordingly, we request consideration that the new rate be applied retroactively to the most recent date on which a review and/or update should have occurred.
- Additionally, we request further information regarding the methodology used to calculate the new \$378 per diem rate. Based on our current understanding, there is only one Medicaid approved VDC unit operating in the state. This unit has a reported cost per day of \$689 per their most recently filed cost report (FYE September 30, 2024). At the proposed rate of \$378, reimbursement does not appear sufficient to cover the cost of care for these patients.

We appreciate your consideration of these comments and welcome any additional clarification regarding the rate methodology.

Thanks!



Andres F. Posada, CPA, FHFMA, CSPR | Senior Manager
Carr, Riggs & Ingram | CRIadv.com
436 Katherine Dr | Ste 100 | Flowood, MS 39232
o [601-499-2522](tel:601-499-2522)

[†]This is not a CPA firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C.* ("CRI CPA"), CRI Advisors, LLC[†] ("CRI Advisors" or "Advisors"), and Capin Crouse, LLC[‡] ("Capin Crouse CPA"), and CRI Capin Crouse Advisors, LLC[†] ("Capin Crouse Advisors") provide professional services. CRI CPA, Capin Crouse CPA, CRI Advisors, Capin Crouse Advisors, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA and Capin Crouse CPA are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional ancillary services, to their clients. CRI CPA and Capin Crouse

CPA are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors and Capin Crouse Advisors provide tax and business consulting services to its clients. CRI Advisors and its subsidiaries, including Capin Crouse Advisors, are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA, Capin Crouse CPA, Capin Crouse Advisors, and CRI Advisors, as appropriate.

This message and any attachments are intended only for the individual or entity to which they are addressed and may contain confidential, privileged, or proprietary information. If you are not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, please notify the recipient immediately, delete this message, and do not disclose, copy, or distribute its contents.