

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

Year Ended December 31, 2013

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**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2013

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2012	Received	Expended	Receivable (Unearned) Dec. 31, 2013
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Passed through State of Utah Office of Education:								
National School Lunch Program	10.555	S4	National School Lunch (Food Reimbursement)	Open	\$ 3,564	\$ 49,642	\$ 49,743	\$ 3,665
Child and Adult Care Food Program	10.558	-	Food Reimburse 13	1/1/2013-12/31/2013	7,927	124,611	124,678	7,994
Passed through State of Utah Department of Health:								
Special Supplemental Nutrition Program for Women Infants and Children	10.557	13-1752	WIC 13	10/1/2012-9/30/2013	1,019,275	4,188,245	3,537,843	368,873
Special Supplemental Nutrition Program for Women Infants and Children	10.557	14-1273	WIC 14	10/1/13-9/30/2014	-	737,536	1,136,129	398,593
Special Supplemental Nutrition Program for Women Infants and Children	10.557	-	Noncash Vouchers	1/1/2013-12/31/2013	-	14,571,821	14,571,821	-
Summer Food Service Program for Children	10.559	13-0897	Summer Food 13	7/1/2011-6/30/2013	4,300	4,700	400	-
Summer Food Service Program for Children	10.559	14-0028	Summer Food 14	7/1/2013-6/30/2014	-	9,100	4,600	(4,500)
Passed through Great Salt Lake Resource Conservation and Development:								
Cooperative Forestry Assistance	10.664	10-DG-11046000-615	Utah Forestry, Fire and State Lands Redesign Grant	7/21/2010-12/10/2013	-	4,000	4,000	-
Schools and Roads - Grants to Counties	10.666	-	Forest Reserve	1/1/2012-12/31/2012	38,544	38,544	-	-
Forest Health Protection	10.680	13-DG-11046000-808	USFS Weed Management 2012	5/24/2012-12/1/2012	-	448	448	-
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 Utah State Department of Natural Resources, Division of Forestry, Fire and State Lands:								
Urban and Community Forestry Program	10.675	20JR	Invasive Species Suppression and Re-Vegetation	7/17/2012-5/30/2012	-	14,000	14,000	-
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	729,878	1,630,109	1,218,151	317,920
Total U.S. Department of Agriculture					1,803,488	21,372,756	20,664,313	1,095,045
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Direct Programs:								
CDBG - Entitlement Grants Cluster:								
Community Development Block Grants / Entitlement Grants	14.218	B-12-UC-49-0001	CDBG	7/1/2012-6/30/2014	1,024,480	1,754,681	1,517,473	787,272
Emergency Solutions Grants Program	14.231	E-11-MC-49-0003	Emergency Shelter	7/1/2012-6/30/2014	56,281	236,338	208,836	28,779
Home Investment Partnerships Program	14.239	M-12-DC-49-0206	HOME	7/1/2012-6/30/2014	861,763	2,518,133	2,469,331	812,961
Sustainable Communities Regional Planning Grant Program	14.703	UTRIP0036-10	Sustainable Communities	2/15/2011-2/14/2013	293,188	1,235,088	1,580,843	638,943
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	UTLHB0403-08	Lead Hazard Control Grant	8/1/2013-7/31/2016	-	-	73,797	73,797
Passed through State of Utah Department of Economic Development:								
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11314C	St. Mark's Tower	7/1/2012-6/30/2013	-	31,809	38,171	6,362
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11314C	St. Mark's Tower	7/1/2013-6/30/2014	-	35,437	35,437	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11313C	Calvary	7/1/2012-6/30/2013	-	18,081	18,081	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11313C	Calvary	7/1/2013-6/30/2014	4,378	4,378	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11315C	St. Mark's Millcreek	7/1/2012-6/30/2013	-	5,793	7,044	1,251
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11315C	St. Mark's Millcreek	7/1/2013-6/30/2014	-	7,501	7,501	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11223C	Odd Fellows	1/1/2013-12/31/2013	-	11,454	13,181	1,727
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11316C	Wasatch Manor	7/1/2012-6/30/2013	12,025	52,924	49,758	8,859
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11316C	Wasatch Manor	7/1/2013-6/30/2014	-	53,157	53,157	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2013-12/31/2013	-	28,894	29,806	912
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2013-12/31/2013	-	19,172	21,878	2,706
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2013-12/31/2013	-	36,506	36,506	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2013-12/31/2013	-	15,736	25,414	9,678
Total U.S. Department of Housing and Urban Development					2,252,115	6,065,082	6,186,214	2,373,247
<b>U.S. DEPARTMENT OF THE INTERIOR</b>								
Direct Programs:								
Payments in Lieu of Taxes	15.226	-	Direct Payments with Unrestricted Use	1/1/2013-12/31/2013	-	226,395	226,395	-
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Direct Programs:								
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0556	SCAAP	7/1/2012-06/30/2013	-	399,321	399,321	-
Bulletproof Vest Partnership Program	16.607	2012BOBX06135872	Bullet Proof Vests	4/1/2006-3/31/2014	22,617	19,890	(721)	2,006

