

The logo features the word "TERREBONNE" in a stylized, blue and gold font at the top. Below it is a large, ornate "200" with "1822" on a banner to the left and "2022" on a banner to the right. The entire logo is set against a background of a black and white photograph of a street lined with vintage cars and buildings, including a sign for "HAYDEL'S DRUGS".

**TERREBONNE**  
**200**  
1822 2022  
**BICENTENNIAL CELEBRATION**

**For the Year Ending  
December 31, 2022**

**SINGLE AUDIT -  
UNIFORM GUIDANCE  
SUPPLEMENTARY  
FINANCIAL REPORT**

**Terrebonne Parish  
Consolidated  
Government  
Houma, Louisiana**

***Terrebonne Parish Consolidated Government***

***Single Audit Under Title 2 U.S. Code of Federal Regulations Part  
200, Uniform Administrative Requirements, Cost Principles, and  
Audit Requirements for Federal Awards (Uniform Guidance)***

***Supplementary Financial Report***

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

***Houma, Louisiana***

***For the year ended December 31, 2022***

# **SUPPLEMENTARY FINANCIAL REPORT**

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

For the year ended December 31, 2022

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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, 2022, 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 23, 2023.

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, 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, 8 and 11, Terrebonne Parish Veterans’ Memorial District, Terrebonne Parish Communications District, Firemen’s Pension and Relief Fund, Thirty-Second Judicial District Court, Terrebonne Parish Coroner and Terrebonne Economic Development Authority 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 or compliance and other matters that are reported on separately by those 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 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.

## **Report on 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) as a basis for designing 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.

*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 or significant deficiencies may exist that have not been identified.

## **Report on 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

## **Primary Government's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Primary Government's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Primary Government's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 23, 2023.

**INDEPENDENT AUDITOR’S REPORT ON**  
**COMPLIANCE FOR EACH MAJOR PROGRAM AND**  
**ON INTERNAL CONTROL OVER COMPLIANCE**  
**REQUIRED BY THE UNIFORM GUIDANCE**

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

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

***Opinion on 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 identified as subject to audit in the *OMB 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Primary Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Primary Government’s compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules, and provisions of contracts or grant agreements applicable to the Primary Government's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Primary Government's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Audit Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Primary Government's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Primary Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Primary Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Primary Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the Primary Government as of and for the year ended December 31, 2022, 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 23, 2023 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, 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, 8 and 11, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund, Thirty-Second Judicial District Court, Terrebonne Parish Coroner and Terrebonne Economic Development Authority.

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 performed 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 the *Uniform Guidance* 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 basic 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.

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, and Terrebonne General Medical Center presented as component units, which received \$1,323,526, \$1,336,864, \$10,136,019, and \$25,218,611 respectively, in federal awards which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2022. Our audit, described above, 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, and Terrebonne General Medical Center as these entities were audited under a separate engagement and the results of those audits on compliance have been separately reported. The component units described in Note 1 to the schedule of expenditures of federal awards, excluding those listed above, received federal awards and are not included in the schedule of expenditures of federal awards because these entities were audited under separate audit engagements and, in addition, were not subject to the types of compliance requirements described above.

### **Purpose of this Report**

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 the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants.

