

# State of Delaware Office of Auditor of Accounts

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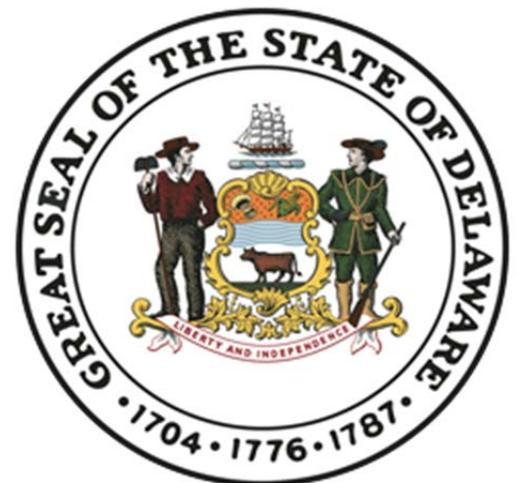
## Delaware Veterans Home

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### Special Investigation

Issuance Date: April 21, 2017

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts





State of Delaware  
Office of Auditor of Accounts  
R. Thomas Wagner, Jr., CFE, CGFM, CICA

## At a Glance

*Working Hard to Protect YOUR Tax Dollars*

### Why We Did This Investigation

The Office of Auditor of Accounts (AOA) received several complaints in late 2016 alleging that the Delaware Veterans Home (DVH) is incorrectly calculating wages for nursing and custodial staff.

Due to these allegations, AOA opened an investigation on DVH to review wage calculations from January through December 2016.

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This investigation was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Investigations*.

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### What We Found

During our investigation, AOA recalculated the wages of 17 nursing and custodial employees for three pay periods in calendar year 2016, totaling \$69,763.06.

Due to the nature of the 24-hour facility, DVH employees incur a complex variety of recurring and nonrecurring shift differentials and overtime pay. In addition, there are instances where employees work unscheduled shifts or do not take meal breaks for various reasons. All of these situations require an excessive amount of manual adjustments in the timekeeping software during each pay period. While necessary, these manual processes are time consuming and prone to human error.

Overall, AOA found that DVH appropriately calculated employee wages during calendar year 2016. However, our work revealed an aggregate overpayment variance of \$341.57 for all 17 employees reviewed.

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Abbreviations

<b>ADON</b>	Assistant Director of Nursing
<b>AOA</b>	Auditor of Accounts
<b>CNA</b>	Certified Nursing Assistant
<b>DCR</b>	Document Change Request
<b>DON</b>	Director of Nursing
<b>DVH</b>	Delaware Veterans Home
<b>eSTAR</b>	Employee State Time & Attendance Reporting
<b>HR</b>	Human Resources
<b>LPN</b>	Licensed Practical Nurse
<b>OSS</b>	Operation Support Specialist
<b>PAR</b>	Personnel Action Request
<b>PHRST</b>	Payroll Human Resource Statewide Training
<b>RDF</b>	Recurring Shift Differential
<b>RN</b>	Registered Nurse

## ***Background<sup>1</sup>***

Located in Milford, Delaware, the Delaware Veterans Home (DVH) is a long-term care facility serving up to 150 honorably discharged Delaware veterans. Since its establishment in 2007, DVH has made it their mission "...to provide outstanding long-term care services to Delaware veterans..." while "...sustaining and improving their quality of life."

This 24-acre, 4-unit facility operates with a staff consisting of a 24-hour nursing team, as well as an on-site Medical Director, two Advanced Practice Nurses, a Wound Care/Infection Control Nurse, a Dietician, and a visiting psychiatrist. This allows DVH to offer a wide range of medical and assisted living services including physical, occupational, and speech therapies; daily medication monitoring; diet and exercising; and personal grooming.

Delaware Veterans Home also utilizes their certified activities staff and volunteers to offer a wide range of daily activities and programs to their residents including arts and crafts, games, musical events, pet therapy, and day trips. With a large outdoor pavilion and lake, they also offer the veterans enjoyable outdoor activities, like fishing.

