

SALT LAKE COUNTY, UTAH
SINGLE AUDIT REPORT AND REPORT
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Year Ended December 31, 2014

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned)			Receivable (Unearned) Dec. 31, 2014
					Dec. 31, 2013	Received	Expended	
U.S. DEPARTMENT OF AGRICULTURE								
Passed through State of Utah Office of Education:								
National School Lunch Program	10.555	S4	National School Lunch (Food Reimbursement)	Open	\$ 3,665	\$ 47,217	\$ 48,356	\$ 4,804
Child and Adult Care Food Program	10.558	CW10121C	Child and Adult Care Food Program	1/1/2014-9/30/2014	-	95,690	95,690	-
Child and Adult Care Food Program	10.558	-	Food Reimburse 14	10/1/2014-12/31/2014	7,994	26,390	27,643	9,247
Passed through State of Utah Department of Health:								
Special Supplemental Nutrition Program for Women Infants and Children	10.557	14-1273	WIC Technology	10/1/2014-9/30/2015	-	76,925	76,925	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 15	10/1/2014-9/30/2019	368,873	787,856	1,160,661	741,678
Special Supplemental Nutrition Program for Women Infants and Children	10.557	14-1273	WIC 14	10/1/13-9/30/2014	398,593	3,551,777	3,153,184	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	14-1273	Noncash Vouchers	1/1/2014-12/31/2014	-	13,633,300	13,633,300	-
Summer Food Service Program for Children	10.559	14-0028	Summer Food 14	7/1/2013-6/30/2014	(4,500)	-	4,500	-
Passed through Great Salt Lake Resource Conservation and Development:								
Schools and Roads - Grants to Counties	10.666	PC15100	Forest Reserve	1/1/2014-12/31/2014	-	37,324	49,500	12,176
Forest Health Protection	10.680	13-DG-11046000-603	USFS Weed Management 2013	8/9/2013-12/31/2014	2,500	2,500	-	-
Passed through the Natural Resources Conservation Service:								
Emergency Watershed Protection Program	10.923	PP11109, PP11110, PP12105C	Salt Lake County Watershed Protection	9/8/2010-1/9/2014	317,920	317,920	-	-
Total U.S. Department of Agriculture					1,095,045	18,576,899	18,249,759	767,905
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Direct Programs:								
CDBG - Entitlement Grants Cluster:								
Community Development Block Grants / Entitlement Grants	14.218	B-13-UC-49-0001	CDBG	7/1/2013-6/30/2014	787,272	1,715,259	927,987	-
Community Development Block Grants / Entitlement Grants	14.218	B-14-UC-49-0001	CDBG	7/1/2014-6/30/2015	-	114,832	1,141,793	1,026,961
Emergency Solutions Grants Program	14.231	E-13-MC-49-0003	Emergency Shelter	7/1/2013-6/30/2014	28,779	142,205	113,426	-
Emergency Solutions Grants Program	14.231	E-14-UC-49-0003	Emergency Shelter	7/1/2014-6/30/2015	-	28,411	68,425	40,014
Home Investment Partnerships Program	14.239	M-13-DC-49-0206	HOME	7/1/2013-6/30/2015	812,961	550,828	407,816	669,949
Sustainable Communities Regional Planning Grant Program	14.703	UTRIP0036-10	Sustainable Communities	2/15/2011-2/14/2014	638,943	997,193	358,250	-
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	UTLHB0568-13	Lead Hazard Control Grant	8/1/2013-7/31/2016	73,797	697,079	936,751	313,469
Passed through Salt Lake County Homeless Coordinating Council:								
Continuum of Care Program	14.267	CRD140448	Continuum of Care	1/1/2014-12/31/2014	-	-	28,695	28,695
Passed through State of Utah Department of Economic Development:								
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11315C	St. Mark's Tower	7/1/2013-6/30/2014	6,362	48,783	42,421	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2014-6/30/2015	-	25,330	37,995	12,665
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11313C	Calvary Tower	7/1/2013-6/30/2014	-	9,962	9,962	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140106	Calvary Tower	7/1/2014-6/30/2015	-	6,989	10,484	3,495
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11314C	St. Mark's Millcreek	7/1/2013-6/30/2014	1,251	8,752	7,501	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2014-6/30/2015	-	4,993	7,490	2,497
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140105	Odd Fellows	1/1/2014-12/31/2014	1,727	12,042	12,633	2,318
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11316C	Wasatch Manor	7/1/2013-6/30/2014	8,859	62,016	53,157	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2014-6/30/2015	-	35,045	52,567	17,522
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2014-12/31/2014	912	15,705	21,254	6,461
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2014-12/31/2014	2,706	22,676	23,964	3,994
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2014-12/31/2014	-	32,917	39,500	6,583
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2014-12/31/2014	9,678	22,989	17,772	4,461
Total U.S. Department of Housing and Urban Development					2,373,247	4,554,006	4,319,843	2,139,084
U.S. DEPARTMENT OF THE INTERIOR								
Direct Programs:								
Payments in Lieu of Taxes	15.226	-	Direct Payments with Unrestricted Use	1/1/2014-12/31/2014	-	218,787	218,787	-
U.S. DEPARTMENT OF JUSTICE								
Direct Programs:								
Drug Court Discretionary Programs	16.585	SE00001	BJA Drug Court	3/1/2014-9/30/2016	-	48,474	66,858	18,384
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0556	SCAAP	10/1/2013-9/30/2014	-	278,648	278,648	-
Bulletproof Vest Partnership Program	16.607	2012-BO-BX-12062956	Bullet Proof Vests	10/1/2012-9/30/2014	2,006	10,693	8,687	-
Passed through Unified Police Department:								
Edward Byrne Memorial Justice Assistance Grant Program	16.738	23136386	Substance Abuse Day Treatment Program	10/1/2012-6/30/2015	-	27,204	36,000	8,796
Passed through State of Utah Commission on Criminal & Juvenile Justice:								
Missing Children's Assistance	16.543	10-SALT-UT-SA13 & 14- WEST-US-SA13	National Children's Alliance Grant	1/1/2014-12/31/2014	10,000	12,351	18,000	15,649