**SALT LAKE COUNTY, UTAH**  
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Year Ended December 31, 2013

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2012	Received	Expended	Receivable (Unearned) Dec. 31, 2013
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>								
Passed through State of Utah Commission on Criminal & Juvenile Justice: Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	11J10	Hi-Risk Substance Abuse Treatment Program	1/1/2013-9/30/2013	\$ 7,685	\$ 45,185	\$ 37,500	\$ -
Missing Children's Assistance	16.543	10-SALT-UT-SA13 & 14-WEST-US-SA13	National Children's Alliance Grant	1/1/2013-12-31-2013	20,000	28,000	18,000	10,000
Passed through State of Utah Office of Crime Victim Reparations: JAG Program Cluster: Crime Victim Assistance	16.575	12-VOCA-52	VOCA 2012	7/1/2012-6/30-2013	17,235	48,706	57,753	26,282
Edward Byrne Memorial Justice Assistance Grant Program	16.738	10A-70	J.A.G.	10/1/2008-4/30/2013	-	30,210	30,210	-
Passed through Unified Police Department: JAG Program Cluster: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2372	Substance Abuse Day Treatment Program	1/1/2013-12-31-2013	-	40,435	40,435	-
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	-	48,932	73,509	24,577
JAG Program Cluster: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2372	Training & C-Track Development	10/1/2011-9/30/2014	12,571	12,571	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0738	Training & C-Track Development	10/1/2012-9/30/2015	-	23,690	23,690	-
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government	16.804	2011-DJ-BX-0738	Prosecution and Court Programs	1/10/2013-9/15/2015	-	4,996	4,996	-
Total U.S. Department of Justice					80,108	701,936	684,693	62,865
<b>U.S. DEPARTMENT OF LABOR</b>								
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	-	238,255	302,909	64,654
Senior Community Service Employment Program	17.235	13-0950	Title V	7/1/2012-6/30/2013	73,514	341,251	267,737	-
Passed through State of Utah Department of Workforce Services: WIA Youth Activities	17.259	12-6185	Youth Employability Program 2012	10/1/2011-6/30/2013	94	18,184	18,090	-
Total U.S. Department of Labor					73,608	597,690	588,736	64,654
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Passed through State of Utah Department of Natural Resources: Recreation Trails Program	20.219	450-500-5050-7140- 17JR	Jordan River Trail-Equestrian Trail	1/12/2011-12-31-2012	59,101	59,101	100,000	100,000
Passed through State of Utah Department of Public Safety: Highway Planning and Construction	20.205	10-8147	STIP 2009-2012	8/18/2009-9/30/2014	-	-	30,132	30,132
Highway Safety Cluster: Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8090306	DUI Overtime Reimbursement	1/1/2012-12/31/2013	512	512	1,128	1,128
Safety Belt Performance Grants	20.609	K3130410	Highway Safety 13 - Child Safety	10/1/2012-9/30/2013	3,446	35,168	31,722	-
Safety Belt Performance Grants	20.609	PS130702	Highway Safety 13 - Bike and Helmet	10/1/2012-9/30/2013	-	13,303	13,303	-
Safety Belt Performance Grants	20.609	CP120212	Highway Safety 14	10/1/2013-9/30/2014	-	-	10,250	10,250
Total U.S. Department of Transportation					63,059	108,084	186,535	141,510
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>								
Passed through State of Utah Library Division: Grants to States	45.310	USL 13-0051	Speak Up! Multi-Media Storytelling for Refugee Students	9/1/2012-6/30/2013	(15,580)	-	15,580	-
Grants to States	45.310	USL 14-0066	Tablets for Programming with Patrons with Disabilities	5/15/2013-6/30/2014	-	6,000	-	(6,000)
Grants to States	45.310	USL 14-0070	ILEAD USA Team	7/2/2013-9/30/2013	-	525	183	(342)
Total Institute of Museum and Library Services					(15,580)	6,525	15,763	(6,342)
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
Passed through State of Utah Department of Environmental Quality: Urban Waters Small Grants	66.440	PV13141, PV13142	EPA Urban Water Small Grant	5/1/2013-4/30/2015	-	-	28,578	28,578
Nonpoint Source Implementation Grants	66.460	NN09154C	Jordan River Restoration	10/19/2009-9/30/2012	73	73	-	-
Nonpoint Source Implementation Grants	66.460	PV10122C	JR 319 Study (Stream Guide)	7/1/2010-6/30/2015	-	-	20,907	20,907
Capitalization Grants for Drinking Water State Revolving Funds-Recovery	66.468	13-1040	DEQ Drinking Water 13	7/1/2012-6/30/2013	-	12,157	12,157	-
Environmental Protection Consolidated Grants for the Insular Areas - Program Support	66.600	PV08166C	Utah Watershed Coordinating Council (UWCC)	4/30/2013-12/31/2013	-	15,000	30,000	15,000