As of January 17, 2017, DVH had 106 residents in the facility. The nursing staff consisted of over 60 Registered Nurses (RN) and Licensed Nurse Practitioners (LPN); 90 Certified Nursing Assistants (CNA); three Nursing Supervisors (one per shift) for each of the four units; two House Supervisors (one day shift and one night shift); one Assistant Director of Nursing (ADON); and one Director of Nursing (DON). The ADON oversees the CNAs, and the DON oversees the Nursing Supervisors, RNs, and LPNs.<sup>2</sup>

## ***Payroll Overview<sup>3</sup>***

DVH utilizes the Employee State Time & Attendance Reporting (eSTAR) application for their human resources and payroll processing needs.<sup>4</sup> It is used to process scheduling, leave requests, and actual time worked for all employees. To account for deviations on the timesheets, eSTAR uses colored flags to indicate various issues such as: missed clock punches, overtime incurred, schedule lapses, and clocking in early or late. In addition to the employee submitting a completed Overtime Approval form or Compensatory/Overtime form, notes acknowledging the authorization of overtime are required to be added in eSTAR pertaining to early start times or the late clock-out times. The assigned Time Keepers are responsible for clearing these issues prior to the Accounting department reviewing timesheets; however, the Accountants have the ability to clear any issues remaining at the time of their review.

Due to the nature of the 24-hour facility, DVH uses various earnings codes, or a combination of earnings codes, to account for regular, shift differential, overtime, and holiday pays based on each employee's hours worked during specific shifts.

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<sup>1</sup> Unless noted otherwise, the information in this section was obtained from various sections of DVH's website at <http://vethome.delaware.gov/>, on January 30, 2017.

<sup>2</sup> This information was obtained during the interview with DVH on January 17, 2017.

<sup>3</sup> AOA obtained the information for the remainder of the Background section, with exception to other referenced documents, from the interview with DVH on January 17, 2017.

<sup>4</sup> DVH implemented eSTAR in March 2016.

### *Scheduling*

DVH uses eSTAR to complete the scheduling for all employees. For the nursing staff, the Operation Support Specialist (OSS) uses the Advanced Scheduler, a component of eSTAR, to create, review, and adjust schedules before importing to eSTAR. The Advanced Scheduler ensures that the appropriate number of shifts are worked and that nursing employees have every other weekend off.

Nurses are scheduled to report 15 minutes early for their shift. They then receive a 45-minute meal break, which then equates to a 7.5-hour work day (37.5-hour week). All other non-nursing employees are scheduled to work an 8-hour work day with a 30-minute meal break.

### *Time Clock*

Time clocks are located behind every nurse's station, in the support services area, and in the administrative office. Employees are supposed to clock in using the time clocks in the area closest to their assigned work area. A supervisor can monitor the location where the employee clocks in, as each time clock issues a different code on the timesheet. In order to clock-in or -out, the time clock matches the employee's identification number and fingerprint.

The Accountant runs a daily report to identify missed punches. If an employee forgets to clock-in or out, the employee must complete the Missed Punch Form. The supervisor will review and sign the form, and then submit the form to the Accounting Specialist. The Accounting Specialist manually enters the hours worked and the meal breaks related to the missed punches into eSTAR.<sup>5</sup>

### *Meal Breaks*

Employees are not required to clock-in or -out for breaks or lunches, unless they are leaving the building. If employees do not clock-out for their meal break on scheduled working days, eSTAR automatically subtracts the allotted meal break time. If an employee works a non-scheduled day, the Supervisor or Accountant will have to make a manual meal break adjustment in eSTAR to account for the meal break. This will show on the employee's timesheet as a positive .5 or .75; however, it is a subtraction from the hours worked.

In times of emergency, nursing staff and other employees might not have the opportunity to take a meal break. For those instances, submission and Supervisor approval of a No Lunch Form is required. The Supervisor is then required to approve a manual meal break adjustment in eSTAR. The meal break adjustment will show on the timesheet as 0.00 indicating that the 30 or 45 minutes is added into the hours worked.

### *Shift Differential*

DVH operates on three different working shifts for the nursing staff:<sup>6</sup> first shift (7:00 a.m. to 3:00 p.m.), second shift (3:00 p.m. to 11:00 p.m.), and third shift (11:00 p.m. to 7:00 a.m.). It offers RNs and LPNs shift differential pay for second and third shifts Monday through Friday, and all shifts Saturday and Sunday. CNAs are only offered shift differential pay for all second and third shifts regardless of the day.<sup>7</sup> According to the State of Delaware Merit Rules, in order to receive the shift differential the employee must work at least four hours between the hours of 6:00 p.m. and 8:00 a.m. The employee receives the shift differential for the whole shift worked, not just the time between 6:00 p.m. and 8:00 a.m. The

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<sup>5</sup> Employees are able to view their timesheets daily in eSTAR.

