

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

Year Ended December 31, 2016

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2015	Received	Expended	Receivable (Unearned) Dec. 31, 2016
U.S. DEPARTMENT OF AGRICULTURE									
<i>Forest Service Schools and Roads Cluster:</i>									
Passed through Great Salt Lake Resource Conservation and Development:									
Schools and Roads - Grants to Counties	10.666	PC15100	Forest Reserve	1/1/2014-12/31/2016	\$ -	\$ -	\$ 34,610	\$ 34,610	\$ -
Total Forest Service Schools and Roads Cluster					-	-	34,610	34,610	-
<i>Child Nutrition Cluster:</i>									
Passed through State of Utah Board of Education:									
National School Lunch Program	10.555	CST109	Child Nutrition Program (CNP)	Open	-	12,685	69,147	67,223	10,761
Total Child Nutrition Cluster					-	12,685	69,147	67,223	10,761
Passed through State of Utah Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2016)	10/1/2015-9/30/2016	-	8,020	94,084	86,064	-
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2017)	10/1/2016-9/30/2017	-	-	14,568	21,641	7,073
Passed through State of Utah Department of Health:									
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 16	10/1/2015-9/30/2016	-	815,248	4,146,398	3,331,150	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 17	10/1/2016-9/30/2017	-	-	277,583	1,361,753	1,084,170
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	Noncash Vouchers	1/1/2015-12/31/2015	-	-	12,439,169	12,439,169	-
Summer Food Service Program for Children	10.559	152700595	Summer Food 16	7/1/2015-6/30/2016	-	3,335	3,335	-	-
Summer Food Service Program for Children	10.559	152700595	Summer Food 17	7/1/2016-6/30/2017	-	-	4,945	4,945	-
Total U.S. Department of Agriculture					-	839,288	17,083,839	17,346,555	1,102,004
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
<i>CDBG - Entitlement Grants Cluster:</i>									
Direct Programs:									
Community Development Block Grants / Entitlement Grants	14.218	B-14-UC-49-0001	CDBG	7/1/2015-6/30/2016	1,100,910	554,962	1,879,257	1,324,550	255
Community Development Block Grants / Entitlement Grants	14.218	B-16-UC-49-0001	CDBG	7/1/2016-6/30/2017	922,301	-	802,082	1,295,426	493,344
Total CDBG - Entitlement Grants Cluster					2,023,211	554,962	2,681,339	2,619,976	493,599
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-14-UC-49-0003	Emergency Shelter	7/1/2015-6/30/2016	101,126	78,445	200,725	122,280	-
Emergency Solutions Grants Program	14.231	E-15-UC-40-0003	Emergency Shelter	7/1/2016-6/30/2017	100,413	-	-	108,322	108,322
Home Investment Partnerships Program	14.239	M-13-DC-49-0206	HOME	7/1/2013-6/30/2016	1,575,135	607,806	1,314,605	1,707,276	1,000,477
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	UTLHH0568-16	Lead Abatement Grant	8/1/2013-7/31/2016	-	492,757	1,101,250	608,493	-
Lead hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/3/2016-10/2/2019	-	-	43,163	128,352	85,189
Passed through Salt Lake County Homeless Coordinating Council:									
Continuum of Care Program	14.267	UT0088L8T001200	Continuum of Care	1/1/2016-12/31/2016	-	12,745	117,755	105,010	-
Passed through State of Utah Department of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2015-6/30/2016	-	6,459	45,211	38,752	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2016-6/30/2017	-	-	26,459	39,688	13,229
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140106	Calvary Tower	7/1/2015-6/30/2016	-	1,839	12,875	11,036	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	Calvary Tower	7/1/2016-6/30/2017	-	-	7,553	11,330	3,777
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2015-6/30/2016	-	1,270	8,889	7,619	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2016-6/30/2017	-	-	5,111	7,667	2,556
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140105	Odd Fellows	1/1/2016-12/31/2016	-	2,282	10,308	8,026	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2015-6/30/2016	-	8,950	62,648	53,698	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2016-6/30/2017	-	-	36,660	54,990	18,330
