

***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, 2011***

## Supplementary Financial Report

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

For the year ended December 31, 2011

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**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**

**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 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, 2011, which collectively comprise the Primary Government's basic financial statements and have issued our report thereon dated June 27, 2012. We conducted our audit in accordance with 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.

Other auditors audited the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District Court, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coteau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court as described in our report on the Primary Government's financial statements. 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 have separate boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been issued.

## **Internal Control Over Financial Reporting**

Management of the Parish is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Primary Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Primary Government's internal control over financial reporting. 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## **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.

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

*Bourgeois Bennett, L.L.C.*  
Certified Public Accountants.

Houma, Louisiana,  
June 27, 2012.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**Compliance**

We have audited Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana's, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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, 2011. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Primary Government's management. Our responsibility is to express an opinion on the Primary Government's compliance based on our audit.

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, Consolidated Waterworks District No. 1, and Fire Protection District No. 10 presented as component units, which received \$870,506, \$1,255,500, \$2,318,224 and \$566,750 respectively, in federal awards which is not included in the schedule for the year ended December 31, 2011. Our audit, described below, did not include the operations of the District Attorney of Thirty-Second Judicial District, Terrebonne Council on Aging, Inc., Consolidated Waterworks District No. 1 and Fire Protection District No. 10 as these entities were audited under separate engagements. The component units described in Note 2 to the schedule of expenditures of federal awards 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.

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. Our audit does not provide a legal determination of the Primary Government's compliance with those requirements.

In our opinion, the Primary Government complied, in all material respects, with the 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, 2011.

### **Internal Control Over Compliance**

Management of the Primary Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Primary Government's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Primary Government as of and for the year ended December 31, 2011, and have issued our report thereon dated June 27, 2012, which contained unqualified opinions on those financial statements. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District Court, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coteau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court. Those 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 have separate boards and accounting systems for which separate audit reports on financial statements and their accompanying schedule of expenditures of federal awards, if applicable, have been issued. Our report on the 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 as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organization, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

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

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
June 27, 2012.



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Agriculture:</b>			
Food and Nutrition Service:			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Education:</u>			
Child and Adult Care Food Program	10.558	25-013	\$ 126,166
<b>U.S. Department of Commerce:</b>			
Office of Economic Development Administration:			
Investments for Public Works and Economic Development			
Facilities - Dickson Road Wastewater Line Extension	11.300	08-79-73005	1,297,100
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 670383 / DNR No. 2515-09-05 CFMS 704014/DNR No. 2516-12-01	<u>275,827</u>
Total U.S. Department of Commerce			<u>1,572,927</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-11-MC-22-0209	1,590,206
ARRA Community Development Block Grants/ Entitlement Grants			
	14.253	B-09-MY-22-0011	<u>62,609</u>
Subtotal CDBG Entitlement Grants Cluster			1,652,815
HOME Investment Partnerships Program			
	14.239	M-10-MC-22-0209 M-11-MC-22-0209	430,513
Section 8 Moderate Rehabilitation Single Room Occupancy			
	14.249	SRO Contract LA211SR0001	29,600
ARRA - Homelessness Prevention and Rapid Re-Housing Program			
	14.257	S09-MY-22-005	229,336
Office of Public and Indian Housing:			
Section 8 Housing Choice Vouchers			
	14.871	LA211VO	<u>2,437,603</u>
Subtotal Direct Programs			<u>4,779,867</u>
Office of Community Planning and Development:			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Social Services:</u>			
<u>Office of Community Services:</u>			
Emergency Shelter Grants Program	14.231	CFMS #665970 CFMS #701937	192,641

