

A close-up photograph of a magnolia tree. The image features several large, dark green, glossy leaves with prominent veins. In the center, a large, fully bloomed white magnolia flower is the focal point, showing its five petals and a bright yellow stamen. To the left, another smaller white flower is partially visible. The background is slightly blurred, showing more of the tree's foliage and a hint of a red brick wall.

*Single Audit*  
*OMB Circular A-133*  
*Supplementary Financial Report*  
*For the year ended December 31, 2012*

*Terrebonne Parish Consolidated Government*  
*Houma, Louisiana*

***Terrebonne Parish Consolidated Government***

***Single Audit Under OMB Circular A-133***

***Supplementary Financial Report***

***Terrebonne Parish Consolidated Government  
(the Primary Government)***

***Houma, Louisiana***

***For the year ended December 31, 2012***

# Supplementary Financial Report

## Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2012

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**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Primary Government's basic financial statements and have issued our report thereon dated June 24, 2013.

Our reports includes a reference to other auditors who audited the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District Court, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coteau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court as described in our report on the Primary Government's financial statements. These component units have separate boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been issued by those auditors. This report does not include the results of the other auditors' testing of internal control over financial reporting and on compliance and other matters. Other component units of the Primary Government, which we have audited the discretely presented component unit financial statements, have separate boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been

issued. This report does not include the results of our testing of internal control over financial reporting and on compliance and other matters that we have reported on separately.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the Primary Government's financial statements, we considered the Primary Government's internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Primary Government's financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Primary Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Primary Government's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Primary Government's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Primary Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Primary Government's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's

internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish President and Parish Council, management, the Legislative Auditor for the State of Louisiana and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
June 24, 2013.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

**Report on Compliance for Each Major Federal Program**

We have audited Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana's, compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Primary Government's major federal programs for the year ended December 31, 2012. The Primary Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Primary Government's basic financial statements include the operations of the District Attorney of the Thirty-Second Judicial District, Terrebonne Council on Aging, Inc, Terrebonne Levee and Conservation District, Houma-Terrebonne Airport Commission and Terrebonne Parish Port Commission presented as component units, which received \$792,360, \$934,118, \$1,384,098, \$1,443,135 and \$9,845,957 respectively, in federal awards which is not included in the schedule for the year ended December 31, 2012. Our audit, described below, did not include the operations of the District Attorney of the Thirty-Second Judicial District, Terrebonne Council on Aging, Inc, Terrebonne Levee and Conservation District, Houma-Terrebonne Airport Commission and Terrebonne Parish Port Commission as these entities were audited under separate engagements and the results of the audits on compliance have been separately reported. The component units described in Note 2 to the schedule of expenditures of federal awards, excluding those listed above, received federal awards and are not included in the schedule because these entities were audited under separate audit engagements and, in addition, were not subject to the types of compliance requirements described above.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.



## **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Primary Government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Primary Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Primary Government's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the Primary Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

## **Report on Internal Control Over Compliance**

Management of the Primary Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Primary Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Primary Government's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over

compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Primary Government as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Primary Government's basic financial statements. We issued our report thereon dated June 24, 2013, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District Court, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coteau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court. These component units have separate boards and accounting systems whose financial statements and accompanying schedule of expenditures of federal awards, if applicable, were audited by other auditors. Other component units of the Primary Government, which we have audited the discretely presented component unit financial statements, have separate boards and accounting systems for which separate audit reports on their financial statements and their accompanying schedule of expenditures of federal awards, if applicable, have been issued. This report on the Primary Government's schedule of expenditures of federal awards does not include these entities. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Primary Government's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for

purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the Primary Government's basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Primary Government's financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects, in relation to the Primary Government's basic financial statements taken as a whole.

This report is intended solely for the information and use of the Parish President and Parish Council, management, Legislative Auditor for the State of Louisiana and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
June 24, 2013.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Agriculture:</b>			
Food and Nutrition Service:			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Education:</u>			
Child and Adult Care Food Program	10.558	25-013	\$ 126,533
<b>U.S. Department of Commerce:</b>			
Office of Economic Development Administration:			
Investments for Public Works and Economic Development			
Facilities - Dickson Road Wastewater Line Extension	11.300	08-79-73005	127,198
National Oceanic and Atmospheric Administration:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Natural Resources:</u>			
Coastal Zone Management Administration Awards -			
Terrebonne Parish Local Coastal Program	11.419	CFMS 704014 / DNR No. 2516-12-01 CFMS 713244/DNR No. 2516-13-10	35,260
Total U.S. Department of Commerce			162,458
<b>U.S. Department of Housing and Urban Development:</b>			
Office of Community Planning and Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/ Entitlement Grants	14.218	B-12-MC-22-0011	1,320,536
HOME Investment Partnerships Program	14.239	M-12-MC-22-0209	385,923
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	SRO Contract LA211SR0001	26,530
ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257	S09-MY-22-005	17,616
Office of Public and Indian Housing:			
Section 8 Housing Choice Vouchers	14.871	LA211VO	2,674,361
Subtotal Direct Programs			4,424,966
Office of Community Planning and Development:			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Children and Family Services:</u>			
<u>Office of Community Services:</u>			
Emergency Solutions Grants Program	14.231	CFMS #701937 CFMS #714954	166,582