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2016-12/31/2016	-	6,529	30,221	29,233	5,541
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2016-12/31/2016	-	2,101	25,770	29,205	5,536
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2016-12/31/2016	-	3,233	32,459	38,968	9,742
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2016-12/31/2016	-	2,189	26,333	26,339	2,195
Total U.S. Department of Housing and Urban Development					3,799,885	1,781,567	5,789,334	5,756,260	1,748,493
U.S. DEPARTMENT OF THE INTERIOR									
Direct Programs:									
Payments in Lieu of Taxes	15.226	-	Direct Payments with Unrestricted Use	1/1/2016-12/31/2016	-	-	222,969	222,969	-
Total U.S. Department of the Interior					-	-	222,969	222,969	-
U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Drug Court Discretionary Programs	16.585	14-2580	BJA Drug Court	3/1/2014-9/30/2016	-	39,532	95,890	56,358	-
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0510	SCAAP	10/1/2015-9/30/2016	-	-	281,410	281,410	-
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	1/1/2016-12/31/2016	-	8,182	11,391	18,000	14,791

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2015	Received	Expended	Receivable (Unearned) Dec. 31, 2016
U.S. DEPARTMENT OF JUSTICE (Continued)									
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	13A32	JAG	7/1/2015-6/30/2016	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0949	JAG	10/1/2014-9/30/2017	-	-	10,000	10,000	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0661	JAG	10/1/2014-9/30/2017	28,482	-	28,482	28,482	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0813	JAG	10/1/2015-6/30/2018	58,576	-	58,576	58,576	-
Total U.S. Department of Justice					98,058	47,714	496,749	463,826	14,791
U.S. DEPARTMENT OF LABOR									
Passed through State of Utah Department of Human Services:									
Senior Community Service Employment Program	17.235	16-0380	Senior Employment	7/1/2015-6/30/2016	-	129,845	296,095	166,250	-
Senior Community Service Employment Program	17.235	16-0380	Senior Employment	7/1/2016-6/30/2017	-	-	160,417	304,141	143,724
Total U.S. Department of Labor					-	129,845	456,512	470,391	143,724
U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Planning and Construction Cluster:</i>									
Passed through the Utah Division of State Parks and Recreation:									
Recreation Trails Program	20.219	16-0979	Recreational Trails Program - Jordan River	7/1/2016-6/30/2017	-	-	77,378	77,378	-
Total Highway Planning and Construction Cluster					-	-	77,378	77,378	-
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	(MOA)	Highway Safety 16 - Bike and Helmet	10/1/2015-9/30/2016	-	4,250	12,750	8,500	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 17 - Bike and Helmet	10/1/2016-9/30/2017	-	-	4,250	8,500	4,250
State and Community Highway Safety	20.600	(MOA)	Highway Safety 16 - Child Safety	10/1/2015-9/30/2016	-	6,000	18,000	12,000	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 17 - Child Safety	10/1/2016-9/30/2017	-	-	6,000	12,000	6,000
State and Community Highway Safety	20.600	OP150406	Highway Safety Hispanic 16	10/1/2015-9/30/2016	-	6,708	12,301	26,361	20,768
Passed through the State of Utah Highway Safety Office:									
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	UHP DUI	UHP Traffic Safety - DUI	7/1/2015-6/30/2016	-	-	775	775	-
Total Highway Safety Cluster					-	16,958	54,076	68,136	31,018
Total U.S. Department of Transportation					-	16,958	131,454	145,514	31,018
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Education	43.008	NNX10AJ77H	University of Utah-Rocky Mountain Space Grant	1/1/2016-12/31/2016	-	-	10,100	10,100	-
Total National Aeronautics and Space Administration					-	-	10,100	10,100	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Passed through State of Utah Library Division:									