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award/ Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures*</u>
<b>U.S. Department of Housing and Urban Development (Continued):</b>			
<u>Pass-Through Program From:</u>			
<u>State of Louisiana Division of Administration</u>			
<u>Office of Community Development:</u>			
CDBG Disaster Recovery Program Grant Award - Parish Recovery Planning Capacity Building Program	14.228	CFMS #664500	\$ 70,355
CDBG Disaster Recovery Program Grant Award	14.228	CFMS #678958	4,042,025
CDBG Fisheries Infrastructure Assistance Program - Houma Storm Surge Protection Levee	14.228	CFMS #670183	4,226,719
Operation Boat Launch	14.228	CFMS #673568	373,136
Houma Marina Safe Harbor Mooring	14.228	CFMS #696513	56,654
Bourg Company Canal	14.228	CFMS #696454	133,167
Comprehensive Resiliency Pilot Program Plan	14.228	CFMS #696820	168,616
<b>Subtotal Pass-Through Programs</b>			<u>9,263,313</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>14,043,180</u>
<b>U.S. Department of the Interior:</b>			
The Bureau of Ocean Energy Management, Regulation and Enforcement			
Coastal Impact Assistance Program - Falgout Canal Freshwater Enhancement	15.426	M07AF12821	<u>172,303</u>
<b>U.S. Department of Justice:</b>			
Bureau of Justice Assistance:			
Office of Justice Programs:			
Edward Byrne Memorial Justice Assistance Grant Program (Operation P.O.S.S.E)	16.738	2009-DJ-BX-0923 (JAG) 2010-DJ-BX-1606 (JAG) 2011-DJ-BX-3231(JAG)	15,202
ARRA - Edward Byrne Memorial Justice Assistance Grant Program (JAG) Program/Grants to Units of Local Government - Operation P.E.A.C.E with P.I.	16.804	2009-SB-B9-2027	<u>101,214</u>
<b>Subtotal Direct Programs</b>			<u>116,416</u>
<u>Pass-Through Programs From:</u>			
<u>Louisiana Commission on Law Enforcement:</u>			
Juvenile Accountability Block Grants - Girls Circle	16.523	34PB8	14,190
ARRA - Edward Byrne Memorial Justice Assistance Grant Program (JAG) Program/Grants to States and Territories - Criminal Justice Technology Upgrade	16.803	B82-8-061	22
Office of Victims of Crime:			
<u>Pass-Through Programs From:</u>			
<u>Jefferson Parish Louisiana - Community Justice Agency</u> Victim Assistance Program	16.575	C08-7-016	<u>6,120</u>
<b>Subtotal Pass-Through Programs</b>			<u>20,332</u>
<b>Total U.S. Department of Justice</b>			<u>136,748</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Transportation:</b>			
Federal Transit Administration:			
Federal Transit Cluster			
Federal Transit_Formula Grants - Section 9 FTA	20.507	LA - 90 - X364 LA - 90 - X358	\$ 2,370,407
Federal Transit_Capital Grants - ARRA - Federal Transit Capital Investment Grants	20.500	49 USC 5307/LA-96-X010-00	<u>1,716,038</u>
Subtotal Federal Transit Cluster			<u>4,086,445</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	741-55-0114 / LA-18-X025 741-55-0118 / LA-18-X025	330,034
Federal Highway Administration:			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Transportation and Development:</u>			
Highway Planning and Construction - Country Drive Widening	20.205	700-55-0102 / STP3005 (002)M	315,036
Hollywood Road Reconstruction (South) 4-Lane	20.205	700-55-0101 / STP3008(004)M	1,961,412
ARRA - Turn Lanes	20.205	ARR-5509 (507)	6,166
ARRA - Concrete Section Repairs Phase 1	20.205	ARR-5509 (506)	752,111
ARRA - Concrete Section Repairs Phase 2	20.205	ARR-5510 (501)	1,262,511
Recreational Trails Program - HLB Sidwalks (Construction Only)	20.219	744-55-006-ENH-5506 (500)	10,914
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>57,931</u>
Subtotal Pass-Through Programs			<u>4,696,115</u>
Total U.S. Department of Transportation			<u>8,782,560</u>
<b>U.S. Environmental Protection Agency:</b>			
<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>967,287</u>
<b>U.S. Department of Energy:</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Housing Finance Agency:</u>			
Weatherization Assistance for Low-Income Persons - LIHEAP/PVE/DOE 2010-2011	81.042	7/01/2010 - 6/30/2011	
LIHEAP/PVE/DOE 2011-2012	81.042	7/01/2011 - 6/30/2012	25,069
ARRA- Weatherization Assistance Program	81.042	DE-EE0000122	401,253

