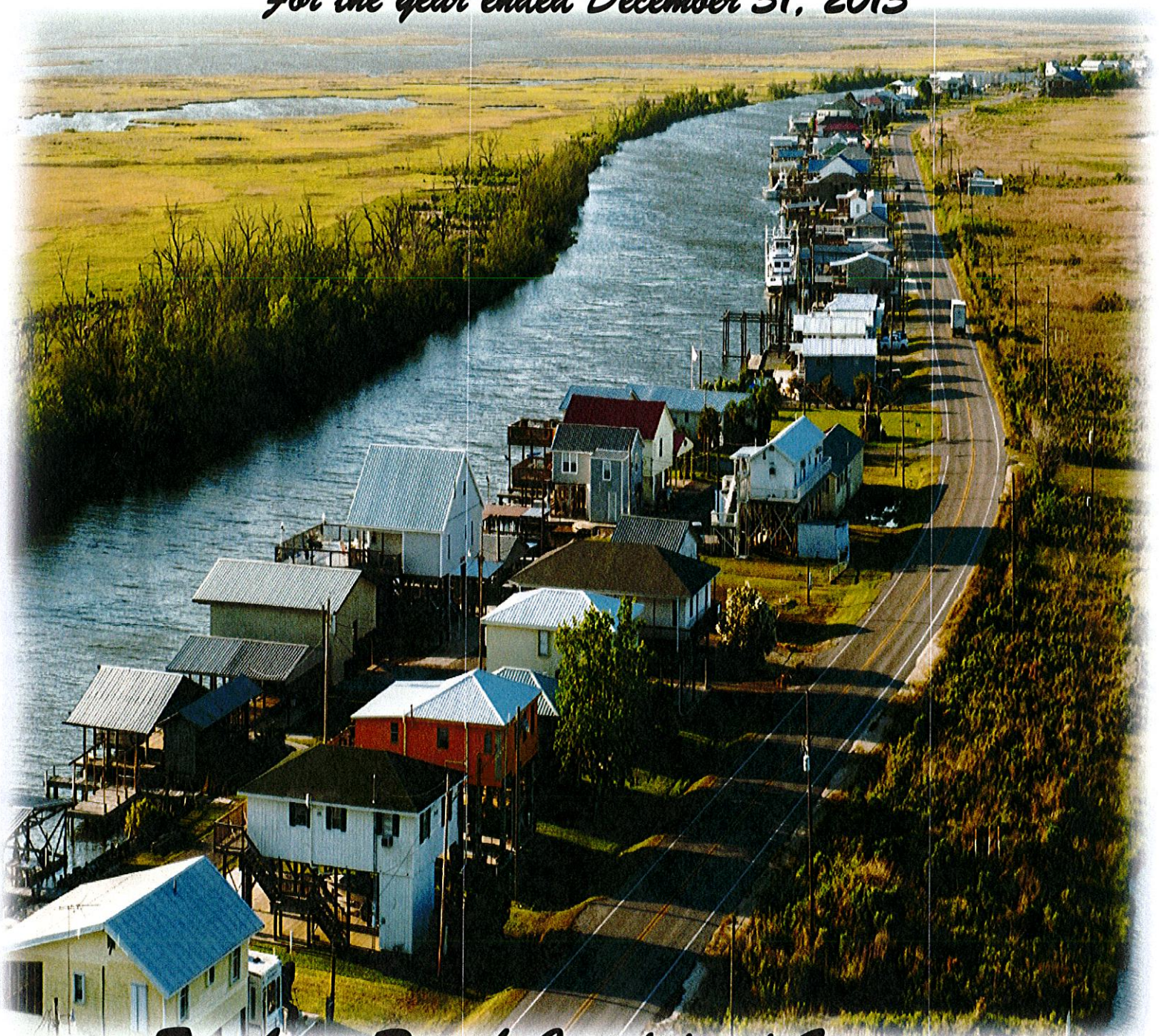


Single Audit
OMB Circular A-133

Supplementary Financial Report
For the year ended December 31, 2013



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, 2013

Supplementary Financial Report

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2013

TABLE OF CONTENTS

	<u>Page Number</u>
Title Page	i
Table of Contents	ii
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 <u>Government Auditing Standards</u>	1 - 3
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards as Required by OMB Circular A-133	4 - 7
Schedule of Expenditures of Federal Awards	8 - 12
Notes to Schedule of Expenditures of Federal Awards	13 - 14
Schedule of Findings and Questioned Costs	15 - 16
Reports by Management	
Schedule of Prior Year Findings and Questioned Costs	17
Management's Corrective Action Plan	18

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, 2013, 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 25, 2014.

Our reports include 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, 6, 7 and 8, 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 Primary Government's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
June 25, 2014.

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

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, 2013. 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 and Terrebonne Council on Aging, Inc presented as component units, which received \$801,749 and \$1,675,275 respectively, in federal awards which is not included in the schedule for the year ended December 31, 2013. Our audit, described below, did not include the operations of the District Attorney of the Thirty-Second Judicial District and Terrebonne Council on Aging, Inc. 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, 2013.