Grants to States	45.310	USL 15-0078	Reference USA	9/1/2016-8/31/2017	-	(10,277)	1,500	77,606	65,829
Total Institute of Museum and Library Services					-	(10,277)	1,500	77,606	65,829
ENVIRONMENTAL PROTECTION AGENCY									
<i>Drinking Water State Revolving Fund Cluster:</i>									
Capitalization Grants for Drinking Water State Revolving Funds	66.468	16-0039	DEQ Drinking Water 16	7/1/2015-6/30/2016	-	-	15,888	15,888	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468	17-0332	DEQ Drinking Water 17	7/1/2016-6/30/2017	-	-	12,820	12,820	-
Total Drinking Water State Revolving Fund Cluster					-	-	28,708	28,708	-
Direct Programs:									
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97841401	Eco-System Restoration at Bingham Junction	10/1/2008-12/31/2018	-	-	7,361	7,361	-
Passed through State of Utah Department of Environmental Quality:									
Nonpoint Source Implementation Grants	66.460	10-2724	Utah Watershed Coordinating Council (UWCC)	1/1/2016-12/31/2016	-	-	30,000	30,000	-
Nonpoint Source Implementation Grants	66.460	UW-96817801	Jordan River Murray/Taylorville Restoration	6/2/2014-6/30/2017	-	82,019	121,105	64,170	25,084
Performance Partnership Grants	66.605	16-0039	DEQ DW & AIR 16	7/1/2015-6/30/2016	-	-	1,500	1,500	-
Passed through State of Utah Department of Environmental Quality (Continued):									
Performance Partnership Grants	66.605	17-0332	DEQ DW & AIR 17	7/1/2016-6/30/2017	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Performance Partnership Grants	66.605	16-0039	DEQ Drinking Water (Perf) 16	7/1/2015-6/30/2016	-	-	14,090	14,090	-
Performance Partnership Grants	66.605	17-0332	DEQ Drinking Water (Perf) 17	7/1/2016-6/30/2017	-	-	11,360	11,360	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup Grant	1/1/2016-12/31/2017	-	1,437	348,070	346,633	-
Total Environmental Protection Agency					-	83,456	563,694	505,322	25,084

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U.S. DEPARTMENT OF EDUCATION									
Passed through State of Utah Board of Education:									
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2015-6/30/2016	\$ -	\$ 8,589	\$ 8,589	\$ -	\$ -
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2016-6/30/2017	-	-	5,805	26,518	20,713
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna	7/1/2014-6/30/2017	-	171,012	265,564	184,858	90,306
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Kearns	7/1/2014-6/30/2017	-	-	44,085	73,075	28,990
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna II	7/1/2015-6/30/2018	-	108,013	300,885	323,785	130,913
Total U.S. Department of Education					-	287,614	624,928	608,236	270,922
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
<i>Aging Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Center Function	7/1/2015-6/30/2017	-	-	92,079	188,939	96,860
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Administration	7/1/2015-6/30/2017	-	-	27,970	66,240	38,270
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Chore	7/1/2015-6/30/2017	-	-	23,238	36,689	13,451
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Legal	7/1/2015-6/30/2017	-	-	5,569	19,020	13,451
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Outreach	7/1/2015-6/30/2017	-	-	24,247	57,660	33,413
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Transportation	7/1/2015-6/30/2017	-	-	81,280	166,228	84,948
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Congregate Meal	7/1/2016-6/30/2017	-	292,306	441,660	432,388	283,034
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Meals on Wheels	7/1/2016-6/30/2017	-	147,041	274,720	418,419	290,740
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Administration	7/1/2015-6/30/2017	-	-	64,032	158,863	94,831
Nutrition Services Incentive Program	93.053	16-0380	NSIP	7/1/2015-6/30/2017	-	80,022	461,043	574,034	193,013