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<b>ENVIRONMENTAL PROTECTION AGENCY (Continued)</b>								
Passed through State of Utah Department of Environmental Quality (Continued):								
Performance Partnership Grants	66.605	140787	DEQ Drinking Water 14	7/1/2013-6/30/2014	\$ -	\$ 12,157	\$ 12,157	\$ -
Performance Partnership Grants	66.605	140787	DEQ Lead 14	7/1/2013-6/30/2014	-	750	750	-
Performance Partnership Grants	66.605	131040	DEQ Lead 13	7/1/2012-6/30/2013	-	750	750	-
Performance Partnership Grants	66.605	131040	DEQ Asbestos 13	7/1/2012-6/30/2013	-	1,125	1,125	-
Performance Partnership Grants	66.605	140787	DEQ Asbestos 14	7/1/2013-6/30/2014	-	375	375	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	NN01136C	Eco-System Restoration at Bingham Junction	10/1/2008-12/31/2013	61,851	61,851	43,627	43,627
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	NN11125C	Midvale Slag Restoration (EDA CERCLA)	4/11/2011-6/30/2013	15,151	15,151	-	-
Passed through the Utah Society of Environmental Education:								
Environmental Education Grants	66.951	n/a	Region 8 Small Grants Program	1/1/2013-12/31/2013	-	1,750	1,750	-
Total Environmental Protection Agency					77,075	121,139	152,176	108,112
<b>U.S. DEPARTMENT OF ENERGY</b>								
Passed through Salt Lake City, Utah:								
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	PD12182C	Solar Photovoltaic	2/15/2012-2/14/2013	-	62,190	62,190	-
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Passed through State of Utah Office of Education:								
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2013-6/30/2014	-	6,860	10,160	3,300
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2012-6/30/2013	5,450	12,304	6,854	-
Twenty-First Century Community Learning Centers	84.287	-	Magna After School Program	7/1/2012-9/30/2014	34,345	177,565	213,810	70,590
Twenty-First Century Community Learning Centers	84.287	-	Kearns After School Program	7/1/2011-9/30/2013	37,762	146,662	125,468	16,568
Total U.S. Department of Education					77,557	343,391	356,292	90,458
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Direct Programs:								
Refugee and Entrant Assistance - Discretionary Grants	93.576	90ZR00020/01	RAPP	9/30/2010-9/29/2013	11,438	85,000	73,562	-
Basic Center Grant	93.623	90CY2426	Basic Center Program	9/30/2010-9/29/2014	-	200,000	200,000	-
Basic Center Grant	93.623	90CX6894	Milestone Program	9/30/2012-9/29/2014	-	177,844	196,772	18,928
Block Grants for Community Mental Health Services	93.958	12-1612	School Based Mental Health Services	2/7/2012-9/30/2013	10,763	27,115	16,352	-
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	-	10,000	21,000	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	9,961	9,961	-	-
Special Programs for the Aging - Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE13174C	Aging and Disability Resource Connection VA	3/1/2013-2/28/2014	-	-	19,004	19,004
Passed through State of Utah Department of Health:								
Public Health Emergency Preparedness	93.069	13-1482	Preparedness 13	7/1/2012-6/30/2013	311,365	632,087	320,722	-
Public Health Emergency Preparedness	93.069	14-1220	Preparedness 14	8/10/2013-8/9/2014	-	182,439	277,441	95,002
Public Health Emergency Preparedness	93.069	14-1220	City Readiness 14	8/10/2013-8/9/2014	-	68,198	76,907	8,709
Public Health Emergency Preparedness	93.069	13-1482	City Readiness 13	7/1/2012-6/30/2013	74,224	195,582	121,358	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	14-0325	Cancer Control 14	7/1/2013-6/30/2014	-	-	3,050	3,050
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	14-0325	Cancer Promo 14	7/1/2013-6/30/2014	-	10,000	10,000	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	14-0325	Cancer Scheduling 14	7/1/2013-6/30/2014	-	11,054	30,558	19,504
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	12-1925	TB Elimination	1/1/2013-12/31/2013	-	111,313	111,313	-
Immunization Cooperative Agreements	93.268	13-1946	Perinatal 13	1/1/2013-12/31/2013	-	37,800	37,800	-
Immunization Cooperative Agreements	93.268	13-1946	Immunizations 13	1/1/2013-12/31/2013	-	134,258	134,258	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Be Wise 13	7/1/2012-6/30/2013	-	114,088	114,088	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Be Wise 14	7/1/2013-6/30/2014	-	54,000	54,000	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1753	Biosense	9/1/2012-8/31/2015	-	77,921	87,094	9,173