<sup>6</sup> Security personnel and Night Phone Operators are also eligible for a 5% shift differential; however, due to their rotating irregular shifts, they were excluded from this engagement.

<sup>7</sup> DVH stated that casual/seasonal CNAs hired after July 1, 2015, do not receive any shift differential pay. Merit CNAs and casual/seasonal CNAs hired prior to July 1, 2015, still receive the defined shift differential.

calculation for the shift differential pay is the shift differential percentage multiplied by the mid-point salary of the given position, which is then multiplied by the number of hours worked.<sup>8</sup>

The table below outlines the shift differential percentages for the nursing staff per shift and position.

<b>Table 1: Shift Differential Rate Per Shift and Position<sup>9</sup></b>				
<b>Position</b>	<b>Days</b>	<b>7:00 a.m. to 3:00 p.m.</b>	<b>3:00 p.m. to 11:00 p.m.</b>	<b>11:00 p.m. to 7:00 a.m.</b>
RN	M-F <sup>a</sup>	0%	10%	20%
	Sa-Su <sup>b</sup>	10%	20%	30%
LPN <sup>10</sup>	M-F	0%	10%	15%
	Sa-Su	10%	15%	20%
CNA <sup>11</sup>	All	0%	5%	5%

<sup>a</sup> Monday through Friday

<sup>b</sup> Saturday and Sunday

At the date of hire, the hiring manager designates the shift assignment for the employee; they refer to this as their “normal shift.” If the “normal shift” is eligible for the shift differential, the employee’s pay is coded using a Recurring Shift Differential (RDF) earnings code. The Human Resources department (HR) will assign the appropriate differential percentage to their RDF coding. The RDF is calculated by multiplying the appropriate shift differential percentage by the number of regular hours worked.

Beginning in September 2016, DVH transitioned a total of six RNs and LPNs to 12.5-hour shifts. Employees on this schedule will work 12.5 hours,<sup>12</sup> three days a week, to complete a 37.5-hour week. These employees are no longer eligible to receive RDF; however, they will receive the appropriate shift differential as defined above and in accordance with Merit Rule 4.15.2. Since the new shifts fall between multiple shift differentials, the Accountant has to manually split the shifts in eSTAR and code them appropriately.<sup>13</sup>

Employees can pick up additional hours and shifts outside of their “normal hours.” The employee will receive RDF on any extra hours worked regardless if the extra hours are eligible for shift differential pay. If the extra hours worked fall into a shift that has a higher differential than the RDF, the employee will receive the higher amount for that particular shift. For employees who do not receive RDF, they are still eligible to receive the shift differential for additional shifts worked. The Accountant manually enters the differential for these employees into eSTAR.

<sup>8</sup> Merit Rule 4.15.2.

<sup>9</sup> Senate Resolution No. 23 of the 140<sup>th</sup> General Assembly

<sup>10</sup> House Bill No. 45 of the 148<sup>th</sup> General Assembly and Senate Bill No. 285 of the 148<sup>th</sup> General Assembly

<sup>11</sup> CNAs are scheduled to work in 8-hour increments. In order to receive the differential, the CNA must be a Merit employee or casual/seasonal hired prior to July 1, 2015.

<sup>12</sup> The 12.5-hour shifts for nursing employees are 5:45 p.m. to 7:00 a.m., and 5:45 a.m. to 7:00 p.m., both with a 45-minute meal break.

<sup>13</sup> In January 2017, all LPNs and RNs, with the exception of one individual, transitioned to the 12.5-hour shifts as well. CNAs are expected to convert to 12.5-hour shifts in the future.

**Overtime**

Per State of Delaware Merit Rules, overtime pay is designated for any hours worked above and beyond the 37.5 hours per week.<sup>14</sup> Hours worked includes sick and annual leave taken in addition to the actual hours worked.<sup>15</sup>

Overtime calculations are based on the position of the employee and may consider the number of shifts worked per pay period. If the position is eligible for a shift differential, the overtime calculation will include the overtime rate from Table 2 below plus the shift differential. In addition to the notes in eSTAR, each employee is required to submit the Overtime Approval form to their supervisor; the supervisor signs the form and keeps it for his or her records. The supervisor then approves the overtime in the eSTAR timesheets.