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 Primary Government as of and for the year ended December 31, 2013, which contained an unmodified opinion 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, 6, 7 and 8, 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 financial statements or to the 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.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
June 25, 2014.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Agriculture:			
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	\$ 114,072
U.S. Department of Commerce:			
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 CFMS 723611/DNR No. 2516-14-10	253,209
U.S. Department of Housing and Urban Development:			
Office of Community Planning and Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/ Entitlement Grants	14.218	B-12-MC-22-0011	1,475,287
HOME Investment Partnerships Program	14.239	M-12-MC-22-0209	554,701
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	SRO Contract LA211SR0001	27,465
Office of Public and Indian Housing: Section 8 Housing Choice Vouchers	14.871	LA211VO	2,591,308
Subtotal Direct Programs			4,648,761
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	212,131
<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	55,851
CDBG Disaster Recovery Program Grant Award	14.228	CFMS #678958	13,391,555
CDBG Fisheries Infrastructure Assistance Program - Operation Boat Launch	14.228	CFMS #673568	2,756
Houma Marina Safe Harbor Mooring	14.228	CFMS #696513	2,613
Bourg Company Canal	14.228	CFMS #696454	2,569
Comprehensive Resiliency Pilot Program Plan	14.228	CFMS #696820	29,996
Subtotal Pass-Through Programs			13,697,471
Total U.S. Department of Housing and Urban Development			18,346,232

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of the Interior:			
The Bureau of Ocean Energy Management, Regulation and Enforcement			
Coastal Impact Assistance Program - Falgout Canal Freshwater Enhancement	15.426	M07AF12821	\$ 24,488
U. S. Fish and Wildlife Service			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Natural Resources:</u>			
Coastal Wetlands Planning, Protection and Restoration Act Lake Boudreaux Freshwater Diversion Project	15.614	DNR 2511-04-08	24,507
Coastal Impact Assistance Program West Caminada Headland/Dune Restoration and Marsh Creation	15.668	F12AF01020-0001-E17B	7,000,000
Total U.S. Department of the Interior			7,048,995
U.S. Department of Justice:			
Bureau of Justice Assistance:			
Office of Justice Programs:			
Bulletproof Vest Partnership Program	16.607	n/a	9,458
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program (Operation P.O.S.S.E)	16.738	2010-DJ-BX-1606 (JAG) 2011-DJ-BX-3231(JAG) 2012-DJ-BX-0638(JAG) 2013-DJ-BX-0959 (JAG)	19,629 9,716 15,263 7,525
Subtotal JAG Program Cluster			52,133
Office of Community Oriented Policing Services (COPS):			
ARRA - Public Safety Partnership and Community Policing Grants - COPS Hiring Program Grant	16.710	2010UMWX0129	185,879
Subtotal Direct Programs			247,470
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	4,457
Office of Justive Programs			
<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	B10-7-016 B12-7-015	32,813