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>								
Passed through State of Utah Department of Health (Continued):								
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Cancer Control 13	7/1/2012-6/30/2013	\$ 3,309	\$ 8,809	\$ 5,500	\$ -
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Cancer Control 14	7/1/2013-6/30/2014	-	9,300	9,300	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Cancer Policy 13	7/1/2012-6/30/2013	-	48,750	48,750	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Cancer Policy 14	7/1/2013-6/30/2014	-	24,980	57,693	32,713
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Cancer Promotion 13	7/1/2012-6/30/2013	10,000	20,000	10,000	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Cancer Scheduling 13	7/1/2012-6/30/2013	-	65,767	65,767	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Comprehensive Tobacco 13	7/1/2012-6/30/2013	-	82,209	82,209	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0324	Comprehensive Tobacco 14	7/1/2013-6/30/2014	-	43,618	65,727	22,109
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	13-1796	Diabetes 13	7/1/2012-6/30/2013	5,328	29,561	24,233	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	11-1474	Flu Surveillance 13	6/1/2012-5/31/2013	35,870	99,373	63,503	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	11-1474	Flu Surveillance 14	6/1/2013-5/31/2014	-	-	27,970	27,970
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 13	8/1/2012-7/31/2013	-	21,694	21,694	-
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	-	8,516	10,031	1,515
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	93.539	13-1637	PPHF Adult Imms Outreach	12/1/2013-6/30/2013	10,000	10,000	-	-
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	93.539	13-1935	Pertussis Campaign	12/1/2013-6/30/2013	-	82,500	82,500	-
Temporary Assistance for Needy Families	93.558	13-1840	TANF HM V 13	5/1/2011-3/31/2013	-	27,586	27,586	-
Temporary Assistance for Needy Families	93.558	13-1450	MI HM V 14 (HRSA)	10/1/2011-9/30/2014	-	-	102,896	102,896
Temporary Assistance for Needy Families	93.558	13-1450	MI HM V 13 (HRSA)	7/1/2012-9/29/2013	32,904	255,683	222,779	-
Temporary Assistance for Needy Families	93.558	13-1840	TANF HM V 12	5/1/2012-3/31/2013	3,119	3,119	-	-
Refugee and Entrant Assistance-State Administered Programs	93.566	13-1946	Refugee TB	1/1/2013-12/31/2013	-	15,000	15,000	-
Medicare-Supplementary Medical Insurance - Recovery Act	93.774	14-0325	Cancer Control 14	7/1/2013-6/30/2014	-	29,202	29,202	-
Medical Assistance Program	93.778	14-1009	CHEC Professional 14	7/1/2013-6/30/2014	-	43,766	43,766	-
Medical Assistance Program	93.778	13-1313	CHEC Professional 13	7/1/2012-6/30/2013	(2,035)	54,732	56,767	-
Medical Assistance Program	93.778	14-1009	CHEC Admin 14	7/1/2013-6/30/2014	-	8,382	15,733	7,351
Medical Assistance Program	93.778	13-1313	CHEC Admin 13	7/1/2013-6/30/2014	7,090	24,943	17,853	-
Medical Assistance Program	93.778	14-1009	Medicaid (Early Child TCM)	7/1/2013-6/30/2014	-	796,243	796,243	-
National Bioterrorism Hospital Preparedness Program	93.889	13-1482	HPP Regional 13	7/1/2012-6/30/2013	27,055	86,235	59,180	-
National Bioterrorism Hospital Preparedness Program	93.889	14-1220	HPP Regional 14	7/1/2013-6/30/2014	-	30,998	56,001	25,003
National Bioterrorism Hospital Preparedness Program	93.889	13-1482	MRC 13	7/1/2012-6/30/2013	5,000	10,000	5,000	-
National Bioterrorism Hospital Preparedness Program	93.889	14-1220	MRC 14	7/1/2013-6/30/2014	-	5,000	5,000	-
HIV Prevention Activities - Health Department Based	93.940	11-2150	HIV Ethnic Minorities	1/1/2013-12/31/2013	-	48,000	48,000	-
HIV Prevention Activities - Health Department Based	93.940	13-1946	HIV Testing & Counseling	1/1/2013-12/31/2013	39,680	78,944	39,264	-
HIV Prevention Activities - Health Department Based	93.940	13-2199	Target HIV Counseling	1/1/2013-12/31/2016	-	25,880	50,000	24,120