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2013	Received	Expended	Receivable (Unearned) Dec. 31, 2014
U.S. DEPARTMENT OF JUSTICE (Continued)								
Passed through State of Utah Office of Crime Victim Reparations:								
Crime Victim Assistance	16.575	12-VOCA-52	VOCA 2012	1/1/2013-12/31/2014	\$ 26,282	\$ 75,296	\$ 64,894	\$ 15,880
Passed through Salt Lake City, Utah:								
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs	16.590	2008-WE-AX-0017	Domestic Violence SVU	9/2/2012-8/31/2014	24,577	94,827	93,795	23,545
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0949	Training & C-Track Development	10/1/2012-9/30/2015	-	21,406	21,406	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0949	Training & C-Track Development	10/1/2012-9/30/2014	-	20,994	20,994	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0738	BYRNE-JAG	10/1/2012-6/30/2015	-	168	420	252
Total U.S. Department of Justice					62,865	590,061	609,702	82,506
U.S. DEPARTMENT OF LABOR								
Passed through State of Utah Department of Human Services:								
Senior Community Service Employment Program	17.235	14-0425	Title V	7/1/2013-6/30/2014	64,654	287,706	223,052	-
Senior Community Service Employment Program	17.235	15-0553	Title V	7/1/2014-6/30/2015	-	94,984	227,758	132,774
Passed through State of Utah Department of Workforce Services:								
WIA Youth Activities	17.259	12-6185	Youth Employability Program 2012	10/1/2011-6/30/2014	-	3,661	3,661	-
Total U.S. Department of Labor					64,654	386,351	454,471	132,774
U.S. DEPARTMENT OF TRANSPORTATION								
Passed through State of Utah Department of Public Safety:								
Highway Planning and Construction	20.205	F-R299(83)	STIP 2009-2012	8/18/2009-12/31/2015	30,132	30,132	1,268	1,268
State and Community Highway Safety	20.600	(MOA)	Highway Safety 15 - Bike and Helmet	10/1/2014-9/30/2015	-	-	4,250	4,250
State and Community Highway Safety	20.600	(MOA)	Highway Safety 15 - Child Safety	10/1/2014-9/30/2015	-	(38)	5,962	6,000
State and Community Highway Safety	20.600	CP120212	Highway Safety 14	10/1/2013-10/31/2014	10,250	41,000	30,750	-
State and Community Highway Safety	20.600	OP150406	Highway Safety 15 - Hispanic	10/1/2014-9/30/2015	-	-	327	327
Passed through State of Utah Department of Natural Resources:								
Recreation Trails Program	20.219	450-500-5050-7140-17JR	Jordan River Trail-Equestrian Trail	1/1/2013-12/31/2013	100,000	100,000	-	-
Recreation Trails Program	20.219	13-1387	Jordan River Trail - 83rd South to 86th South	10/26/2012-12/31/2014	-	100,000	100,000	-
Recreation Trails Program	20.219	13-1897	Bonneville Shoreline Trail - "Z" Trail to Neff's Canyon	2/7/2013-12/31/2014	-	-	36,557	36,557
Total U.S. Department of Transportation					140,382	271,094	179,114	48,402
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
Passed through the University of Utah:								
Education	43.008	NNX10AJ77H	University of Utah-Rocky Mountain Space Grant	1/1/2014-12/31/2014	-	27,700	27,700	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES								
Passed through State of Utah Library Division:								
Grants to States	45.310	USL 15-0078	Indigenous Mini-grant	10/1/2014-12/31/2014	-	950	950	-
Grants to States	45.310	USL 14-0066	Tablets for Programming with Patrons with Disabilities	8/5/2013-6/30/2014	(6,000)	-	5,075	(925)
Grants to States	45.310	USL 14-0070	ILEAD USA Team	7/2/2013-9/30/2013	(330)	-	-	(330)
Grants to States	45.310	USL 14-0166	Dia de Los Ninos Mini Grant Program	2/5/2014-5/31/2014	-	2,500	2,500	-
Grants to States	45.310	USL 13-0181	Dia de Los Ninos Mini Grant Program	2/15/2013-5/31/2013	(12)	-	-	(12)
Grants to States	45.310	USL 13-0171	Dia de Los Ninos Mini Grant Program	2/15/2013-5/31/2013	(337)	-	-	(337)
Grants to States	45.310	USL 13-0048	Reference USA	9/1/2013-8/31/2014	(16,869)	-	-	(16,869)
Grants to States	45.310	USL 15-0061	Reference USA	9/1/2014-8/31/2015	-	-	65,829	65,829
Total Institute of Museum and Library Services					(23,548)	3,450	74,354	47,356
ENVIRONMENTAL PROTECTION AGENCY								
Direct Programs:								
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	NN011136C	Eco-System Restoration at Bingham Junction	10/1/2008-12/31/2018	43,627	52,733	9,323	217
Passed through State of Utah Department of Environmental Quality:								
Urban Waters Small Grants	66.440	PV13137C, PV13141C, PV13142C	EPA Urban Water Small Grant	5/1/2013-4/30/2015	28,578	58,236	30,161	503
Nonpoint Source Implementation Grants	66.460	PV10122C	JR 319 Study (Stream Guide)	7/1/2010-6/30/2015	20,907	20,907	-	-
Nonpoint Source Implementation Grants	66.460	PV10122C	Utah Watershed Coordinating Council (UWCC)	7/1/2010-12/31/2015	15,000	45,000	30,000	-
Nonpoint Source Implementation Grants	66.460	PV13147	Emigration Creek Implementation	7/15/2013-10/31/2014	-	38,029	38,029	-
Capitalization Grants for Drinking Water State Revolving Funds-Recovery	66.468	14-0787	DEQ Drinking Water 14	7/1/2013-6/30/2014	-	4,940	4,940	-