The below table summarizes the overtime rates per position for various hours worked.

<b>Table 2: Overtime Rates According to Hours Worked by Position</b>						
<b>Position Type</b>	<b>Per individual week</b>		<b>Worked 10 or Less Shifts in 2-week pay period</b>		<b>Worked More than 10 Shifts in 2-week pay period</b>	
	<b>37.50<sup>16</sup> to 40.0 hours</b>	<b>Over 40.0 hours</b>	<b>7.5 to 8.0 hours per day</b>	<b>Over 8.0 hours per day</b>	<b>75.0 to 80.0 hours</b>	<b>Over 80.0 hours</b>
Administrative, <sup>a</sup> Supervisory, <sup>b</sup> and 12.5-hour Employees	1.0	1.5				
Nursing staff (8-hour)			1.0	1.5	1.0	1.5

<sup>a</sup> To include fiscal and support staff

<sup>b</sup> To include nursing, dietary, and maintenance supervisors

**Holiday Pay**

All full-time employees receive holiday pay at their regular rate for 7.5 hours regardless of whether the employee worked. For employees receiving RDF, the 7.5 hours of holiday time is included as regular hours for the purpose of calculating the RDF hours.

Employees who work the holiday (the nursing staff is required to work every other holiday) receive 1.5 times their worked hours in addition to their normal holiday pay.<sup>17</sup> For individuals who pick-up additional shifts eligible for a shift differential, the hours worked are multiplied by the larger shift differential.<sup>18</sup>

Nursing staff still only receives 7.5 hours of holiday pay, regardless of their 12.5-hour shifts. In the instance that the nurse is scheduled off for a holiday, that nurse can supplement the 5.0 hours (7.5 hours

<sup>14</sup> Section 4.13.1 of the Delaware Merit Rules

<sup>15</sup> Section 4.13.4 of the Delaware Merit Rules

<sup>16</sup> The overtime pay guidelines are in accordance with the State of Delaware Operating Budgets referred to in Footnote 10.

<sup>17</sup> Payroll coding for holiday pay is “THW.”

<sup>18</sup> Non-recurring shift differential payroll codes begin with “ND.”

holiday, plus 5.0 hours to reach their 12.5-hour shift) by choosing to work additional shifts throughout the week or use their Annual or Sick Leave; otherwise their regular pay will not meet 37.5 hours.

#### *Vacation and Sick Leave Policy*

Any staff member receiving RDF is eligible to receive RDF on vacation and sick leave pay as long as the employee did not take off more than five consecutive days in the given pay period. If the employee did not work any hours within the pay period, then the paid leave is paid at straight time without RDF.

Since employees who work 12.5-hour shifts are no longer eligible for RDF, their vacation and sick leave hours are paid at straight time rates.

#### *Payroll Processing Procedures*

The supervisors are required to review and approve timesheets, including requests for overtime, compensatory time, vacation time, and sick time, in eSTAR by noon on Tuesday following the end of each payroll period. The Accountant reviews the submitted timesheets and manually splits shifts that fall into two different shift differential groupings by mid-day Wednesday. The Accountant stated that she attempts to fix the split shift coding in eSTAR throughout the pay period as much as possible.

On Thursday morning, the Accountant runs and reviews the Daily Register report from the State of Delaware's Payroll Human Resources Statewide Technology (PHRST) system. She then offers a one-on-one payroll review for the employees to see their hours, pay, and deductions. The reviews occur at 7:00 a.m., 10:30 a.m., and 3:00 p.m. to accommodate employees working each of the three shifts. If they find errors, the Accountant has to make any corrections in accordance with the deadlines outlined in the PHRST schedule. For any adjustments after the pay period, the Accountant must submit a Document Change Request (DCR) form to PHRST by the second Monday following the end of each pay period. Changes that require a DCR include turning off the "OK to pay" for termed or expired employees, pay adjustments greater than \$100 resulting from annual or sick leave slips not turned in, or any other pay line changes after the PHRST deadline when the Accountant can no longer make adjustments. The Accountant offers review sessions in order to minimize the number of DCR submissions.

The Senior Fiscal Administrative Officer reviews any manual payroll entries performed by the Accountant. The Senior Fiscal Administrative Officer also signs the Payroll Authorization Form the second Wednesday after the end of each pay period and submits it to the Department of State.

