Terrebonne Parish Consolidated Government


Supplementary Financial Report

Terrebonne Parish Consolidated Government
(the Primary Government)

Houma, Louisiana

For the year ended December 31, 2019
Supplementary Financial Report

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2019

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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, 2019, and the related notes to the financial statements, which
collectively comprise the Primary Government’s basic financial statements and have issued our

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 and 8, 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 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, LLC.

Certified Public Accountants.

Houma, Louisiana,
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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 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, 2019. 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, Consolidated Waterworks District No. 1, Terrebonne Council on Aging, Inc. and Terrebonne Levee and Conservation District presented as component units, which received $4,623,379, $844,109, $791,548, and $13,609,854 respectively, in federal awards which are not included in the schedule for the year ended December 31, 2019. Our audit, described below, did not include the operations of the District Attorney of the Thirty-Second Judicial District, Consolidated Waterworks District No. 1, Terrebonne Council on Aging, Inc. and Terrebonne Levee and Conservation District as these entities were audited under separate engagements 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 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 federal statues, regulations, terms and conditions of its federal awards 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 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). Those standards and the Uniform Guidance 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, 2019.

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 the Uniform Guidance, 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 the Uniform Guidance. 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, 2019, and the related notes to the financial statements which collectively comprise the Primary Government’s basic financial statements. We issued our report thereon dated July 24, 2020, 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 and 8, 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 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 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.

Bourgeois Bennett, LLC.
Certified Public Accountants.

Houma, Louisiana,
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

For the year ended December 31, 2019

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>Federal CFDA Number</th>
<th>Federal Award/Pass-Through Entity Identifying Number</th>
<th>Federal Expenditures* to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Agriculture:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food and Nutrition Service:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-Through Program From:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Louisiana Department of Education:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child and Adult Care Food Program</td>
<td>10.558</td>
<td>25-013</td>
<td>$ 142,067  $  -</td>
</tr>
<tr>
<td>Rural Housing Preservation Grant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-Through Program From:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Housing:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018 Housing Preservation Grant</td>
<td>10.433</td>
<td>03</td>
<td>87,138  -</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Agriculture</strong></td>
<td></td>
<td></td>
<td>229,205  -</td>
</tr>
<tr>
<td><strong>U.S. Department of Commerce:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Oceanic and Atmospheric Administration:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass-Through Programs From:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Louisiana Department of Natural Resources:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coastal Zone Management Administration Awards - Terrebonne Parish Local Coastal Program</td>
<td>11.419</td>
<td>LAGOV No. 2000358024  LAGOV No. 2000426719</td>
<td>120,984  121,311  -  -</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Commerce</strong></td>
<td></td>
<td></td>
<td>242,295  -</td>
</tr>
<tr>
<td><strong>U.S. Department of Housing and Urban Development:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Community Planning and Development:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CDBG - Entitlement Grants Cluster:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Development Block Grants/Entitlement Grants</td>
<td>14.218</td>
<td>B-19-MC-22-0011</td>
<td>794,932  -</td>
</tr>
<tr>
<td>HOME Investment Partnerships Program</td>
<td>14.239</td>
<td>M-19-MC-22-0209</td>
<td>271,935  -</td>
</tr>
<tr>
<td>Continuum of Care Program</td>
<td>14.267</td>
<td>LA0335L6H091800</td>
<td>33,480  -</td>
</tr>
<tr>
<td>Section 8 Moderate Rehabilitation Single Room Occupancy</td>
<td>14.249</td>
<td>SRO Contract LA211SR0001</td>
<td>32,966  -</td>
</tr>
<tr>
<td>Office of Public and Indian Housing:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing Voucher Cluster</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 8 Housing Choice Vouchers</td>
<td>14.871</td>
<td>LA211VO</td>
<td>2,949,433  -</td>
</tr>
<tr>
<td>Family Self-sufficiency Program Grant (Program Coordinator)</td>
<td>14.896</td>
<td>LA211SFH542A015</td>
<td>43,836  -</td>
</tr>
<tr>
<td><strong>Subtotal Direct Programs</strong></td>
<td></td>
<td></td>
<td>4,126,582  -</td>
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# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government  
(the Primary Government)