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Housing and Urban Development (Continued):</b>			
<u>Pass-Through Program From:</u>			
<u>State of Louisiana Division of Administration</u>			
<u>Office of Community Development:</u>			
CDBG Disaster Recovery Program Grant Award - Parish Recovery Planning Capacity Building Program	14.228	CFMS #664500	\$ 64,037
CDBG Disaster Recovery Program Grant Award	14.228	CFMS #678958	23,760,894
CDBG Fisheries Infrastructure Assistance Program - Operation Boat Launch	14.228	CFMS #673568	583,649
Houma Marina Safe Harbor Mooring	14.228	CFMS #696513	140,921
Bourg Company Canal	14.228	CFMS #696454	1,999
Comprehensive Resiliency Pilot Program Plan	14.228	CFMS #696820	54,990
Subtotal Pass-Through Programs			<u>24,773,072</u>
Total U.S. Department of Housing and Urban Development			<u>29,198,038</u>
<b>U.S. Department of the Interior:</b>			
The Bureau of Ocean Energy Management, Regulation and Enforcement			
Coastal Impact Assistance Program - Falgout Canal Freshwater Enhancement	15.426	M07AF12821	<u>171,163</u>
<b>U.S. Department of Justice:</b>			
Bureau of Justice Assistance:			
Office of Justice Programs:			
Bulletproof Vest Partnership Program	16.607	n/a	<u>9,965</u>
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program (Operation P.O.S.S.E)	16.738	2009-DJ-BX-0923 (JAG)	10,483
		2010-DJ-BX-1606 (JAG)	13,612
		2011-DJ-BX-3231(JAG)	20,403
		2012-DJ-BX-0638(JAG)	8,048
ARRA - Edward Byrne Memorial Justice Assistance Grant Program (JAG) Program/Grants to Units of Local Government - Operation P.E.A.C.E with P.I.	16.804	2009-SB-B9-2027	<u>18,743</u>
Subtotal JAG Program Cluster			<u>71,289</u>
Office of Community Oriented Policing Services (COPS):			
ARRA - Public Safety Partnership and Community Policing Grants - COPS Hiring Program Grant	16.710	2010UMWX0129	<u>168,265</u>
Subtotal Direct Programs			<u>249,519</u>
Office of Juvenile Justice and Delinquency Prevention:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Commission on Law Enforcement:</u>			
Juvenile Accountability Block Grants - Detention Personnel Training	16.523	A10-8-033	3,153

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Justice (Continued):</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Office of Alcohol and Tobacco Control</u>			
Enforcing Underage Drinking Laws Program - Alcohol and Tobacco Subgrant	16.727	n/a	\$ 5,000
 <u>Pass-Through Programs From:</u>			
<u>Jefferson Parish Louisiana - Community Justice Agency</u>			
Edward Byrne Memorial Justice Assistance Grant Program - Multi-Jurisdictional Task Force Program	16.738 16.738	B09-7-014 B10-7-016	63,118
 <u>Office of Victims of Crime:</u>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Commission on Law Enforcement:</u>			
Victim Assistance Program	16.575	C09-7-030 C11-7-028	6,698
Subtotal Pass-Through Programs			77,969
Total U.S. Department of Justice			327,488
 <b>U.S. Department of Transportation:</b>			
<u>Federal Transit Administration:</u>			
<u>Federal Transit Cluster:</u>			
<u>Federal Transit_Formula Grants -</u>			
Section 9 FTA	20.507	LA - 90 - X358 LA - 90 - X398	1,867,594
 <u>Federal Transit_Capital Investment Grants -</u>			
ARRA - Federal Transit Capital Investment Grants	20.500	49 USC 5307/LA-96-X010-00	27,632
Subtotal Federal Transit Cluster			1,895,226
 <u>Pass-Through Program From:</u>			
<u>Louisiana Department of Transportation and Development:</u>			
<u>Formula Grants for Other Than Urbanized Areas -</u>			
Rural Transportation Program	20.509	741-55-0118 / LA-18-X028 RU18-55-13 / LA - 18 - X029	346,497
 <u>Federal Highway Administration:</u>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Transportation and Development:</u>			
<u>Highway Planning and Construction Cluster:</u>			
<u>Highway Planning and Construction -</u>			
Country Drive Widening	20.205	700-55-0102 / STP3005 (002)M	247,972
Hollywood Road Reconstruction (South) 4-Lane	20.205	700-55-0101 / STP3008(004)M	2,492,176
ARRA - Turn Lanes	20.205	ARR-5509 (507)	2,446
 <u>Recreational Trails Program -</u>			
HLB Sidwalks (Construction Only)	20.219	744-55-006-ENH-5506 (500)	214,506
Bayou Terrebonne East Sidewalk (Construction Only)	20.219	744-55-006-ENH-5508 (503)	192,087
Subtotal Highway Planning Construction Cluster			3,149,187