Houma, Louisiana,  
June 23, 2023.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*	Passed Through to Subrecipients
<b>U.S. Department of Agriculture:</b>				
Natural Resources Conservation Service Bayou Terrebonne Debris Removal	10.923	DSR 22-06-21-5055-201/ EWP Project 5055	\$ 89,021	\$ -
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	66,260	-
Total U.S. Department of Agriculture			<u>155,281</u>	<u>-</u>
<b>U.S. Department of Commerce:</b>				
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	LaGov No. 2000681445	252,809	-
Total U.S. Department of Commerce			<u>252,809</u>	<u>-</u>
<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-20-MC-22-0209	708,225	-
Community Development Block Grant CARES Act	14.218	B-21-MW-22-0011	501,028	-
HOME Investment Partnerships Program	14.239	M-21-MC-22-0209	307,139	-
Continuum of Care Program	14.267	LA0335L6H091901	72,499	-
Continuum of Care Program	14.267	LA0335L6H092103	38,121	-
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	LA211SR0001	34,373	-
Office of Public and Indian Housing: Housing Voucher Cluster Section 8 Housing Choice Vouchers	14.871	LA211SRO0001	3,058,799	-
Public Housing CARES Act	14.871	LA211CV	1,097	-
HCV - Temporary Emergency Sunset Vouchers	14.871	LA211VO0170	115,965	-
Family Self-sufficiency Program Grant (Program Coordinator)	14.896	LA211FSS21LA3485	50,137	-
Subtotal Direct Programs			<u>4,887,383</u>	<u>-</u>
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	ESGP FY21(2021-2022)	6,173	-
Emergency Solutions Grants Program - CARES Act	14.231	ESGP CV	767,132	-
<u>Pass-Through Program From:</u> <u>State of Louisiana Division of Administration</u> <u>Office of Community Development:</u> CDBG Disaster Recovery Program Through the Parish LASAFE Program - Lake Boudreaux Living Mitigation	14.272	B-13-DS-22-0002 PO# 2000439920	1,053,629	-
LASAFE Program - Buyout	14.272	B-13-DS-22-0002n PO# 2000495221	8,220	-
CDBG Disaster Recovery Program Grant Award - Eastside Substation	14.228	CFMS 678958/55-PARA-3406	44,697	-
Subtotal Pass-Through Programs			<u>1,879,851</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>6,767,234</u>	<u>-</u>
<b>U.S. Department of the Interior:</b>				
Bureau of Ocean Energy Management, Regulation, and Enforcement <u>Pass-Through Program From:</u> <u>State of Louisiana - Coastal Protection and Restoration Authority:</u> GOMESA - Elliot Jones Pump Station	15.435	TE-0159	7,892,835	-
Total U.S. Department of Interior			<u>7,892,835</u>	<u>-</u>



Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*	Passed Through to Subrecipients
<b>U.S. Department of Justice:</b>				
Bureau of Justice Assistance:				
Office of Justice Programs:				
FY21 COPS Office Hiring Program	16.710	15JCOPS-21-GG-03414-UHPX	194,854	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01512-JAGX	12,859	-
Subtotal Direct Programs			207,713	-
<u>Pass-Through Programs From:</u>				
<u>Louisiana Commission on Law Enforcement:</u>				
Victim Assistance Program 7	16.575	2019-VA-01/03/04-5903/2019-VG-GX-0059	91,059	-
Victim Assistance Program	16.575	2019-VA-01-6074/2019-V2-GX-0059	168,345	-
Coronavirus Emergency Supplemental Funding - CESF 2020	16.751	2020-DJ-01-5484/2020-VD-BX-0261	133,872	-
Subtotal Pass-Through Programs			393,276	-
Total U.S. Department of Justice			600,989	-
<b>U.S. Department of Transportation:</b>				
Federal Transit Administration:				
Federal Transit Cluster:				
Federal Transit Formula Grants - Section 9 FTA	20.507	LA-90-X358-00	629,362	-
FTA Cares Act	20.507	LA-2020-032-00	1,087,765	-
Section 5307	20.507	LA-2022-001-00	4,479,984	-
Subtotal Direct Programs			6,197,111	-
<u>Pass-Through Program From:</u>				
<u>Louisiana Department of Transportation and Development:</u>				
Formula Grants for Rural Areas:				
Rural Transportation Program	20.509	LA-2020-007	234,348	234,348
Rural Transportation Program	20.509	LA-2020-007-LA-2017-013	261,285	261,285
Subtotal Formula Grants for Rural Areas			495,633	495,633
Highway Planning and Construction Cluster:				
Highway Planning and Construction -				
Civic Center Sidewalks	20.205	H.012338	221,078	-
Valhi Blvd. Multi-Use Trail, Phase 1	20.205	H.013340	4,669	-
Hollywood Road Reconstruction (South) 4-Lane	20.205	700-55-0102 / STP3005(004)M	619	-
Recreational Trails Program -				
East Houma/East Park Walking	20.219	744-55-0006-ENH-5508(500)	131,991	-
LA 24 Sidewalks - REHAB DOTD	20.219	H.012339	95,362	-
Subtotal Highway Planning Construction Cluster			453,719	-
National Highway Traffic Safety Administration:				
<u>Pass-Through Programs From:</u>				
<u>Louisiana Highway Safety Commission:</u>				
Highway Safety Cluster:				
High Visibility Traffic Safety Enforcement	20.600	WTBJFPVF5K8/2023-30-26	31,898	-
High Visibility Traffic Safety Enforcement	20.600	WTBJFPVF5K8/2023-30-26	44,348	-
Subtotal Highway Safety Cluster			76,246	-
Subtotal Pass-Through Programs			1,025,598	495,633
Total U.S. Department of Transportation			7,222,709	495,633
<b>U.S. Department of Treasury:</b>				
Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds	21.027		14,753,664	-
Total U.S. Department of Treasury			14,753,664	-