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Justice (Continued):			
Office of Victims of Crime:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Commission on Law Enforcement:</u>			
Victim Assistance Program	16.575	C11-7-028 C12-7-028	<u>10,296</u>
Subtotal Pass-Through Programs			<u>47,566</u>
Total U.S. Department of Justice			<u>295,036</u>
U.S. Department of Transportation:			
Federal Transit Administration:			
Federal Transit Cluster:			
Federal Transit Formula Grants - Section 9 FTA	20.507	LA - 90 - X299 LA - 90 - X310 LA - 90 - X358 LA - 90 - X385 LA - 90 - X398	<u>1,867,858</u>
Federal Transit Capital Investment Grants - ARRA - Federal Transit Capital Investment Grants	20.500	49 USC 5307/LA-96-X010-00	<u>219,261</u>
Subtotal Federal Transit Cluster			<u>2,087,119</u>
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Transportation and Development:</u>			
Formula Grants for Other Than Urbanized Areas - Rural Transportation Program	20.509	741-55-0118 / LA-18-X028 RU18-55-13 / LA - 18 - X029 RU18-55-14 / LA-18-X030	<u>1,280,495</u>
Federal Highway Administration:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Transportation and Development:</u>			
Highway Planning and Construction Cluster:			
Highway Planning and Construction - Country Drive Widening	20.205	700-55-0102 / STP3005 (002)M	<u>2,006,190</u>
Hollywood Road Reconstruction (South) 4-Lane	20.205	700-55-0101 / STP3008(004)M	<u>356,980</u>
Recreational Trails Program - Southdown Trails System	20.219	745-55-003 / H.007735	<u>99,978</u>
Subtotal Highway Planning Construction Cluster			<u>2,463,148</u>
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>114,081</u>
Subtotal Pass-Through Programs			<u>3,857,724</u>
Total U.S. Department of Transportation			<u>5,944,843</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Environmental Protection Agency:			
Office of Water:			
Pass-Through Programs From:			
<u>Louisiana Department of Environmental Quality:</u>			
ARRA - Capitalization Grants for Clean Water State Revolving Funds - Build America Bonds	66.458	n/a	<u>5,537,472</u>
U.S. Department of Energy:			
Pass-Through Programs From:			
<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	
LIHEAP/PVE/DOE 2013-2014	81.042	DE-FOA-0000835	238,689
ARRA- Weatherization Assistance Program	81.042	DE-EE0000122	15,523
Pass-Through Programs From:			
<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>84,654</u>
Total U.S. Department of Energy			<u>338,866</u>
U.S. Department of Health and Human Services:			
Administration for Children and Families:			
Head Start Center Based	93.600	06CH7041/10	<u>1,716,975</u>
Center for Disease Control and Preparedness:			
Pass-Through Programs From:			
<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)	93.074	CFMS# 723948	6,209
Administration for Children and Families:			
Pass-Through Programs From:			
<u>Louisiana Association of Community Action Partnerships, Inc.</u>			
Client education grant	n/a	n/a	10,000
Low-Income Home Energy Assistance-			
LIHEAP FY2012	93.568	10/10/11 - 9/30/13	
LIHEAP FY2013	93.568	10/10/12 - 9/30/13	
LIHEAP FY2014	93.568	10/10/13 - 9/30/15	794,468
Pass-Through Programs From:			
<u>Louisiana Workforce Commission:</u>			
Community Services Block Grant	93.569	2012P0073 / CFMS 708458 2013N0073 / CFMS 716939	<u>289,290</u>
Subtotal Pass-Through Programs			<u>1,099,967</u>
Total U.S. Department of Health and Human Services			<u>2,816,942</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Homeland Security:			
Department of Homeland Security			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Office of Homeland Security and Emergency</u>			
<u>Preparedness:</u>			
Emergency Food and Shelter National Board Program	97.024	370000-005 / I,RO #005 Phase 31	\$ 798
Disaster Grants - Public Assistance - Hurricane Gustav	97.036	1786-DR-LA	10,644
Disaster Grants - Public Assistance - Hurricane Ike	97.036	1792-DR-LA	24,611
Disaster Grants - Public Assistance - Hurricane Issac	97.036	4080-DR-LA	328,520
Hazard Mitigation Grant - Katrina/Rita Acquisition/Elevation	97.039	HMGP-1603-109-001	523,777
	97.039	HMGP-1603c-109-001	1,894,721
	97.039	HMGP-1607-109-001	305
	97.039	HMGP-1607-109-002	334
Hazard Mitigation Grant - Gustav Elevation	97.039	HMGP 1786-109-0001	598,491
Hazard Mitigation Grant - Wind Retrofit	97.039	HMGP 1786-109-0002	7,989
Hazard Mitigation Grant - Gustav Elevation	97.039	HMGP 1786-109-0003	907,588
Hazard Mitigation Grant - Gustav Wind Retrofit	97.039	HMGP 1786N-109-0004	12,421
Hazard Mitigation Grant - Upper Little Caillou Pump Station	97.039	HMGP-1792-109-0002	35,959
Hazard Mitigation Grant - St. Louis Canal Drainage Improvement Project	97.039	HMGP 4041-109-0001	18,408
Automatic Bar Screen Cleaners	97.039	HMGP 1603n-109-0008	667,429
Emergency Management Performance Grants	97.042	EMW-2011-EP00058	
	97.042	EMW-2012-EP00042	416,276
Pre-Disaster Mitigation Grant Program	97.047	PDMC-PL-06-LA-2012-003	88
Citizens Corps Grant Award	97.067	2010-SS-T9-0043	
	97.067	EMW-2011-SS-00124-S01	4,327
Repetitive Flood Claim Program	97.092	RFC-PJ-06-LA-2012-004	189,722
	97.092	RFC-PJ-06-LA-2012-002	4,061
Severe Loss Repetive Program	97.110	SRL-PJ-LA-2009-014	116,453
	97.110	SRL-PJ-LA-2009-002	34,020
	97.110	SRL-PJ-LA-2011-002	1,307,277
	97.110	SRL-PJ-LA-2012-004	672,808
<u>Pass-Through Programs From:</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Disaster Housing Assistance Program	97.109	DHAP - Ike	2,084
Total U.S. Department of Homeland Security			<u>7,779,111</u>
Total Expenditures of Federal Awards			<u>\$ 48,474,778</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, 2013

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, 2013. 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, 6, 7 and 8, 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, Terrebonne Parish Fire District No. 10 and Terrebonne Levee and Conservation District 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 and Terrebonne Council on Aging, Inc. 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, 2013

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	\$ 2,019,112
Formula Grants for other than Urbanized Areas - Rural Transportation Program	20.509	<u>1,218,261</u>
Total		<u>\$ 3,237,373</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, 2013.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

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

For the year ended December 31, 2013

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:

\$1,454,243

Auditee qualified as low-risk auditee?

X yes 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, 2013.

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, 2013.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2013

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.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2013

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, 2013.
No significant deficiencies were reported during the audit for the year ended December 31, 2013.

Compliance

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2013.

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, 2013.

Section III Management Letter

No management letter was issued during the audit for the year ended December 31, 2013.