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2013

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2012	Received	Expended	Receivable (Unearned) Dec. 31, 2013
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>								
Passed through State of Utah Department of Health (Continued):								
Assistance Programs for Chronic Disease Prevention and Control	93.945	13-1635	Arthritis Program 13	7/1/2012-6/30/2013	\$ -	\$ 16,800	\$ 16,800	\$ -
Assistance Programs for Chronic Disease Prevention and Control	93.945	13-1635	Arthritis Program 14	7/1/2013-6/30/2014	-	6,950	13,900	6,950
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	13-1946	STD General	1/1/2013-12/30/2013	-	88,876	112,669	23,793
Preventive Health and Health Services Block Grant	93.991	14-0326	PBG Injury Prevention 14	7/1/2013-6/30/2014	-	6,257	12,599	6,342
Preventive Health and Health Services Block Grant	93.991	13-1796	PBG Injury Prevention 13	7/1/2012-6/30/2013	3,201	9,748	6,547	-
Preventive Health and Health Services Block Grant	93.991	14-0326	Heart Disease 14	7/1/2013-6/30/2014	-	14,875	45,585	30,710
Preventive Health and Health Services Block Grant	93.991	13-1796	Heart Disease 13	7/1/2012-6/30/2013	21,726	52,649	30,923	-
Maternal and Child Health Services Block Grant to the States	93.994	14-1218	Prenatal to five 14	7/1/2013-6/30/2014	-	29,350	29,350	-
Maternal and Child Health Services Block Grant to the States	93.994	13-1751	Prenatal to five 13	7/1/2012-6/30/2013	29,350	58,700	29,350	-
Maternal and Child Health Services Block Grant to the States	93.994	14-1218	MCH 14	7/1/2013-6/30/2014	-	115,407	115,407	-
Maternal and Child Health Services Block Grant to the States	93.994	13-1751	MCH 13	7/1/2012-6/30/2013	115,407	230,814	115,407	-
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	35,727	-
Maternal and Child Health Services Block Grant to the States	93.994	13-1796	MCH Injury Prevention 13	7/1/2012-6/30/2013	35,727	71,454	35,727	-
Passed through State of Utah Lieutenant Governor's Office:								
Voting Access for Individuals with Disabilities - Grants to States	93.617	-	Voting Access for Individuals with Disabilities	12/1/2012-11/30/2013	-	10,938	10,938	-
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	13-0950	Title VII B Ombudsman	7/1/2012-6/30/2013	6,756	16,586	9,830	-
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	-	5,000	13,000	8,000
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	13-0950	Title III D	7/1/2012-6/30/2013	5,037	36,823	31,786	-
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	460,269
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	13-0950	Title III B	7/1/2012-6/30/2013	93,259	552,477	459,218	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	13-0950	Title III B Training	7/1/2012-6/30/2013	143	917	774	-
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	204,845
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	13-0950	Title III C-1	7/1/2012-6/30/2013	65,230	689,292	624,062	-
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	323,062
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	13-0950	Title III C-2	7/1/2012-6/30/2013	50,765	334,222	283,457	-
Nutrition Services Incentive Program	93.053	13-0950	NSIP	7/1/2012-6/30/2013	212,326	212,326	-	-
Nutrition Services Incentive Program	93.053	14-0425	NSIP	7/1/2013-6/30/2014	-	165,711	165,711	-
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	-	10,000	19,000	9,000
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	13-0950	Senior Medicare Patrol	7/1/2012-6/30/2013	-	65,224	65,224	-
National Family Caregiver Support, Title III, Part E	93.052	14-0425	Title III E	7/1/2013-6/30/2014	-	67,038	118,579	51,541
National Family Caregiver Support, Title III, Part E	93.052	13-0950	Title III E	7/1/2012-6/30/2013	64,164	238,868	174,704	-
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 13	1/15/2011-9/30/2014	77,969	1,257,172	1,179,203	-
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 14	1/15/2011-9/30/2014	-	135,974	336,425	200,451
Social Services Block Grant	93.667	13-0053	MH Early Intervention - Settlement SFY 14	7/1/2012-6/30/2015	20,599	-	20,599	-
Social Services Block Grant	93.667	13-0044	MH Early Intervention SFY 13	7/1/2012-6/30/2015	-	28,839	28,839	-
Social Services Block Grant	93.667	13-0306	SSBG 13	7/1/2012-6/30/2014	217,582	371,198	315,318	161,702
Social Services Block Grant	93.667	13-0950	Alternatives	7/1/2012-6/30/2013	87,096	302,282	215,186	-
Medical Assistance Program	93.778	13-2583	Title XIX Med Waiver Admin	7/1/2013-6/30/2015	-	27,421	38,805	11,384
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2012-6/30/2013	-	50,530	50,530	-
Medical Assistance Program	93.778	13-2583	Title XIX New Choice Waiver	7/1/2013-6/30/2014	-	1,886	32,922	31,036
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2012-6/30/2013	-	24,616	34,858	10,242
Medical Assistance Program	93.778	13-2583	Title XIX Med Waiver	7/1/2013-6/30/2014	-	97,983	78,135	(19,848)
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver	7/1/2012-6/30/2013	-	78,337	78,337	-