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Year Ended December 31, 2014

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					Dec. 31, 2013	Received	Expended	(Unearned) Dec. 31, 2014
ENVIRONMENTAL PROTECTION AGENCY (Continued)								
Passed through State of Utah Department of Environmental Quality (Continued):								
Capitalization Grants for Drinking Water State Revolving Funds-Recovery	66.468	15-0043	DEQ Drinking Water 15	7/1/2014-6/30/2015	\$ -	\$ 14,131	\$ 14,131	\$ -
Environmental Protection Consolidated Grants for the Insular Areas-Program Support	66.600	-	Brownsfield Cleanup Grant	1/1/2014-12/31/2014	-	3,598	3,598	-
Performance Partnership Grants	66.605	14-0787	DEQ Asbestos 14	7/1/2013-6/30/2014	-	750	750	-
Performance Partnership Grants	66.605	15-0043	DEQ DW & AIR 15	7/1/2014-6/30/2015	-	14,031	14,031	-
Performance Partnership Grants	66.605	131040	DEQ Drinking Water (Perf) 14	7/1/2013-6/30/2014	-	7,217	7,217	-
Performance Partnership Grants	66.605	14-0787	DEQ Lead 14	7/1/2013-6/30/2014	-	750	750	-
Total Environmental Protection Agency					108,112	260,322	152,930	720
U.S. DEPARTMENT OF EDUCATION								
Passed through State of Utah Office of Education:								
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2013-6/30/2014	3,300	19,704	16,404	-
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2014-6/30/2015	-	7,810	16,229	8,419
Twenty-First Century Community Learning Centers	84.287	14-0023	Magna After School Program	7/1/2012-9/30/2015	70,590	267,135	234,615	38,070
Twenty-First Century Community Learning Centers	84.287	14-0023	Kearns After School Program	7/1/2011-9/30/2015	16,568	84,486	79,101	11,183
Total U.S. Department of Education					90,458	379,135	346,349	57,672
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Direct Programs:								
Basic Center Grant	93.623	90CY2426	Basic Center Program	9/30/2013-9/29/2015	-	199,123	199,123	-
Basic Center Grant	93.623	90CX689402	Milestone Program	9/30/2013-9/29/2015	18,928	259,252	240,324	-
Passed through the University of Utah:								
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE131332C	Aging and Disability Resource Connection	9/30/2012-9/29/2013	11,000	11,000	-	-
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE13299C	Aging and Disability Resource Connection	9/30/2013-9/29/2014	-	19,098	19,098	-
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE13174C	Aging and Disability Resource Connection VA	3/1/2013-2/28/2015	19,004	45,400	45,163	18,767
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	All Activities		-	-	2,488	2,488
Passed through State of Utah Department of Health:								
Public Health Emergency Preparedness	93.069	15-0860	Preparedness 15	7/1/2014-6/30/2015	-	213,073	213,073	-
Public Health Emergency Preparedness	93.069	14-1220	Preparedness 14	8/10/2013-8/9/2014	95,002	222,065	203,862	76,799
Public Health Emergency Preparedness	93.069	14-1220	City Readiness 14	8/10/2013-8/9/2014	8,709	85,616	76,907	-
Public Health Emergency Preparedness	93.069	15-0860	City Readiness 15	7/1/2014-6/30/2015	-	63,879	95,093	31,214
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	14-0325	Cancer Control 14	7/1/2013-6/30/2014	22,554	119,672	97,118	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	15-0072	Be Wise 15	7/1/2014-6/30/2015	-	72,688	102,940	30,252
Project Grants and Cooperative Agreements for Tuberculosis								
Control Programs	93.116	14-2088	TB Elimination	1/1/2014-12/31/2014	-	85,136	85,136	-
Immunization Cooperative Agreements	93.268	14-2088	Perinatal 15	1/1/2014-12/31/2014	-	42,000	42,000	-
Immunization Cooperative Agreements	93.268	14-2088	Immunizations 15	1/1/2014-12/31/2014	-	122,617	132,617	10,000
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Be Wise 14	7/1/2013-6/30/2014	-	518	518	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1753	Biosense	9/1/2012-8/31/2015	9,173	36,689	42,283	14,767
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Cancer Policy 14	7/1/2013-6/30/2014	32,713	48,749	16,036	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	15-0072	Cancer Policy 15	7/1/2014-6/30/2015	-	16,250	31,814	15,564
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0324	Comprehensive Tobacco 14	7/1/2013-6/30/2014	22,109	87,213	65,104	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	15-0074	Comprehensive Tobacco 15	7/1/2014-6/30/2015	-	45,431	56,428	10,997
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	11-1474	Flu Surveillance	10/1/2010-6/30/2017	27,970	83,223	100,294	45,041
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	152700167	Maternal Infant Home Vis 15	10/1/2014-9/30/2015	-	-	62,273	62,273
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	93.521	15-1070	ELCACA INF 15	8/1/2014-7/31/2015	-	14,738	18,821	4,083