For the year ended December 31, 2019

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</thead>
</table>

**Office of Community Planning and Development:**

**Pass-Through Program From:**

**Louisiana Department of Children and Family Services:**

**Office of Community Services:**

- Emergency Solutions Grants Program:  
  - 14.231 ESGP 2017-2019: $114,050
  - 14.231 ESGP 2018-2020: $92,918

**Pass-Through Program From:**

**State of Louisiana Division of Administration**

**Office of Community Development:**

- CDBG Disaster Recovery Program Grant Award-Parish Implemented Recovery Program:  

- CDBG Disaster Recovery Program Grant Award:  
  - 14.228 CFMS #678958: $5,409,600

**Subtotal Pass-Through Programs:**  
$5,695,875

**Total U.S. Department of Housing and Urban Development:**  
$9,822,457

**U.S. Department of Justice:**

**Bureau of Justice Assistance:**

**Office of Justice Programs:**

- Edward Byrne Memorial Justice Assistance Grant Program:  

- Bulletproof Vest Partnership Program:  
  - 16.607 n/a: $12,875

**Subtotal Direct Programs:**  
$35,906

**Office of Victims of Crime:**

**Pass-Through Programs From:**

**Louisiana Commission on Law Enforcement:**

- Multi-Jurisdictional Task Force Program:  
  - 16.738 2017-DJ-01-4651: $21,369

- Victim Assistance Program:  
  - 16.575 2017-VA-01/02/03/04-4340: $177,337

**Subtotal Pass-Through Programs:**  
$198,706

**Total U.S. Department of Justice:**  
$234,612

**U.S. Department of Transportation:**

**Federal Transit Administration:**

**Federal Transit Cluster:**

- Federal Transit Formula Grants - Section 9 FTA:  
  - 20.507 LA-2016-021-01-01/02: $2,382,494

**Pass-Through Program From:**

**Louisiana Department of Transportation and Development:**

**Formula Grants for Rural Areas**

- Rural Transportation Program:  

**Subtotal Formula Grants for Rural Areas:**  
$312,429


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

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<th>Passed Through Subrecipients</th>
</tr>
</thead>
</table>

### Federal Highway Administration:
#### Pass-Through Programs From:
**Louisiana Department of Transportation and Development:**

**Highway Planning and Construction Cluster:**
- **Country Drive Widening** 20.205 700-55-0102 / STP3005 (002)M $56,262 $ -
- **Hollywood Road Reconstruction (South) 4-Lane** 20.205 700-55-0101 / STP3008(004)M 12,969 -
- **Little Bayou Black Pump Station** 20.205 576-55-0015 2,234,757 -
- **Recreational Trails Program**
  - **LA 24 Sidewalks** 20.219 744-55-0007 ENH-5508(502) 74,140 -
  - **W Park Sidewalks (Royce/Marietta)** 20.219 H.009766 597,614 -
  - **Prospect Blvd Sidewalks** 20.219 H.0123375 53,629 -
  - **Southdown Trails System** 20.219 H.010579 15 -

**Subtotal Highway Planning Construction Cluster** 3,029,386 -

### National Highway Traffic Safety Administration:
#### Pass-Through Programs From:
**Louisiana Highway Safety Commission:**
- **Highway Safety Cluster**
  - **State and Community Highway Safety - Year Long** 20.600 2019-30-26 (CFMS#2000377290) 69,406 -

**Subtotal Pass-Through Programs** 3,411,221 312,429

### Total U.S. Department of Transportation 5,793,715 312,429

### U.S. Department Environmental Protection Agency:
#### Office of Water:
**Louisiana Department of Environmental Quality:**
- **Clean Water State Revolving Cluster**
  - **Capitalization Grants for Clean Water State Revolving Funds**
    - **Oakshire Southdown #2 Holding Basin** 66.458 CS221493-01 301,012 -