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2013

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Receivable (Unearned) Dec. 31, 2012	Received	Expended	Receivable (Unearned) Dec. 31, 2013
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>								
Passed through State of Utah Department of Human Services (Continued):								
Centers for Medicare and Medicaid Services (CMS) Research,								
Demonstrations and Evaluations	93.779	13-0950	Health Insurance Counseling	7/1/2012-6/30/2013	\$ 9,544	\$ 12,915	\$ 3,371	\$ -
Block Grants for Community Mental Health Services	93.958	13-0044	DCFS Prevention SY 13	7/1/2012-6/30/2015	-	38,278	38,278	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Adult SFY14	7/1/2012-6/30/2015	-	165,695	331,389	165,694
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Adult SFY13	7/1/2012-6/30/2015	265,434	679,530	414,096	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY14	7/1/2012-6/30/2015	-	43,155	86,310	43,155
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY13	7/1/2012-6/30/2015	46,841	119,917	73,076	-
Block Grants for Community Mental Health Services	93.958	11-1262	FRF SFY14	7/1/2013-6/30/2016	-	-	2,120	2,120
Block Grants for Community Mental Health Services	93.958	11-1262	FRF SFY13	7/1/2010-6/30/2013	4,241	8,482	4,241	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTA SFY14	7/1/2012-6/30/2015	-	995,626	1,997,159	1,001,533
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTA SFY13	7/1/2012-6/30/2015	-	1,710,997	1,710,997	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY14	7/1/2012-6/30/2015	-	346,029	895,648	549,619
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY13	7/1/2012-6/30/2015	606,480	1,425,412	818,932	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTF SFY14	7/1/2012-6/30/2015	-	136,954	282,129	145,175
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTF SFY13	7/1/2012-6/30/2015	-	768,793	768,793	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTD SFY13	7/1/2012-6/30/2015	22,885	38,865	15,980	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTD SFY14	7/1/2012-6/30/2015	-	327,539	608,361	280,822
Passed through State of Utah Department of Workforce Services:								
Temporary Assistance for Needy Families	93.558	13-0255	Safe Passage Grant-Kearns	7/1/2012-6/30/2014	4,872	34,665	36,008	6,215
Temporary Assistance for Needy Families	93.558	10-2727	Safe Passage Grant-Matheson	7/1/2012-6/30/2013	8,048	28,554	39,027	18,521
Temporary Assistance for Needy Families	93.558	12-0583	Safe Passage Grant-Brockbank	7/1/2012-6/30/2013	6,661	27,247	20,586	-