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Passed through State of Utah Department of Health (Continued):								
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements								
	93.521	13-1630	ELCACA INF 14	8/1/2013-7/31/2014	\$ 1,515	\$ 13,173	\$ 11,658	\$ -
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds								
	93.539	14-2013	Adolescent HPV Vaccinations	1/1/2014-12/31/2014	-	9,069	10,000	931
Temporary Assistance for Needy Families								
	93.558	13-1450	MI HM V 14 (HRSA)	10/1/2011-9/30/2015	102,896	311,366	208,470	-
Refugee and Entrant Assistance-State Administered Programs								
	93.566	14-2088	Refugee TB	1/1/2014-12/31/2014	-	15,000	15,000	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)								
	93.757	152700349	SLIDH (1422)	10/1/2014-9/30/2018	-	-	18,958	18,958
PPHF: Breast and Cervical Cancer Screening Opportunities for States Tribes and Territories solely financed by Prevention and Public Health Funds								
	93.744	14-0325	Cancer Control 14	7/1/2013-6/30/2014	-	30,876	30,876	-
Medical Assistance Program								
	93.778	14-1009	CHEC Professional 14	7/1/2013-6/30/2014	-	30,533	30,533	-
Medical Assistance Program								
	93.778	15-0809	CHEC Professional 15	7/1/2014-6/30/2015	-	61,641	61,641	-
Medical Assistance Program								
	93.778	14-1009	CHEC Admin 14	7/1/2013-6/30/2014	7,351	17,263	9,912	-
Medical Assistance Program								
	93.778	15-0809	CHEC Admin 15	7/1/2014-6/30/2015	-	12,095	15,499	3,404
Medical Assistance Program								
	93.778	14-1009	Medicaid (Early Child TCM)	7/1/2013-6/30/2014	-	325,875	325,875	-
Medical Assistance Program								
	93.778	15-0809	Medicaid (Early Child TCM)	7/1/2014-6/30/2015	-	413,409	413,409	-
National Bioterrorism Hospital Preparedness Program								
	93.889	13-1482	HPP Regional 15	7/1/2014-6/30/2015	-	11,012	28,646	17,634
National Bioterrorism Hospital Preparedness Program								
	93.889	14-1220	HPP Regional 14	7/1/2013-6/30/2014	25,003	62,335	37,332	-
National Bioterrorism Hospital Preparedness Program								
	93.889	15-0860	MRC 15	7/1/2014-6/30/2015	-	5,000	5,000	-
National Bioterrorism Hospital Preparedness Program								
	93.889	14-1220	MRC 14	7/1/2013-6/30/2014	-	5,000	5,000	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs								
	93.919	14-0325	B&C 14	7/1/2013-6/30/2014	-	119,324	119,324	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs								
	93.919	15-0072	B&C 15	7/1/2014-6/30/2015	-	54,464	75,716	21,252
HIV Prevention Activities - Health Department Based								
	93.940	14-2088	HIV Testing & Counseling	1/1/2014-12/31/2014	-	103,872	108,343	4,471
HIV Prevention Activities - Health Department Based								
	93.940	13-2199	Target HIV Counseling	1/1/2013-12/31/2016	24,120	61,620	37,500	-
Assistance Programs for Chronic Disease Prevention and Control								
	93.945	14-0326	Heart Disease 14	7/1/2013-6/30/2014	-	7,874	7,874	-
Assistance Programs for Chronic Disease Prevention and Control								
	93.945	15-0069	Heart Disease 15	7/1/2014-6/30/2015	-	7,756	9,989	2,233
Preventive Health Services - Sexually Transmitted Diseases Control Grants								
	93.977	14-2088	STD General	1/1/2014-12/31/2014	23,793	79,122	55,329	-
Preventive Health and Health Services Block Grant								
	93.991	14-0326	PBG Injury Prevention 14	7/1/2013-6/30/2014	6,342	35,699	29,357	-
Preventive Health and Health Services Block Grant								
	93.991	15-0069	PBG Injury Prevention 15	7/1/2014-6/30/2015	-	19,448	22,306	2,858
Preventive Health and Health Services Block Grant								
	93.991	14-0326	Heart Disease 14	7/1/2013-6/30/2014	30,710	32,697	1,987	-
Preventive Health and Health Services Block Grant								
	93.991	15-0069	Heart Disease 15	7/1/2014-6/30/2015	-	23,829	46,159	22,330
Maternal and Child Health Services Block Grant to the States								
	93.994	14-1218	Prenatal to five 14	7/1/2013-6/30/2014	-	44,025	44,025	-
Maternal and Child Health Services Block Grant to the States								
	93.994	152700014	Prenatal to five 15	7/1/2014-6/30/2015	-	14,675	14,675	-
Maternal and Child Health Services Block Grant to the States								
	93.994	14-1218	MCH 14	7/1/2013-6/30/2014	-	173,111	173,111	-
Maternal and Child Health Services Block Grant to the States								
	93.994	152700014	MCH 15	7/1/2014-6/30/2015	-	57,704	57,704	-
Maternal and Child Health Services Block Grant to the States								
	93.994	14-0326	MCH Injury Prevention 14	7/1/2013-6/30/2014	-	35,727	59,498	23,771
Maternal and Child Health Services Block Grant to the States								
	93.994	15-0069	MCH Injury Prevention 15	7/1/2012-6/30/2013	-	35,727	35,727	-
Passed through State of Utah Department of Human Services:								
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals								
	93.042	14-0425	Title VII B Ombudsman	7/1/2013-6/30/2014	33,000	33,000	-	-
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals								
	93.042	15-0553	Title VII B Ombudsman	7/1/2014-6/30/2015	-	2,434	2,434	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services								
	93.043	14-0425	Title III D	7/1/2013-6/30/2014	8,000	30,891	22,891	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services								
	93.043	15-0553	Title III D	7/1/2014-6/30/2015	-	6,198	6,198	-
Aging Cluster:								
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers								
	93.044	14-0425	Title III B	7/1/2013-6/30/2014	460,269	509,154	48,885	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers								
	93.044	15-0553	Title III B	7/1/2014-6/30/2015	-	90,663	390,663	300,000
Special Programs for the Aging - Title III, Part C - Nutrition Services								
	93.045	14-0425	Title III C-1	7/1/2013-6/30/2014	204,845	605,590	400,745	-
Special Programs for the Aging - Title III, Part C - Nutrition Services								
	93.045	14-0425	Title III C-2	7/1/2013-6/30/2014	323,062	409,499	86,437	-