### U.S. Department of Energy:
#### Pass-Through Programs From:
**Louisiana Housing Finance Agency:**
- **Louisiana Association of Community Action Partnership, Inc.**
  - **Weatherization Assistance for Low-Income Persons**
    - **LIHEAP/PVE/DOE 2018-2019** 81.042 PY 2018 DE-FG4803R83003 72,247 -
    - **LIHEAP/PVE/DOE 2019-2020** 81.042 PY 2019 DE-FG4803R83003 36,004 -

### Pass-Through Programs From:
**Louisiana Department of Natural Resources**
- **Office of the Secretary, ARRA - Renew Louisiana Energy Efficiency and Conservation**
  - **Block Grant Program (EECBG)** 81.128 EEA-1053 88,797 -

**Total US Department of Energy** 197,048 -
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*(the Primary Government)*  

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<th>Federal Expenditures* to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Health and Human Services:</strong> Administration for Children and Families: Head Start Center Based</td>
<td>93.600 06CH010297</td>
<td>$1,853,345</td>
</tr>
<tr>
<td>Center for Disease Control and Preparedness: Pass-Through Programs From: Louisiana Department of Health and Hospitals Office of Public Health Center for Community Preparedness Strategic National Stockpile (SNS)/Cities Readiness Initiative (CRI)</td>
<td>93.074 LAGOV:2000288176</td>
<td>10,149</td>
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<tr>
<td></td>
<td>93.074 LAGOV:2000372461</td>
<td>11,173</td>
</tr>
<tr>
<td>Pass-Through Programs From: Louisiana Workforce Commission: 477 Cluster Community Services Block Grant</td>
<td>93.569 2019P0073/CFMS2000235242</td>
<td>362,386</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Pass-Through Programs</td>
<td>503,204</td>
</tr>
<tr>
<td></td>
<td>Total U.S. Department of Health and Human Services</td>
<td>2,356,549</td>
</tr>
<tr>
<td>Flood Mitigation Assistance Grant</td>
<td>97.029 FMA-PL-06-LA-2016-11</td>
<td>1,832</td>
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<tr>
<td></td>
<td>97.029 FMA-PL-06-LA-2014-01</td>
<td>199,800</td>
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<td>97.029 FMA PJ-06-LA2015-008</td>
<td>27,405</td>
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<td>97.029 FMA PJ-06-LA2015-005</td>
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<td>97.029 FMA PJ-06-LA2016-09</td>
<td>220,672</td>
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<td>97.029 FMA PJ-LA-2017-17</td>
<td>395,135</td>
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<td></td>
<td>97.029 FMA PJ-LA-2017-21</td>
<td>572,224</td>
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<tr>
<td></td>
<td>Total Flood Mitigation Assistance Grant</td>
<td>1,658,777</td>
</tr>
</tbody>
</table>
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**Terrebonne Parish Consolidated Government**  
*(the Primary Government)*