Total Aging Cluster					-	519,369	1,495,838	2,118,480	1,142,011
<i>TANF Cluster:</i>									
Passed through the Utah State Department of Health:									
Temporary Assistance for Needy Families	93.558	15DWS0082	MI HM V 16 (HRSA)	1/1/2016-12/31/2016	-	39,034	359,905	458,877	138,006
Temporary Assistance for Needy Families	93.558	172700319	Abstinence and Personal Responsibility Education for Teens	9/1/2016-6/30/2017	-	-	-	17,691	17,691
Passed through State of Utah Department of Human Services:									
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY16	7/1/2015-6/30/2020	-	29,441	173,795	144,354	-
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY17	7/1/2015-6/30/2020	-	-	142,966	324,615	181,649
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	15-1065	DWS STEM	9/1/2014-8/31/2017	-	16,829	59,464	52,763	10,128
Temporary Assistance for Needy Families	93.558	14-0373	Safe Passage Grant - Matheson/Brockbank	7/1/2014-6/30/2016	-	13,657	53,767	40,110	-
Temporary Assistance for Needy Families	93.558	14-0663	DWS HS Support - Cyprus	7/1/2014-6/30/2016	-	6,458	25,733	19,275	-
Temporary Assistance for Needy Families	93.558	YS16DWS0063	DWS Quality Improvement Grant - Pleasant Green	7/1/2015-6/30/2018	-	18,194	59,697	65,719	24,216
Temporary Assistance for Needy Families	93.558	YS15DWS0063	DWS Quality Improvement Grant - Kearns Jr.	7/1/2015-6/30/2018	-	17,176	109,358	137,654	45,472
Temporary Assistance for Needy Families	93.558	15DWS0158	DWS Youth Summer Employment	7/1/2015-6/30/2018	-	-	22,065	22,065	-
Temporary Assistance for Needy Families	93.558	17DWS0152		9/1/2016-8/31/2019	-	-	-	10,461	10,461
Temporary Assistance for Needy Families	93.558	17DWS0152		9/1/2016-8/31/2019	-	-	-	14,093	14,093
Temporary Assistance for Needy Families	93.558	1402UTTANF		7/1/2016-6/30/2017	660,853	-	331,044	660,853	329,809
Temporary Assistance for Needy Families	93.558	YS14278	DWS Summer Blast	6/1/2015-8/31/2017	-	-	9,060	9,060	-
Total TANF Cluster					660,853	140,789	1,346,854	1,977,590	771,525
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	162700287	CHEC Professional 16	7/1/2015-6/30/2016	-	1,200	56,044	54,844	-
Medical Assistance Program	93.778	162700987	CHEC Professional 17	7/1/2016-6/30/2017	-	-	5,389	8,363	2,974
Medical Assistance Program	93.778	162700287	CHEC Admin 16	7/1/2015-6/30/2016	-	51,991	61,830	9,839	-
Medical Assistance Program	93.778	162700987	CHEC Admin 17	7/1/2016-6/30/2017	-	-	12,319	35,780	23,461
Medical Assistance Program	93.778	162700044	Medicaid (Early Child TCM)	7/1/2015-6/30/2016	-	258,385	724,045	465,660	-
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2016-6/30/2017	-	-	280,797	280,797	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2015-6/30/2016	-	11,318	72,103	60,785	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2016-6/30/2017	-	-	42,765	61,886	19,121
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2015-6/30/2016	-	26,479	26,479	-	-
Medical Assistance Program	93.778	CA000000000143	Title XIX Med Waiver	7/1/2015-6/30/2016	-	54,448	54,448	-	-
Total Medicaid Cluster					-	403,821	1,336,219	977,954	45,556
Direct Programs:									
Transitional Living for Homeless Youth	93.550	CST120	Milestone TLP	10/1/2014-9/30/2017	-	20,874	206,646	202,034	16,262
Basic Center Grant	93.623	CST110	Basic Center Program	10/1/2016-9/30/2019	-	17,293	202,641	202,277	16,929

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through the Veteran's Administration:									
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	ADRC VA	10/1/2015-9/30/2016	\$ -	\$ -	\$ 20,233	\$ 31,915	\$ 11,682
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	ADRC VA	10/1/2016-9/30/2017	-	-	-	33,994	33,994
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	VD HCBS	10/1/2014-9/30/2015	-	147,730	147,730	-	-
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	VD HCBS	10/1/2015-9/30/2016	-	113,555	113,555	-	-