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned)			Receivable
					Dec. 31, 2013	Received	Expended	(Unearned) Dec. 31, 2014
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Passed through State of Utah Department of Human Services (Continued):								
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Title III C-1	7/1/2014-6/30/2015	\$ -	\$ 113,563	\$ 313,563	\$ 200,000
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Title III C-2	7/1/2014-6/30/2015	-	88,398	338,398	250,000
Nutrition Services Incentive Program	93.053	14-0425	NSIP	7/1/2013-6/30/2014	-	276,201	276,201	-
Nutrition Services Incentive Program	93.053	15-0553	NSIP	7/1/2014-6/30/2015	-	70,726	370,726	300,000
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	14-0425	Senior Medicare Patrol	7/1/2013-6/30/2014	9,000	35,579	26,579	-
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	15-0553	Senior Medicare Patrol	7/1/2014-6/30/2015	-	7,117	7,117	-
National Family Caregiver Support, Title III, Part E	93.052	14-0425	Title III E	7/1/2013-6/30/2014	51,541	210,484	158,943	-
National Family Caregiver Support, Title III, Part E	93.052	15-0553	Title III E	7/1/2014-6/30/2015	-	49,591	99,591	50,000
Substance Abuse and Mental Health Services - Projects of Reg	93.243	13-0043	PFS SFY15	7/1/2012-6/30/2015	-	-	45,194	45,194
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 15	1/15/2011-9/30/2014	-	128,013	288,179	160,166
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 14	1/15/2011-9/30/2014	200,451	794,349	593,898	-
Temporary Assistance for Needy Families	93.558	13-0044	Early Intervention - TANF SFY15	7/1/2012-6/30/2015	-	-	239,549	239,549
Social Services Block Grant	93.667	13-0053	MH Early Intervention - Settlement SFY 14	7/1/2013-6/30/2014	-	380,408	380,408	-
Social Services Block Grant	93.667	13-0044	MH Early Intervention SFY 15	7/1/2014-6/30/2015	-	-	374,678	374,678
Social Services Block Grant	93.667	13-0306	SSBG	7/1/2013-6/30/2014	161,702	392,159	230,457	-
Social Services Block Grant	93.667	15-0553	SSBG	7/1/2014-6/30/2015	-	-	168,922	168,922
Medical Assistance Program	93.778	13-2583	Title XIX Med Waiver Admin	7/1/2013-6/30/2014	11,384	36,040	24,656	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2013-6/30/2015	-	16,855	33,202	16,347
Medical Assistance Program	93.778	13-2583	Title XIX New Choice Waiver	7/1/2013-6/30/2014	31,036	71,955	40,919	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2014-6/30/2015	10,242	52,670	42,428	-
Medical Assistance Program	93.778	13-2583	Title XIX Med Waiver	7/1/2013-6/30/2014	(19,848)	42,555	62,403	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver	7/1/2014-6/30/2015	-	16,627	77,746	61,119
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	15-0553	SHIP	7/1/2013-6/30/2015	-	1,286	1,286	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	14-0425	SEN_MED_PATROL	7/1/2013-6/30/2014	-	33,614	33,614	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	15-0553	SEN_MED_PATROL	7/1/2014-6/30/2015	-	6,139	6,139	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	AGE14124C	Arthritis Program 15	7/1/2014-6/30/2015	-	6,350	17,250	10,900