Temporary Assistance for Needy Families	93.558	14-0373	Safe Passage Grant - Matheson/Brockbank	7/1/2013-6/30/2014	-	6,422	6,422	-
Temporary Assistance for Needy Families	93.558	14-0663	HS Support Grant	7/1/2013-6/30/2014	-	3,543	10,700	7,157
Refugee and Entrant Assistance -State Administered Programs	93.566	13-1531	Refugee Mental Health	9/1/2012-9/30/2014	-	52,743	71,113	18,370
Child Care and Development Block Grant	93.575	14-0258	At Risk Elementary School Age Programs	7/1/2012-6/30/2013	-	7,286	7,286	-
Child Care and Development Block Grant	93.575	13-2336	Kearns Recreation Center	4/15/2013-10/15/2013	-	22,255	22,255	-
Child Care and Development Block Grant	93.575	13-2308	Magna Recreation Center	4/15/2013-10/15/2013	-	25,000	25,000	-
Child Care and Development Block Grant	93.575	BJ12101C	AASP 12	7/1/2012-6/30/2013	29,479	151,000	121,521	-
Child Care and Development Block Grant	93.575	AE07273C	AASP 13	7/1/2013-6/30/2014	-	-	47,392	47,392
Refugee and Entrant Assistance -Discretionary Grants	93.576	AE07273C	Refugee 12	10/1/2011-9/30/2012	7,730	7,730	-	-
Total U.S. Department of Health and Human Services					2,713,623	16,961,948	18,514,624	4,266,299
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</b>								
Direct Programs:								
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	1/1/2012-12/31/2013	7,280	90,455	83,175	-
Foster Grandparents/Senior Companion Cluster:								
Foster Grandparent Program	94.011	12SFPUT001	FGP	1/1/2012-12/31/2013	31,658	366,344	334,686	-
Senior Companion Program	94.016	12SCPT001	SCP	1/1/2012-12/31/2013	31,965	369,143	337,178	-
Passed through the State of Utah Department of Community and Culture:								
AmeriCorps	94.006	13-1468	AmeriCorps-MVP	10/1/2012-9/30/2013	74,504	174,051	99,547	-
AmeriCorps	94.006	14-1769	AmeriCorps-MVP	10/1/2012-9/30/2013	-	-	35,605	35,605
Total Corporation for National and Community Services					145,407	999,993	890,191	35,605
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Passed through the State of Utah Department of Public Safety:								
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PP12107C	Presidentially Declared Disasters	4/18/2011-8/8/2012	38,116	38,116	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PC12102C	Presidentially Declared Disasters	4/18/2011-1/16/2013	80,516	80,516	-	-
Total U.S. Department of Homeland Security					118,632	118,632	-	-
<b>Total expenditures of federal awards</b>					<b>\$ 7,389,092</b>	<b>\$ 47,685,761</b>	<b>\$ 48,528,122</b>	<b>\$ 8,231,453</b>