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Award/ Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures*</u>
<b>U.S. Department of Energy (continued):</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Natural Resources</u>			
<u>Office of the Secretary</u>			
Renew Louisiana Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	EEA-1053	\$ 845,742
Total U.S. Department of Energy			<u>1,272,064</u>
<b>U.S. Department of Health and Human Services:</b>			
<b>Administration for Children and Families:</b>			
Head Start Cluster:			
Head Start Center Based	93.600	06CH7041/06 06CH7041/07	1,733,905
<u>Pass-Through Programs From:</u>			
<u>Louisiana Department of Health and Hospitals</u>			
<u>Office of Public Health Center for Community Preparedness</u>			
Strategic National Stockpile (SNS)/Cities Readiness Initiative (CRI)	93.069	CFMS# 696722	22,011
<u>Pass-Through Programs From:</u>			
<u>Louisiana Association of Community Action</u>			
<u>Partnerships, Inc.</u>			
Client education grant	n/a	n/a	9,989
Low-Income Home Energy Assistance-			
LIHEAP FY2010	93.568	n/a	
LIHEAP FY2011	93.568	n/a	925,413
<u>Louisiana Workforce Commission:</u>			
CSBG Cluster:			
Community Services Block Grant	93.569	2010P0073 / CFMS 687657 2011P0073 / CFMS 699127	<u>361,325</u>
Subtotal Pass-Through Programs			<u>1,318,738</u>
Total U.S. Department of Health and Human Services			<u>3,052,643</u>
<b>U.S. Department of Homeland Security:</b>			
Department of Homeland Security			
Assistance to Firefighters Grant - Fire Grants	97.044	EMW-2009-FO-04203 BMW-2010-FP-01254	<u>113,226</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

For the year ended December 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Homeland Security (Continued):</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Office of Homeland Security and Emergency Preparedness:</u>			
Emergency Food and Shelter National Board Program	97.024	370000-005 / LRO #005 Phase 28	\$ 6,470
Disaster Grants - Public Assistance - Hurricane Gustav	97.036	1786-DR-LA	305,878
Disaster Grants - Public Assistance - Hurricane Ike	97.036	1792-DR-LA	7,370,770
Disaster Grants - Public Assistance - Mississippi Flood	97.036	3322-EM-LA	582,219
		4015-DR-LA	2,068,642
Disaster Grants - Public Assistance - Tropical Storm Lee	97.036	4041-DR-LA	285,203
Hazard Mitigation Grant - Katrina/Rita Acquisition/Elevation	97.039	HMGP-1603-109-001	8,914
		HMGP-1603c-109-001	2,400,433
		HMGP-1607-109-001	9,753
		HMGP-1607-109-002	15,375
Hazard Mitigation Grant - Gustav Elevation	97.039	HMGP 1786-109-0001	2,471,268
		HMGP 1786-109-0002	8,394
Hazard Mitigation Grant - Gustav Wind Retrofit	97.039	HMGP 1786-109-0003	1,961,433
Automatic Bar Screen Cleaners	97.039	HMGP-1603n-109-0008	114,319
Emergency Management Performance Grants	97.042	2010-EP-EO-0058	
		EMW-2011-EP00058	414,851
Citizens Corps Grant Award	97.067	2009-SS-T9-0059	
		2009-SS-T9-0043	
		EMW-2011-SS-00124-S01	19,709
Severe Loss Repetive Program	97.110	SRL-PJ-LA-2009-014	150,254
		SRL-PJ-LA-2009-002	3,791,358
<u>Pass-Through Programs From:</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Disaster Housing Assistance Program	97.109	DHAP - Ike	607,641
Subtotal Pass-Through Programs			<u>22,592,884</u>
Total U.S. Department of Homeland Security			<u>22,706,110</u>
Total Expenditures of Federal Awards			<u>\$ 52,831,988</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, 2011

### **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, 2011. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

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

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

**(Continued)**

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

For the year ended December 31, 2011

**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	\$ 457,220
ARRA - Homelessness Prevention and Rapid Re-housing Program	14.257	229,336
Formula Grants for other than Urbanized Areas - Rural Transportation Program	20.509	<u>264,286</u>
Total		<u>\$ 950,842</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, 2011.