The Chief Operations Officer<sup>19</sup> periodically reviews and reconciles the various reports from PHRST to verify compensation rates, as well to calculate payroll and overtime expenditure projections.

#### *Changes in Employment*

DVH uses the Personnel Action Requests (PAR) form for any permanent shift, salary, or position change; new hires; and terminations. The active supervisor, department head, HR approve the forms prior to the Accounting Department receiving them. HR enters all employment changes into PHRST, and then sends the approved form back to DVH's Accounting Department. Upon receipt, the Accounting Department can verify all of the information on the forms except for salary information. Since the DON and ADON negotiate salaries, they are the only ones who can verify the accuracy of the salary included on the PAR.

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<sup>19</sup> The Chief Operations Officer is currently transferring the payroll review duties to the Senior Fiscal Administrative Officer.

*State of Delaware Merit Rules*

Chapter 4 of the State of Delaware Merit Rules outlines the policies for the pay plan of State of Delaware employees and related agencies.

*Pay for Overtime Service*

Section 4.20 states that computing the rate of pay for "...overtime, holiday, and call-back [pay] ... includes shift differential, stand-by, and hazardous duty pay."

*Compensation for Holidays<sup>20</sup>*

All employees eligible for holiday pay can receive their holiday pay at their regular rate of pay. In addition, any actual hours worked on the holiday are eligible to be paid at 1.5 times their regular rate of pay.

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<sup>20</sup> Section 4.14.2 of the Delaware Merit Rules

## *Allegation and Results*

The Office of Auditor of Accounts (AOA) received numerous complaints in November and December 2016 claiming that DVH was inaccurately calculating shift differentials and overtime wages for nursing and custodial staff. As a result of these allegations, AOA opened an investigation to review employee wages.

### *Salary Recalculation*

As of June 30, 2016, DVH employed a total of 151 nursing employees, including CNAs, LPNs, and RNs, and 21 custodial employees, including housekeeping and maintenance positions. We reviewed a sample of 15 nursing employees and 2 custodial employees for three pay periods during calendar year 2016, two of which included State holidays. We compared the timesheets to the payroll records to verify that DVH appropriately calculated each employee's wages.

Overall, DVH appropriately calculated the nursing and custodial employees' wages. However, due to the complexity in coding each employee's pay based on the hours worked during various shifts, including when employees worked double shifts spanning different shift differentials, manual adjustments were required by either the Time Keeper or the Accountant at DVH. Although the monetary impact was minimal, AOA did find several discrepancies in our recalculation of employee wages. The majority of the issues found caused overpayment of wages to DVH employees. Table 3 below describes our findings for each of the 17 employees reviewed.

<b>Table 3: Summary of Findings by Issue</b>		
<b>Description of Issue</b>	<b>Number of Employees Affected</b>	<b>Sum of Over/ (Under) Payment</b>
The gross pay in the employees' timesheets did not agree to the gross pay in the State payroll system. However, AOA's recalculation agreed to the gross pay in the State payroll system, which was the amount the employee was actually paid.	9	\$ 0.00
DVH inaccurately applied the shift differential for the employee's hours worked.	3	61.68
DVH did not accurately account for meal break adjustments.	6	8.23
RDF rates were not accurately applied to the eSTAR timesheet.	2	(43.68)
DVH applied manual leave adjustments to employees' time without an approved leave slip.	3	340.12
Incorrect number of hours were applied to holiday working pay.	1	(2.31)
DVH overpaid the employee by 15 minutes.	1	5.09
DVH did not use the correct earnings codes.	5	19.90
During the pilot implementation of the 12.5-hour shifts, eSTAR did not calculate wages properly. Manual adjustments by DVH were incorrect.	1	(47.46)
<b>Total Over/(Under) Payment</b>		<b>\$ 341.57</b>

The issues described above are listed in Table 4 below by employee and pay period reviewed.

