

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, 2014

Supplementary Financial Report

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2014

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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, 2014, 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 22, 2015.

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, 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, 8 and 9, 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 22, 2015.

**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, 2014. 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. and Terrebonne Levee and Conservation District presented as component units, which received \$801,664, \$988,107 and \$2,777,755 respectively, in federal awards which is not included in the schedule for the year ended December 31, 2014. Our audit, described below, did not include the operations of the District Attorney of the Thirty-Second Judicial District, Terrebonne Council on Aging, Inc. and Terrebonne Levee and Conservation District 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, 2014.

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, 2014, 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, 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, 8 and 9, 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 expenditures 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 22, 2015.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2014

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	\$ 118,431
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 723611/DNR No. 2516-14-10 CFMS 723611/DNR No. 2516-15-10	268,165
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-14-MC-22-0011	1,785,523
HOME Investment Partnerships Program	14.239	M-12-MC-22-0209	338,892
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	SRO Contract LA211SR0001	25,191
Office of Public and Indian Housing:			
Section 8 Housing Choice Vouchers	14.871	LA211VO	2,539,668
Subtotal Direct Programs			4,689,274
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 #714954	246,762
<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	8,974
CDBG Disaster Recovery Program Grant Award- Parish Implemented Recovery Program	14.228	B-13-DS-22-0001	780
CDBG Disaster Recovery Program Grant Award	14.228	CFMS #678958	21,925,866
CDBG Fisheries Infrastructure Assistance Program - Comprehensive Resiliency Pilot Program Plan	14.228	CFMS #696820	15
Subtotal Pass-Through Programs			22,182,397
Total U.S. Department of Housing and Urban Development			26,871,671

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2014

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	\$ 21,563
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	19,746
Total U.S. Department of the Interior			41,309
U.S. Department of Justice:			
JAG Program Cluster:			
Bureau of Justice Assistance:			
Office of Justice Programs:			
Edward Byrne Memorial Justice Assistance Grant Program (Operation P.O.S.S.E)	16.738	2013-DJ-BX-0959 (JAG) 2014-DJ-BX-1009 (JAG)	13,629 7,730
			21,359
Office of Justice 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	B12-7-015 B13-7-1699	19,826
Total JAG Program Cluster			41,185
Bureau of Justice Assistance:			
Office of Justice Programs:			
Bulletproof Vest Partnership Program	16.607	n/a	9,637
Office of Community Oriented Policing Services (COPS):			
ARRA - Public Safety Partnership and Community Policing Grants - COPS Hiring Program Grant	16.710	2010UMWX0129	93,923
Subtotal Direct Programs			103,560
Office of Victims of Crime:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Commission on Law Enforcement:</u>			
Victim Assistance Program	16.575	C12-7-028 C13-7-028	16,368
Total U.S. Department of Justice			161,113

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Transportation:			
Federal Transit Administration:			
Federal Transit Cluster:			
Federal Transit_Formula Grants - Section 9 FTA	20.507	LA - 90 - X398 LA - 90 - XHouma14	\$ 2,452,575
Federal Transit_Capital Investment Grants - ARRA - Federal Transit Capital Investment Grants	20.500	49 USC 5307/LA-96-X010-00	<u>33,034</u>
Subtotal Federal Transit Cluster			<u>2,485,609</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	RU18-55-14 / LA-18-X030 RU18-55-15 / LA-18-X031	<u>339,359</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	197,049
Hollywood Road Reconstruction (South) 4-Lane	20.205	700-55-0101 / STP3008(004)M	4,132,871
West Park Sidewalks (Royce/Marietta)	20.219	H.009766	8,258
Recreational Trails Program - Southdown Trails System	20.219	745-55-003 / H.007735	<u>12,476</u>
Subtotal Highway Planning Construction Cluster			<u>4,350,654</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 730062 / PT 2015-30-29	<u>116,123</u>
Subtotal Pass-Through Programs			<u>4,806,136</u>
Total U.S. Department of Transportation			<u>7,291,745</u>
U.S. Environmental Protection Agency:			
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>712,024</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Energy:			
<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 2013-2014	81.042	DE-FOA-0000835	
LIHEAP/PVE/DOE 2014-2015	81.042	07/01/14 - 6/30/15	\$ 83,333
<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>37</u>
Total U.S. Department of Energy			<u>83,370</u>
U.S. Department of Health and Human Services:			
Administration for Children and Families:			
Head Start Center Based	93.600	06CH7041/11	<u>1,735,575</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)	93.074	CFMS# 723948	
		CFMS# 730951	3,188
Administration for Children and Families:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Association of Community Action</u>			
<u>Partnerships, Inc.</u>			
Low-Income Home Energy Assistance-			
LIHEAP FY2013	93.568	10/10/12 - 9/30/13	
LIHEAP FY2014	93.568	10/10/13 - 9/30/15	252,284
<u>Pass-Through Programs From:</u>			
<u>Louisiana Workforce Commission:</u>			
Community Services Block Grant	93.569	2013N0073 / CFMS 716939	
		2014P0073/CFMS725704	<u>280,991</u>
Subtotal Pass-Through Programs			<u>536,463</u>
Total U.S. Department of Health and Human Services			<u>2,272,038</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2014