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*	Passed Through to Subrecipients
<b>U.S. Department of Energy:</b>				
<u>Pass-Through Programs From:</u>				
<u>Louisiana Housing Corporation:</u>				
Weatherization Assistance for Low-Income Persons - LIHEAP/PVE/DOE 2021-2022	81.042	PY 2021 DE-FG4803R83003	37,923	-
LIHEAP/PVE/DOE 2022-2023	81.042	PY 2022 DE-EE0009905	34,820	-
Total U.S. Department of Energy			72,743	-
<b>U.S. Department of Health and Human Services:</b>				
<u>Administration for Children and Families:</u>				
Head Start Center Based	93.600	06CH011907-02-00	1,545,748	-
Head Start CARES Act	93.600		42,583	-
Head Start American Rescue Plan	93.600		129,283	-
Subtotal Direct Programs			1,717,614	-
<u>Center for Disease Control and Preparedness:</u>				
<u>Pass-Through Programs From:</u>				
<u>Louisiana Department of Health and Hospitals Office of Public Health Center for Community Preparedness</u>				
Strategic National Stockpile (SNS)/Cities Readiness Initiative (CRI)	93.069	LAGOV2000684151	9,419	-
<u>Administration for Children and Families:</u>				
<u>Pass-Through Programs From:</u>				
<u>Louisiana Housing Corporation</u>				
Low-Income Home Energy Assistance- LIHEAP FY 2021	93.568	2201LALIEA	80,998	-
<u>Pass-Through Programs From:</u>				
<u>Louisiana Workforce Commission:</u>				
477 Cluster:				
Community Services Block Grant	93.569		304,160	-
Community Services Block Grant - CARES Act	93.569	2001 LACSC3	340,514	-
Subtotal Pass-Through Programs			735,091	-
Total U.S. Department of Health and Human Services			2,452,705	-
<b>U.S. Department of Homeland Security:</b>				
<u>Pass-Through Programs From:</u>				
<u>Louisiana Office of Homeland Security and Emergency Preparedness:</u>				
Flood Mitigation Assistance Grant	97.029	FMA-PJ-06-LA-2017-021	75,570	-
Flood Mitigation Assistance Grant	97.029	FMA-2018-024	105	-
Hazard Mitigation Grant - Isaac Elevations	97.039	HMGP 4080-109-001	88,591	-
Hazard Mitigation Grant - Gustav Elevations	97.039	HMGP 1786-109-006	315	-
Pre-Disaster Mitigation - St. Louis Canal Road (Westside/Alma) Drainage	97.047	PDMC-06-LA-2018-09	69,465	-
Pre-Disaster Mitigation Grant Program	97.047	PDMC-PL-06-LA-2018-001	12,895	-
Disaster Grants - Hurricane Ida	97.036	DR 4611	47,665,981	-
Total U.S. Department of Homeland Security			47,912,922	-
Total Expenditures of Federal Awards			\$ 88,083,891	\$ 495,633

\* 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, 2022

### **Note 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Primary Government of the Terrebonne Parish Consolidated Government (the Primary Government) under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the Primary Government, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Primary Government.