<b>Table 4: Summary of Findings by Employee</b>					
<b>Employee</b>	<b>Sum of Gross Wages</b>	<b>Total Over (Under) Payment</b>	<b>Pay Period 1</b>	<b>Pay Period 2</b>	<b>Pay Period 3</b>
Employee 1	\$ 259.30	\$ (6.37)	\$ -	\$ (6.37)	\$ -
Employee 2	1,027.03	20.02	20.02	-	-
Employee 3	2,069.04	31.21	-	-	31.21
Employee 4	2,436.08	(2.31)	(2.31)	-	-
Employee 5	8,227.09	(38.67)	-	-	(38.67)
Employee 6	6,609.89	235.39	(52.69)	288.08	-
Employee 7	6,196.90	(27.21)	(27.21)	-	-
Employee 8	3,518.04	-	-	-	-
Employee 9	3,353.41	-	-	-	-
Employee 10	3,939.92	-	-	-	-
Employee 11	2,596.43	11.20	11.20	-	-
Employee 12	3,799.22	5.20	-	-	5.20
Employee 13	3,557.39	-	-	-	-
Employee 14	3,742.50	-	-	-	-
Employee 15	3,389.55	-	-	-	-
Employee 16	9,529.36	160.57	72.56	89.25	(1.24)
Employee 17	5,511.92	(47.46)	-	-	(47.46)
<b>Total Amount</b>	<b>\$ 69,763.07</b>	<b>\$ 341.57</b>	<b>\$ 21.57</b>	<b>\$ 370.96</b>	<b>\$ (50.96)</b>

The largest aggregate variance found for an individual employee was an overpayment of \$235.39. This was mostly due to 12.5 hours of annual leave applied to the State’s payroll system to ensure the employee was paid for the full 75.0 hours for the pay period. DVH stated that if an employee did not work a full 75.0 hours for a pay period, due to holidays or other circumstances, an employee may use sick or vacation leave to supplement the hours. However, for this particular instance, while the employee was paid for 12.5 hours of annual leave, the employee’s leave bank was not reduced for these hours.

Conversely, the largest aggregate underpayment of wages to an individual employee was for \$47.46. Due to the manual timesheet adjustments required by DVH when LPNs were converting from 8-hour shifts to 12.5-hour shifts, the employee was not paid for 2.5 hours of regular time worked. See the “*Shift Differential*” section in the Background section for further detail about the conversion.

*Conclusion*

Due to the nature of the 24-hour facility, DVH employees incur a variety of shift differentials and overtime pay, which results in an excessive amount of earnings codes used for each employee each pay period. Also, employees working unscheduled shifts or not taking meal breaks result in an abundance of manual adjustments. An approval form kept by the Supervisor supports many of these manual adjustments; however, AOA encourages the DVH accounting department to retain all approval forms (e.g. No Lunch Form) to support all manual adjustments.

To help employees understand their paychecks, DVH holds bi-weekly payroll review for their employees to confirm the hours worked and ensure accurate pay calculations. Due to the complexity of pay calculations surrounding overtime pay, holiday pay, and recurring and nonrecurring shift differentials, DVH should continue this practice as it is a valuable resource for its employees.

## Delaware Veterans Home's Response



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April 19, 2017

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Dear Mr. Wagner,

Please consider this our response to your Special Investigation Report Draft dated April 7, 2017.

We would like to thank you for taking the time to review and analyze our processes in payroll. The review occurred at a great time since eSTAR was recently implemented for the use at Delaware Veterans Home. This investigation gave us more insight for error that could occur with the system both automatically and manually. I am pleased that overall Delaware Veterans Home calculated wages appropriately, but there were still causes for overpayment. After reading the summary and seeing the number of errors in each category, we have put additional procedures in place. For instance, no leave will be manually added into eSTAR unless there is an extreme circumstance and it will have to be done and noted by a supervisor and there must be some form of paper authorization place in the payroll folder as well. Also, all payroll forms MUST be signed by a supervisor prior to being entered in the program. In addition, we will be adding a second and final review of the payroll prior to submission. Each reviewer will initial that they reviewed the payroll and appears to be correct.

As stated in your conclusion, we will be retaining all forms to support any manual adjusts and these forms, as stated previously; will require a supervisor's signature. We will also continue to hold bi-weekly paycheck reviews to assist in helping the employees understand their pay along with adjusting any errors that may have occurred.

Again, thank you for you all your time, hard work, and patience while reviewing our payroll process. If we can be of any further assistance please feel free to contact us at any time.

Respectfully Submitted,

*Erlean Marvel*

Erlean Marvel  
Senior Fiscal Administrative Officer

**DELAWARE VETERANS HOME MISSION STATEMENT:**  
Provide outstanding long-term care services to Delaware veterans that uphold dignity and respect while sustaining and improving their quality of life.