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<th>Passed Through Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hazard Mitigation Grant - Katrina/Rita Acquisition/Elevation</td>
<td>97.039</td>
<td>HMGP-1603c-109-001</td>
<td>$230,412</td>
<td>$ -</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Gustav Elevation</td>
<td>97.039</td>
<td>HMGP 1786-109-0001</td>
<td>30,945</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Wind Retrofit</td>
<td>97.039</td>
<td>HMGP 1786-109-0002</td>
<td>140,633</td>
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</tr>
<tr>
<td>Hazard Mitigation Grant - Gustav Elevation</td>
<td>97.039</td>
<td>HMGP 1786-109-0003</td>
<td>323,236</td>
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<tr>
<td>Hazard Mitigation Grant - Gustav Wind Retrofit</td>
<td>97.039</td>
<td>HMGP 1786N-109-0004</td>
<td>2,093</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Gustav Elevation</td>
<td>97.039</td>
<td>HMGP 1786-109-0006</td>
<td>386,150</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Upper Little Caillou Pump Station</td>
<td>97.039</td>
<td>HMGP-1792-109-0002</td>
<td>114,838</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Bonanza Pump Station</td>
<td>97.039</td>
<td>HMGP-1792-109-0003</td>
<td>625,407</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Isaac Elevation</td>
<td>97.039</td>
<td>HMGP 4080-109-0001</td>
<td>54,884</td>
<td>-</td>
</tr>
<tr>
<td>Hazard Mitigation Grant - Government Tower Generator</td>
<td>97.039</td>
<td>HMGP 1786-109-022</td>
<td>182,389</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Hazard Mitigation Grant</strong></td>
<td></td>
<td></td>
<td><strong>2,090,987</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Disaster Grants - Public Assistance (Presidently Declared Disaster)</td>
<td>97.036</td>
<td>DR 4458/4459</td>
<td><strong>2,446,152</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Pre-Disaster Mitigation Grant Program</td>
<td>97.047</td>
<td>PDMC-PL-06-LA-2014-002</td>
<td>6,809</td>
<td>-</td>
</tr>
<tr>
<td>Repetitive Flood Claim Program</td>
<td>97.092</td>
<td>RFC-PJ-06-LA-2012-002</td>
<td>34,880</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>97.092</td>
<td>RFC-PJ-06-LA-2012-004</td>
<td>205</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Repetitive Flood Claim Program</strong></td>
<td></td>
<td></td>
<td><strong>35,085</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Severe Loss Repetitive Program</td>
<td>97.110</td>
<td>SRL-PJ-LA-2011-002</td>
<td><strong>2,072</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td><strong>Total Pass-Through Programs</strong></td>
<td></td>
<td></td>
<td><strong>6,963,897</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td><strong>Total U.S. Department of Homeland Security</strong></td>
<td></td>
<td></td>
<td><strong>6,963,897</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td><strong>Total Expenditures of Federal Awards</strong></td>
<td></td>
<td></td>
<td><strong>$26,140,790</strong></td>
<td><strong>$312,429</strong></td>
</tr>
</tbody>
</table>

* 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, 2019

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, 2019. 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 and 8, 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 Consolidated Waterworks District No. 1, Terrebonne Council on Aging, Inc. and Terrebonne Levee and Conservation District, for the year ended June 30, 2019, and the District Attorney of the Thirty-Second Judicial District for the year ended December 31, 2019, 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, 2019

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 and/or OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, 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 percent 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:

<table>
<thead>
<tr>
<th>Program</th>
<th>CFDA Number</th>
<th>Outstanding Balance as of 12/31/2019</th>
<th>New Loans Made During the Year Ended 12/31/2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capitalization Grants for Clean Water State Revolving Funds</td>
<td>66.458</td>
<td>3,589,540</td>
<td>3,082,813</td>
</tr>
</tbody>
</table>
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 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards? ______ yes   X   no

c) Identification of Major Programs:

<table>
<thead>
<tr>
<th>CFDA Number(s)</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.205</td>
<td>Highway Planning and Construction Cluster</td>
</tr>
<tr>
<td>20.509</td>
<td>Formula Grants for Rural Areas</td>
</tr>
<tr>
<td>66.458</td>
<td>Capitalization Grants for Clean Water State Revolving Funds</td>
</tr>
<tr>
<td>93.569</td>
<td>477 Cluster – Community Services Block Grant</td>
</tr>
<tr>
<td>97.036</td>
<td>Disaster Grants – Public Assistance (Presidentially Declared Disasters)</td>
</tr>
</tbody>
</table>
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)  
Terrebonne Parish Consolidated Government  
(the Primary Government)  

For the year ended December 31, 2019  

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: $784,224  
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, 2019.  

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, 2019.
REPORTS BY MANAGEMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2019

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, 2018. No significant deficiencies were reported during the audit for the year ended December 31, 2018.

Compliance
No compliance findings material to the Primary Government’s financial statements were noted during the audit for the year ended December 31, 2018.

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, 2018.
MANAGEMENT’S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2019

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, 2019. No significant deficiencies were reported during the audit for the year ended December 31, 2019.

Compliance

No compliance findings material to the Primary Government’s financial statements were noted during the audit for the year ended December 31, 2019.

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, 2019.

Section III Management Letter

No management letter was issued during the audit for the year ended December 31, 2019.