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

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

For the year ended December 31, 2011

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

c) Identification of Major Programs (continued):

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	ARRA - Highway Planning and Construction Grant
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds – Build America Bonds
81.128	Renew Louisiana Energy Efficiency and Conservation Block Grant Program
97.039	Hazard Mitigation Grants
97.110	Severe Loss Repetitive Program

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

\$1,584,960

Auditee qualified as low-risk auditee?

\_\_\_ yes     X  no

**Section II Financial Statement Findings**

No financial statement findings were noted during the audit of the financial statements for the year ended December 31, 2011.

**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, 2011

**REPORTS BY MANAGEMENT**

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

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

For the year ended December 31, 2011

### **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, 2010.  
No significant deficiencies were reported during the audit for the year ended December 31, 2010.

#### **Compliance**

No compliance findings material to the Primary Government's financial statements were noted during the audit for the year ended December 31, 2010.

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

#### **Internal Control**

##### **10-1 Information on the federal program:**

**Federal Grantor** – U.S. Department of Homeland Security

**Program Title** – Disaster Housing Assistance Program

**Federal CFDA Number** – 97.109

**Federal Award/Pass-Through Identifying Number** – DHAP-Ike

**Pass-Through Entity** – U.S. Department of Housing and Urban Development

**Criteria** – U.S. Department of Housing and Urban Development issued operating requirements that requires a rent reasonableness test to be performed before approval on the unit for leasing is given.

**Condition** – In our sample of 40 monthly payments awarded to participants for housing assistance grants, 40 monthly payments, totaling \$18,397, were for participants receiving funds during the year without the determination of rent reasonableness being done before the unit was approved for leasing.

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

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

For the year ended December 31, 2011

**Section II Internal Control and Compliance Material to Federal Awards (Continued)**

**Internal Control (continued)**

10-1 (continued)

**Recommendation** – We recommend that the Parish administer the grant in accordance with the operating requirements.

**Current Status** – Resolved.

**Compliance**

10-1 As described above is also a compliance finding.

10-2 **Information on the federal program:**

**Federal Grantor** – U.S. Department of Homeland Security

**Program Title** – Disaster Housing Assistance Program

**Federal CFDA Number** – 97.109

**Federal Award/Pass-Through Identifying Number** – DHAP-Ike

**Pass-Through Entity** – U.S. Department of Housing and Urban Development

**Criteria** – U.S. Department of Housing and Urban Development issued operating requirements must be adhered to in administering the DHAP-Ike program.

**Condition** – In our sample of 40 monthly payments awarded to participants for housing assistance grants, grants were not administered in accordance with the operating requirements as follows:

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

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

For the year ended December 31, 2011

**Section II Internal Control and Compliance Material to Federal Awards (Continued)**

**Compliance (continued)**

10-2 (continued)

**Allowable Costs:**

- 1 payment, totaling \$775, was for a participant receiving funds during the year without an amended DHAP-Ike contract signed in a timely manner.
- 3 payments, totaling \$925, were for 3 participants receiving funds during the year without income verification being complete in a timely manner.
- 1 payment, totaling \$490, was for a participant receiving funds during the year that exceeded the rent reasonableness requirements.

**Recommendation** – We recommend that the Parish administer the grant in accordance with the operating requirements.

**Current Status** – Resolved.

# **MANAGEMENT'S CORRECTIVE ACTION PLAN**

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

For the year ended December 31, 2011

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

#### **Internal Control**

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

#### **Compliance**

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

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

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

### **Section III Management Letter**

No management letter was issued during the audit for the year ended December 31, 2011.