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			
Assistance to Firefighters Grant- Fire Prevention and Safety Grants			
	97.044	EMW-2013-FP-00903	\$ 9,025
<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 31	11,893
Disaster Grants - Public Assistance - Hurricane Issac			
	97.036	4080-DR-LA	432
Hazard Mitigation Grant - Katrina/Rita Acquisition/Elevation			
	97.039	HMGP-1603-109-001	1,424
	97.039	HMGP-1603c-109-001	597,565
	97.039	HMGP-1607-109-001	345
	97.039	HMGP-1607-109-002	25
Hazard Mitigation Grant - Gustav Elevation			
	97.039	HMGP 1786-109-0001	407,189
Hazard Mitigation Grant - Wind Retrofit			
	97.039	HMGP 1786-109-0002	39,266
Hazard Mitigation Grant - Gustav Elevation			
	97.039	HMGP 1786-109-0003	1,010,493
Hazard Mitigation Grant - Gustav Wind Retrofit			
	97.039	HMGP 1786N-109-0004	104,321
Hazard Mitigation Grant - Upper Little Caillou Pump Station			
	97.039	HMGP-1792-109-0002	219,290
Hazard Mitigation Grant - Bonanza Pump Station			
	97.039	HMGP-1792-109-0003	155
Hazard Mitigation Grant - St. Louis Canal Drainage Improvement Project			
	97.039	HMGP 4041-109-0001	282,018
Hazard Mitigation Grant - Safe Room			
	97.039	HMGP 1792-109-0004	154,462
Automatic Bar Screen Cleaners			
	97.039	HMGP 1603n-109-0008	1,160
Emergency Management Performance Grants			
	97.042	EMW-2011-EP00058	
	97.042	EMW-2012-EP00042	387,286
Pre-Disaster Mitigation Grant Program			
	97.047	PDMC-PL-06-LA-2012-003	49,713
Repetitive Flood Claim Program			
	97.092	RFC-PJ-06-LA-2012-004	564
	97.092	RFC-PJ-06-LA-2012-002	83,083
Severe Loss Repetive Program			
	97.110	SRL-PJ-LA-2009-014	224,799
	97.110	SRL-PJ-LA-2009-002	14,653
	97.110	SRL-PJ-LA-2011-002	1,012,826
	97.110	SRL-PJ-LA-2012-004	736,404
Subtotal Pass-Through Programs			<u>5,339,366</u>
Total U.S. Department of Homeland Security			<u>5,348,391</u>
Total Expenditures of Federal Awards			<u>\$ 43,168,257</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, 2014

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, 2014. 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, 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, 8 and 9, 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. 8 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. and Terrebonne Levee and Conservation District 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, 2014

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	\$ 149,603
Formula Grants for other than Urbanized Areas - Rural Transportation Program	20.509	<u>286,803</u>
Total		<u>\$ 436,406</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, 2014.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

For the year ended December 31, 2014

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unmodified

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: unmodified

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>
20.205	Highway Planning and Construction Grant Federal Transit Cluster
20.507	Federal Transit Formula Grants – Section 9 FTA
20.500	ARRA – Federal Transit Capital Investment Grants
97.039	Hazard Mitigation Grants
97.110	Severe Loss Repetitive Program

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2014

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:

\$1,295,048

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, 2014.

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, 2014.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2014

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.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government (the Primary Government)

For the year ended December 31, 2014

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, 2014.
No significant deficiencies were reported during the audit for the year ended December 31, 2014.

Compliance

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2014.

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, 2014.

Section III Management Letter

No management letter was issued during the audit for the year ended December 31, 2014.