Assistance Programs for Chronic Disease Prevention and Control	93.945	14-0889	Arthritis Program 14	7/1/2013-6/30/2014	6,950	26,750	19,800	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Adult SFY14	7/1/2012-6/30/2015	165,694	497,083	331,389	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Adult SFY15	7/1/2012-6/30/2015	-	137,024	331,614	194,590
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY14	7/1/2012-6/30/2015	43,155	137,627	94,472	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY15	7/1/2012-6/30/2015	-	71,960	86,354	14,394
Block Grants for Community Mental Health Services	93.958	14-0855	FRF SFY14	7/1/2013-6/30/2016	2,120	6,361	4,241	-
Block Grants for Community Mental Health Services	93.958	14-0855	FRF SFY15	7/1/2013-6/30/2016	-	3,334	4,040	706
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTA SFY14	7/1/2012-6/30/2015	1,001,533	1,659,483	657,950	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTA SFY15	7/1/2012-6/30/2015	-	552,212	1,674,519	1,122,307
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY14	7/1/2012-6/30/2015	549,619	1,308,782	759,163	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY15	7/1/2012-6/30/2015	-	467,131	860,845	393,714
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY15	7/1/2012-6/30/2015	-	4,904	5,961	1,057
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTF SFY14	7/1/2012-6/30/2015	145,175	229,052	83,877	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTF SFY15	7/1/2012-6/30/2015	-	151,748	197,337	45,589
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTD SFY15	7/1/2012-6/30/2015	-	316,036	530,056	214,020
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTD SFY14	7/1/2012-6/30/2015	280,822	512,570	231,748	-
Passed through State of Utah Department of Workforce Services:								
Centers for Disease Control and Prevention_ Investigations and Technical Assistance								
Temporary Assistance for Needy Families	93.558	15-0180	Building Healthy Communities Program Grant	7/1/2014-6/30/2015	-	4,984	9,969	4,985
Temporary Assistance for Needy Families	93.558	13-0255	Safe Passage Grant-Keams	7/1/2013-6/30/2015	6,215	33,229	30,098	3,084
Temporary Assistance for Needy Families	93.558	15-1065	STEM	9/1/2014-8/30/2017	-	2,044	10,514	8,470
Temporary Assistance for Needy Families	93.558	14-0373	Safe Passage Grant - Matheson/Brockbank	7/1/2013-6/30/2016	18,521	68,995	62,038	11,564
Temporary Assistance for Needy Families	93.558	14-0663	HS Support Grant	7/1/2013-6/30/2015	7,157	29,424	27,631	5,364
Refugee and Entrant Assistance -State Administered Programs	93.566	13-1531	Refugee Mental Health	9/1/2012-9/30/2014	18,370	85,000	72,001	5,371
Child Care and Development Block Grant	93.575	14-0258	Two-Year Old Quality Improvement	10/1/2014-9/30/2016	-	-	4,100	4,100
Child Care and Development Block Grant	93.575	14-1192	AASP	7/1/2014-6/30/2015	-	-	50,098	50,098
Child Care and Development Block Grant	93.575	15-0515	AASP	7/1/2013-6/30/2014	47,392	151,170	103,778	-
Total U.S. Department of Health and Human Services					4,266,299	15,098,762	15,528,838	4,696,375