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	162700256	Preparedness 16	7/1/2015-6/30/2016	-	113,615	506,337	392,722	-
Public Health Emergency Preparedness	93.069	162701089	Preparedness 17	7/1/2016-6/30/2017	-	-	214,359	328,077	113,718
Public Health Emergency Preparedness	93.069	162700256	City Readiness 16	7/1/2015-6/30/2016	-	31,954	111,228	79,274	-
Public Health Emergency Preparedness	93.069	162701089	City Readiness 17	7/1/2016-6/30/2017	-	-	43,111	76,581	33,470
Public Health Emergency Preparedness	93.069	172700088	ZIKA Monitoring 17	7/1/2016-6/30/2017	-	-	38,241	38,241	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 16	9/1/2015-8/31/2016	-	9,917	69,917	60,000	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 17	9/1/2016-8/31/2017	-	-	13,035	36,402	23,367
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	152700469	Ebola Monitoring 16	4/1/2015-9/30/2016	-	29,860	158,033	128,173	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	152700587	Be Wise 16	7/1/2015-6/30/2016	-	35,062	143,446	108,384	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	162701037	Be Wise 17	7/1/2016-6/30/2017	-	-	91,302	172,520	81,218
Project Grants and Cooperative Agreements for Tuberculosis									
Control Programs	93.116	152700344	TB Elimination	1/1/2016-12/31/2016	-	-	85,160	85,160	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2016-8/31/2017	-	-	12,363	31,220	18,857
Affordable Care Act (ACA) Abstinence Education Program	93.235	172700338	ACA Abstinence	10/1/2016-9/30/2017	-	-	-	49,742	49,742
Immunization Cooperative Agreements	93.268	162700613	Perinatal 16	1/1/2016-12/31/2016	-	-	42,000	42,000	-
Immunization Cooperative Agreements	93.268	162700613	Immunizations 16	1/1/2016-12/31/2016	-	-	129,624	129,624	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700052	Biosense	9/1/2015-8/31/2017	-	16,781	52,761	60,637	24,657
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700052	Comprehensive Tobacco 16	9/1/2015-8/31/2016	-	21,901	72,543	50,642	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	172700039	Comprehensive Tobacco 17	9/1/2016-8/31/2017	-	-	44,995	82,943	37,948
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 16	7/1/2015-6/30/2016	-	18,838	89,939	71,101	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 17	7/1/2016-6/30/2017	-	-	10,441	51,739	41,298
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	152700167	Maternal Infant Home Vis 16	10/1/2015-9/30/2016	-	65,981	368,597	302,616	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	152700167	Maternal Infant Home Vis 17	10/1/2016-9/30/2017	-	-	-	79,299	79,299
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	162700292	Parents as Teachers	9/1/2015-9/30/2017	-	99,824	474,498	374,674	-
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	162700399	ELCACA INF 16	8/1/2015-7/31/2016	-	5,643	23,161	17,518	-
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	162700399	ELCACA INF 17	8/1/2016-7/31/2017	-	-	-	11,833	11,833
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	152700199	Meningitis/ H Flu	8/1/2015-7/31/2017	-	-	7,200	12,614	5,414
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	152700199	Prison Disease Surveillance	8/1/2015-7/31/2017	-	-	6,863	8,084	1,221
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	172700315	ELC ARBO Virus	8/1/2015-7/31/2017	-	-	-	19,683	19,683

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2015	Received	Expended	Receivable (Unearned) Dec. 31, 2016
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Health (Continued):									
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee TB	4/1/2016-3/31/2019	\$ -	\$ -	\$ 17,574	\$ 18,185	\$ 611
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.752	152700520	B&C 16	7/1/2015-6/30/2016	-	10,672	10,672	-	-
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) 16	10/1/2015-9/30/2016	-	240,648	860,489	619,841	-