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

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**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 commodities 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, 2013 from each federal program are summarized as follows:

CFDA Number	Program Title	Amount
14.218	Community Development Block Grant / Entitlement Grants	\$ 1,517,473
14.231	Emergency Shelter Grants Program	204,424
14.239	Home Investment Partnerships Program	2,250,016
14.703	Sustainable Communities Regional Planning Grant Program	1,501,942
14.900	Lead-Based Paint Hazard Control In Privately-Owned Housing	3,124
84.287	Twenty-First Century Community Learning Centers	6,943
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 Grants	80,690
93.575	Child Care and Development Block Grant	199,780
93.667	Social Services Block Grant	315,318
93.959	Block Grants for Prevention and Treatment of Substance Abuse	219,447

**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, 2013 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 \$14,571,821. 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 \$2,700,474, which are not reported on the schedule of expenditures of federal awards.
- The County also received tobacco grant monies of \$23,809 during 2013 as a service provider for the State of Utah; this grant is not reported on the schedule of expenditures of federal awards.



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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, 2013, 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 27, 2014.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Agui & Company, PC". The signature is written in a cursive style.

Orem, Utah  
June 27, 2014



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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, 2013. 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, 2013.

**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 financial statements of Salt Lake County, Utah as of and for the year ended December 31, 2013, and have issued our report thereon dated June 27, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 and is not a required part of the 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Orem, Utah  
June 27, 2014

**SALT LAKE COUNTY, UTAH**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended December 31, 2013

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No matters were reported in the prior year.

**SALT LAKE COUNTY, UTAH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ended December 31, 2013

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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:</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.275	Substance Abuse and Mental Health Services – Access to Recovery
93.283	Centers for Disease Control and Prevention – Investigations and Technical Assistance
93.958	Block Grants for Community Mental Health Services

Dollar threshold used to distinguish between type A and type B programs:      \$ 1,455,844

Auditee qualified as low-risk auditee?      X yes      \_\_\_ no



**SALT LAKE COUNTY, UTAH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
Year Ended December 31, 2013

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II. Financial statement findings:

No matters were reported.

III. Federal award findings and questioned costs:

No matters were reported.