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2013	Received	Expended	Receivable (Unearned) Dec. 31, 2014
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES								
Direct Programs:								
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	1/1/2014-12/31/2014	\$ -	\$ 61,538	\$ 82,184	\$ 20,646
Foster Grandparents/Senior Companion Cluster:								
Foster Grandparent Program	94.011	12SFPUT001	FGP	1/1/2014-12/31/2014	-	170,955	334,312	163,357
Senior Companion Program	94.016	12SCPIT001	SCP	1/1/2014-12/31/2014	-	172,612	337,552	164,940
Passed through the State of Utah Department of Community and Culture:								
AmeriCorps	94.006	15-1376	AmeriCorps-MVP	10/1/2014-9/30/2015	-	-	41,577	41,577
AmeriCorps	94.006	14-1769	AmeriCorps-MVP	10/1/2013-12/31/2014	<u>35,605</u>	<u>90,750</u>	<u>118,714</u>	<u>63,569</u>
Total Corporation for National and Community Services					35,605	495,855	914,339	454,089
U.S. DEPARTMENT OF HOMELAND SECURITY								
Passed through the State of Utah Department of Public Safety:								
Homeland Security Grant Program	97.067	EH13153C	Homeland Security	9/1/2013-8/31/2015	-	1,498	1,498	-
Passed through the Utah Division of Emergency Management:								
Homeland Security Grant Program	97.067	EH11143C	State Homeland Security Grant	1/1/2011-12/31/2014	<u>-</u>	<u>11,074</u>	<u>11,074</u>	<u>-</u>
Total U.S. Department of Homeland Security					<u>-</u>	<u>12,572</u>	<u>12,572</u>	<u>-</u>
Total expenditures of federal awards					<u>\$ 8,213,119</u>	<u>\$ 40,847,294</u>	<u>\$ 41,088,758</u>	<u>\$ 8,426,883</u>