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) 17	10/1/2016-9/30/2017	-	-	60,775	211,228	150,453
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700151	Heart Disease (PANO)	10/1/2016-9/30/2017	-	-	20,386	33,336	12,950
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	172700402	PHHS Block 1 yr BOOST (VIPP)	10/1/2015-9/30/2017	-	-	9,025	12,351	3,326
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700317	VIPP	10/1/2015-9/30/2016	-	-	20,438	20,438	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162701073	VIPP	10/1/2016-9/30/2017	-	-	24,870	37,139	12,269
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	152700249	Older Adult Falls Prevention 16	9/1/2015-8/31/2016	-	8,341	11,036	2,695	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	152700249	ACL	9/1/2015-8/31/2016	-	3,491	14,473	10,982	-
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Dis	93.815	162700874	Ebola Supplement	1/1/2016-3/1/2017	-	-	5,000	5,000	-
Hospital Preparedness Program (HPP) Ebola Preparedness Response Activities	93.817	162700364	HPP Ebola Preparedness 16	7/1/2015-4/30/2016	-	47,528	47,590	62	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	162700292	PAT	9/1/2016-8/31/2017	-	-	-	141,600	141,600
National Bioterrorism Hospital Preparedness Program	93.889	162700256	HPP Regional 16	1/1/2015-6/30/2016	-	23,183	98,456	75,273	-
National Bioterrorism Hospital Preparedness Program	93.889	162701089	HPP Regional 17	7/1/2016-6/30/2017	-	-	36,780	73,208	36,428
National Bioterrorism Hospital Preparedness Program	93.889	162700256	MRC 16	7/1/2015-6/30/2016	-	-	4,076	4,076	-
National Bioterrorism Hospital Preparedness Program	93.889	162701089	MRC 17	7/1/2016-6/30/2017	-	-	908	8,000	7,092
HIV Prevention Activities - Health Department Based	93.940	152700294	HIV Testing & Counseling	1/1/2016-12/31/2016	-	-	37,500	37,500	-
HIV Prevention Activities - Health Department Based	93.940	13-2199	Target HIV Counseling	1/1/2016-12/31/2016	-	-	78,343	78,343	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2015-6/30/2016	-	7,525	17,530	10,005	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	15-0069	Arthritis Program	7/1/2016-6/29/2017	-	-	5,730	12,430	6,700
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	152700277	STD General	1/1/2016-12/30/2016	-	-	80,260	80,260	-
Preventive Health and Health Services Block Grant	93.991	162700151	Heart Disease 16	7/1/2015-6/30/2016	-	20,547	75,347	54,800	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 16	10/1/2015-9/30/2016	-	-	160,391	160,391	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 17	10/1/2016-9/30/2017	-	-	68,469	68,469	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH Injury Prevention 16	10/1/2015-9/30/2016	-	4,860	41,611	36,751	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH Injury Prevention 17	10/1/2016-9/30/2017	-	-	52,406	75,551	23,145
Maternal and Child Health Services Block Grant to the States	93.994	162700317	Prenatal to five 16	7/1/2015-6/30/2016	-	-	50,880	50,880	-
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	16-0380	Title VII B Ombudsman	7/1/2015-6/30/2017	-	3,638	9,829	23,151	16,960
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	16-0380	Title III D	7/1/2015-6/30/2017	-	2,000	19,504	45,050	27,546
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Title III E	7/1/2015-6/30/2017	-	73,374	260,047	239,382	52,709
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Administration	7/1/2015-6/30/2017	-	-	15,412	36,973	21,561
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CSAP Program Manager	10/1/2014-9/30/2015	-	18,167	18,167	-	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 16 - SUD	11/1/2014-9/30/2018	304,307	17,294	258,550	304,307	63,051
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 17 - SUD	11/1/2014-9/30/2018	343,234	-	274,899	343,234	68,335