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, 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, 8 and 11, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund, Thirty-Second Judicial District Court, Terrebonne Parish Coroner and Terrebonne Economic Development Authority. These component units have separate boards and accounting systems whose financial statements and their accompanying schedule of expenditures of federal awards, if applicable, were audited by other auditors. Other component units of the Primary Government, whose discretely presented component unit financial statements have been audited by the auditors of the Primary Government's financial statements, have separate boards and accounting systems for which separate audit reports on their financial statements have been issued. Separate reports, including the accompanying schedule of expenditures of federal awards were issued on Terrebonne General Medical Center for the year ended March 31, 2022, Terrebonne Council on Aging, Inc. and Terrebonne Levee and Conservation District, for the year ended June 30, 2022, and the District Attorney of the Thirty-Second Judicial District for the year ended December 31, 2022, as required under the *Uniform Guidance*.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**(Continued)**

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

For the year ended December 31, 2022

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 - INDIRECT COST RATE**

Terrebonne Parish Consolidated Government has not elected to use 10% *de minimis* indirect cost rate as allowed under the *Uniform Guidance*.

**Note 4 - LOAN ASSISTANCE RECEIVED**

The Parish received loan assistance for the following program:

Program	Assistance Listing Number	Outstanding Balance as of December 31, 2022	New Loans Made During The Year Ended December 31, 2022
Capitalization Grants for Clean Water State Revolving Funds	66.458	<u>\$5,990,560</u>	<u>\$5,610</u>

**Note 5 - RECONCILIATION TO FINANCIAL STATEMENTS**

	U.S. Department of Homeland Security - Disaster Grants
Total federal expenditures reported	\$ 47,665,981
Federal expenditures incurred in prior years	<u>(27,911,516)</u>
Federal expenditures incurred in current year	<u>\$ 19,754,465</u>

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

For the year ended December 31, 2022

**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 a material weakness?         Yes      X   None reported

Noncompliance material to financial statements noted?   X   Yes         No

b) Federal Awards

Internal control over major programs:

- Material weakness(as) identified?                         Yes      X   No
- Significant deficiency(is) identified that are  
    not considered to be a material weakness            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 Uniform  
    Guidance Requirements?                                 Yes      X   No

**Section I - Summary of Auditor’s Results (Continued)**

c) Identification of Major Programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
14.231	Emergency Solutions Grants Program
97.036	Disaster Grants - Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$2,642,517

Auditee qualified as a low-risk auditee?  X  Yes   No

**Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements**

**Internal Control Over Financial Reporting**

No internal control over financial reporting findings were noted during the audit of the financial statements for the year ended December 31, 2022.

**Compliance and Other Matters**

**2022-001 Budget Variance**

**Criteria** - State Law (R.S. 39:1311) requires the chief executive or administrative officer to advise the governing authority when actual expenditures exceed budgeted expenditures by greater than 5%.

**Condition** - Actual expenditures for the General Fund exceed budgeted expenditures by greater than 5%.

**Cause** - The Primary Government did not amend the budget when actual expenditures exceeded budgeted expenditures by greater than 5% for Hurricane Ida related expenditures due to uncertainly of total expenditures incurred.

**Effect** - The variance between budgeted and actual expenditures was greater than 5%.

**Recommendation** - We recommend that the Primary Government implement procedures to ensure the budget is appropriately amended when actual expenditures exceeds budgeted expenditures by greater than 5%.

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

#### **Internal Control Over Federal Awards**

No material weaknesses were reported during the audit for the year ended December 31, 2022.

No reportable conditions were reported during the audit for the year ended December 31, 2022.

#### **Compliance and Other Matters**

No compliance findings material to federal awards were reported during the audit for the year ended December 31, 2022.

**REPORTS BY MANAGEMENT**



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

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

For the year ended December 31, 2022

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

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

No internal control over financial reporting findings were reported during the audit for the year ended December 31, 2021.

#### **Compliance and Other Matters**

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2021.

### **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, 2021.

### **Section III - Management Letter**

No management letter was issued during the audit for the year ended December 31, 2021.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

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

For the year ended December 31, 2022

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

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

No internal control over financial reporting findings were reported during the audit for the year ended December 31, 2022.

#### **Compliance and Other Matters**

##### **2022-001 Budget Variance**

**Recommendation** - We recommend the Primary Government implement procedures to ensure the budget is amended when unusual circumstances cause actual expenditures to exceed budgeted expenditures by greater than 5%.

**Management's Response** - The Primary Government will amend the budget when actual expenditures exceed budgeted expenditures by greater than 5%.

### **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, 2022.

### **Section III - Management Letter**

A management letter was not issued in connection with the audit of the Primary Government's financial statements for the year ended December 31, 2022.