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Transportation (Continued):</b>			
National Highway Traffic Safety Administration:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Highway Safety Commission:</u>			
State and Community Highway Safety - Year Long	20.600	CFMS 680443 / PT 2010-24-00 CFMS 693327 / PT 2011-30-47-00 CFMS 704768 / PT 2012-30-30-00	<u>146,354</u>
Subtotal Pass-Through Programs			<u>3,642,038</u>
Total U.S. Department of Transportation			<u>5,537,264</u>
<b>U.S. Environmental Protection Agency:</b>			
Office of Water:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Environmental Quality:</u>			
ARRA - Capitalization Grants for Clean Water State Revolving Funds - Build America Bonds	66.458	n/a	<u>7,948,665</u>
<b>U.S. Department of Energy:</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Housing Finance Agency:</u>			
<u>Louisiana Association of Community Action Partnership, Inc.</u>			
Weatherization Assistance for Low-Income Persons - LIHEAP/PVE/DOE 2011-2012	81.042	7/01/2011 - 6/30/2012	
LIHEAP/PVE/DOE 2012-2013	81.042	7/01/2012 - 6/30/2013	103,229
ARRA- Weatherization Assistance Program	81.042	DE-EE0000122	5
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Natural Resources</u>			
<u>Office of the Secretary</u>			
ARRA - Renew Louisiana Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	EEA-1053	<u>79,517</u>
Total U.S. Department of Energy			<u>182,751</u>
<b>U.S. Department of Health and Human Services:</b>			
Administration for Children and Families:			
Head Start Center Based	93.600	06CH7041/09	<u>1,750,950</u>
Center for Disease Control and Preparedness:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Health and Hospitals</u>			
<u>Office of Public Health Center for Community Preparedness</u>			
Strategic National Stockpile (SNS)/Cities Readiness Initiative (CRI)	93.069	CFMS# 696722	9,205
Administration for Children and Families:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Association of Community Action</u>			
<u>Partnerships, Inc.</u>			
Client education grant	n/a	n/a	10,000
Low-Income Home Energy Assistance- LIHEAP FY2011	93.568	10/10/10 - 3/31/12	
LIHEAP FY2012	93.568	10/10/11 - 9/30/13	851,146

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Health and Human Services (Continued):</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Workforce Commission:</u>			
Community Services Block Grant	93.569	2011P0073 / CFMS 699127 2012P0073 / CFMS 708458	\$ 346,850
Subtotal Pass-Through Programs			<u>1,217,201</u>
Total U.S. Department of Health and Human Services			<u>2,968,151</u>
<b>U.S. Department of Homeland Security:</b>			
Department of Homeland Security			
Assistance to Firefighters Grant - Fire Grants	97.044	EMW-2009-FO-04203 EMW-2010-FP-01254	<u>31,587</u>
<u>Pass-Through Programs From:</u>			
<u>Louisiana Office of Homeland Security and Emergency Preparedness:</u>			
Emergency Food and Shelter National Board Program	97.024	370000-005 / LRO #005 Phase 28	8,634
Disaster Grants - Public Assistance - Hurricane Gustav	97.036	1786-DR-LA	38,275
Disaster Grants - Public Assistance - Hurricane Ike	97.036	1792-DR-LA	503,514
Disaster Grants - Public Assistance - Mississippi Flood	97.036	4015-DR-LA	18,713
Disaster Grants - Public Assistance - Hurricane Issac	97.036	4080-DR-LA	2,400,645
Hazard Mitigation Grant - Katrina/Rita Acquisition/Elevation	97.039	HMGP-1603-109-001 HMGP-1603c-109-001 HMGP-1607-109-001 HMGP-1607-109-002	124,913 1,207,842 236,287 814
Hazard Mitigation Grant - Gustav Elevation	97.039	HMGP 1786-109-0001 HMGP 1786-109-0002 HMGP 1786-109-0003	2,286,712 6,550 1,948,581
Hazard Mitigation Grant - Gustav Wind Retrofit	97.039	HMGP 1786N-109-0004	17,990
Automatic Bar Screen Cleaners	97.039	HMGP-1603n-109-0008	2,385,808
Emergency Management Performance Grants	97.042	EMW-2011-EP00058 EMW-2012-EP00042	534,736
Citizens Corps Grant Award	97.067	2010-SS-T9-0043 EMW-2011-SS-00124-S01	5,653
Severe Loss Repetive Program	97.110	SRL-PJ-LA-2009-014 SRL-PJ-LA-2009-002 SRL-PJ-LA-2011-002	648,655 109,420 531,507
<u>Pass-Through Programs From:</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Disaster Housing Assistance Program	97.109	DHAP - Ike	<u>117,446</u>
Subtotal Pass-Through Programs			<u>13,132,695</u>
Total U.S. Department of Homeland Security			<u>13,164,282</u>
Total Expenditures of Federal Awards			<u>\$ 59,786,793</u>