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. General

The schedule of expenditures of federal awards presents the activity of all federal award programs of Salt Lake County, Utah (the County). The County reporting entity is defined in Note 1 to the County’s basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through from other government agencies are included on the schedule.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for awards received by governmental funds as described in Note 1 to the County’s basic financial statements.

Most of the federal awards are expenditure-driven grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; grants received in advance are recorded as unearned revenue until earned. Donated food are recorded at fair value in the Grant Programs Fund as an inventory asset and federal revenue when received. Donated food commodity inventories are recorded as expenditures when they are consumed.

Note 3. Subrecipients of Federal Award Programs

Amounts provided to subrecipients from the County for the year ended December 31, 2014 from each federal program are summarized as follows:

CFDA Number	Program Title	Amount
14.218	Community Development Block Grant / Entitlement Grants	\$ 1,565,382
14.231	Emergency Solutions Grants Program	165,237
14.239	Home Investment Partnerships Program	234,850
14.703	Sustainable Communities Regional Planning Grant Program	358,250
14.900	Lead-Based Paint Hazard Control In Privately-Owned Housing	485,310
20.205	Highway Planning and Construction	1,268
66.440	Urban Waters Small Grants	30,161
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	112,903
93.566	Refugee and Entrant Assistance - State Administered Programs	63,648
93.575	Child Care and Development Block Grant	153,876
93.667	Social Services Block Grant	355,587
93.959	Block Grants for Prevention and Treatment of Substance Abuse	238,592

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Note 4. Relationship to County's Financial Statements

Federal awards expended on the schedule of expenditures of federal awards for the year ended December 31, 2014 are also reported in the County's financial statements as program revenues on the statement of activities and as intergovernmental and grant revenue on the statement of revenues, expenditures, and changes in fund balances except as follows:

- The County received noncash vouchers in the Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA Number 10.557) totaling \$13,633,300. Noncash vouchers are considered direct assistance to individuals and, accordingly, are not reported as revenue on the County's financial statements; noncash vouchers are included on the schedule of expenditures of federal awards.
- The County received interest rate subsidies of \$2,706,427, which are not reported on the schedule of expenditures of federal awards.
- The County also received tobacco grant monies of \$17,485 during 2014 as a service provider for the State of Utah; this grant is not reported on the schedule of expenditures of federal awards.



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*

Honorable Mayor Ben McAdams and Members of the County Council
Salt Lake County, Utah

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, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 County's financial statements are free from 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Agui & Company, PC

Orem, Utah
June 29, 2015



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Honorable Mayor Ben McAdams and Members of the County Council
Salt Lake County, Utah

Report on Compliance for Each Major Federal Program

We have audited the compliance of Salt Lake County, Utah (the County) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014.

The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County'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 County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of the County 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 County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2015, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 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 basic financial statements or to the basic 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 basic financial statements as a whole.

Agui & Company, PC

Orem, Utah
June 29, 2015

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2014

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 2014

I. Summary of auditor's results:

Financial Statements:

Type of auditor's report issued: unmodified

Internal control over financial reporting:

-Material weaknesses 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

Federal Awards:

Internal control over major programs:

-Material weaknesses identified? ___ yes X no

-Significant deficiencies identified that are not considered to be material weaknesses?
 ___ yes X none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster:</u>
14.239	Home Investment Partnerships Program
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing
	<i>Aging Cluster:</i>
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging – Title II, Part C – Nutrition Services
93.053	Nutrition Services Incentive Program
93.069	Public Health Emergency Preparedness
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.959	Block Grants for Prevention and Treatment of Substance Abuse

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended December 31, 2014

Dollar threshold used to distinguish between type A and type B programs: \$ 1,232,663

Auditee qualified as low-risk auditee? X yes no

II. Financial statement findings:

No matters were reported.

III. Federal award findings and questioned costs:

No matters were reported.