\* Federal expenditures represent total expenditures for the program. Those expenditures may include amounts reimbursed by state and/or local matches.

See accompanying notes to schedule of expenditures of federal awards.



# **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## **Terrebonne Parish Consolidated Government (the Primary Government)**

For the year ended December 31, 2012

### **Note 1 - GENERAL**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Primary Government of the Terrebonne Parish Consolidated Government (the Primary Government). All federal expenditures of financial assistance received directly from federal agencies are included on the schedule, as well as expenditures of federal financial assistance passed-through other government agencies, including amounts reimbursed by state and/or local match.

### **Note 2 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is described in Note 1 to the Primary Government's financial statements for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District Court, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coteau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court. These component units have separate boards and accounting systems whose financial statements were audited by other auditors. Consolidated Waterworks District No. 1 and Terrebonne Parish Fire Districts No. 9 and 10 received federal funds but were not required to be audited under OMB Circular A-133. Separate reports were issued on the District Attorney of the Thirty-Second Judicial District, Terrebonne Council on Aging, Inc, Terrebonne Levee and Conservation District, Houma-Terrebonne Airport Commission and Terrebonne Parish Port Commission as required under OMB Circular A-133.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**(Continued)**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

**Note 3 - SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the Terrebonne Parish Consolidated Government provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants - Disaster Recovery Program Grant Award	14.228	\$ 9,833,294
ARRA - Homelessness Prevention and Rapid Re-housing Program	14.257	4,258
Formula Grants for other than Urbanized Areas - Rural Transportation Program	20.509	<u>284,737</u>
Total		<u>\$ 10,122,289</u>

**Note 4 - FINDINGS OF NONCOMPLIANCE**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 2012.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Terrebonne Parish Consolidated Government  
(the Primary Government)**

For the year ended December 31, 2012

**Section I Summary of Auditor's Results**

**a) Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes     X  no
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes     X  none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes     X  no

**b) Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes     X  no
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes     X  none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ yes     X  no

**c) Identification of Major Programs:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants – Disaster Recovery Program Grant Award
14.871	Section 8 Housing Choice Voucher Program
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds – Build America Bonds
93.600	Head Start Center Based

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(Continued)**

**Terrebonne Parish Consolidated Government**  
**(the Primary Government)**

For the year ended December 31, 2012

**Section I Summary of Auditor's Results (Continued)**

c) Identification of Major Programs (continued):

Dollar threshold used to distinguish between type A  
and Type B programs:

\$1,793,604

Auditee qualified as low-risk auditee?

\_\_\_ yes     X  no

**Section II Financial Statement Findings**

No financial statement findings were noted during the audit of the financial statements for the year ended December 31, 2012.

**Section III Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 2012.

## **REPORTS BY MANAGEMENT**

# **SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

## **Terrebonne Parish Consolidated Government (the Primary Government)**

For the year ended December 31, 2012

### **Section I Internal Control and Compliance Material to the Primary Government's Basic Financial Statements**

#### **Internal Control**

No material weaknesses were noted during the audit for the year ended December 31, 2011.  
No significant deficiencies were reported during the audit for the year ended December 31, 2011.

#### **Compliance**

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2011.

### **Section II Internal Control and Compliance Material to Federal Awards**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 2011.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

## **Terrebonne Parish Consolidated Government (the Primary Government)**

For the year ended December 31, 2012

### **Section I Internal Control and Compliance Material to the Primary Government's Basic Financial Statements**

#### **Internal Control**

No material weaknesses were noted during the audit for the year ended December 31, 2012.  
No significant deficiencies were reported during the audit for the year ended December 31, 2012.

#### **Compliance**

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2012.

### **Section II Internal Control and Compliance Material to Federal Awards**

There were no federal award findings or questioned costs reported during the audit for the year ended December 31, 2012.

### **Section III Management Letter**

No management letter was issued during the audit for the year ended December 31, 2012.



*Terrebonne Parish Consolidated Government  
Houma, Louisiana*