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 16 - MH	11/1/2014-9/30/2018	268,829	49,910	318,739	268,829	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 17 - MH	11/1/2014-9/30/2018	271,471	-	271,471	271,471	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	16-0806	PSF SFY	7/1/2015-9/30/2020	-	865	119,871	137,774	18,768
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 16	7/1/2015-6/30/2016	-	242,500	501,181	258,681	-
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 17	7/1/2016-6/30/2017	-	-	75,000	342,500	267,500
Social Services Block Grant	93.667	13-0306	SSBG	7/1/2015-6/30/2017	102,674	183,761	358,731	174,970	-
Social Services Block Grant	93.667	13-0306	SSBG	7/1/2015-6/30/2017	121,114	-	-	147,232	147,232
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	Outreach	7/1/2015-6/30/2017	-	-	7,255	24,555	17,300
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	SHIP	7/1/2015-6/30/2017	-	10,000	10,000	-	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY16	7/1/2015-6/30/2020	-	298,442	513,745	215,303	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY17	7/1/2015-6/30/2020	-	-	173,929	324,279	150,350
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY16	7/1/2015-6/30/2020	-	-	94,311	94,311	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY17	7/1/2015-6/30/2020	-	-	63,012	101,465	38,453
Block Grants for Community Mental Health Services	93.958	14-0855	FRF SFY15	7/1/2013-6/30/2018	-	-	10,481	10,481	-

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2016

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2015	Received	Expended	Receivable (Unearned) Dec. 31, 2016
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services (Continued):									
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTL SFY17	7/1/2015-6/30/2020	\$ 138,876	\$ -	\$ 750,910	\$ 1,430,752	\$ 679,842
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY16	7/1/2015-6/30/2020	112,142	715,795	1,631,869	916,074	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY16	7/1/2015-6/30/2020	-	128,561	937,049	808,488	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY17	7/1/2015-6/30/2020	-	-	569,331	835,017	265,686
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY 17	10/1/2013-9/30/2016	-	-	388	388	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY16	10/1/2013-9/30/2016	-	-	7,404	7,404	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTF SFY16	7/1/2016-06/30/2020	17,376	54,079	181,438	127,359	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY17	7/1/2016-06/30/2020	9,151	-	211,190	514,195	303,005
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY16	7/1/2016-06/30/2020	39,153	92,479	481,383	388,904	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	ADC SAPT SFY17	7/1/2016-06/30/2020	-	-	167,460	167,460	-
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	17DWS0030	Office of Child Care Quality Improvement	7/1/2016-6/30/2017	-	-	10,500	10,500	-
Child Care and Development Block Grant	93.575	15-1297	Two-Year Old Quality Improvement	10/1/2014-9/30/2016	-	(1,082)	2,100	3,182	-
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2017	105,588	-	14,048	105,588	91,540
Child Care and Development Block Grant	93.575	15-0515	AASP	7/1/2014-6/30/2016	99,903	82,075	191,989	109,914	-
Passed through Administration for Children and Families Office of Refugee Resettlement:									
Refugee and Entrant Assistance - Discretionary Grants	93.576	90RG0153	Utah Refugee Home-Based Child Care Micro-Enterprise	9/29/2014-9/29/2016	-	24,191	183,357	167,077	7,911
Passed through Utah State Office of the Lieutenant Governor:									
Voting Access of Individuals with Disabilities - Grants to States	93.617	-	Voting Access for Individuals with Disabilities	10/1/2015-9/30/2016	-	-	4,492	4,492	-
Total U.S. Department of Health and Human Services					2,594,671	4,175,651	18,308,927	19,345,283	5,212,007
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2015-6/30/2016	-	83,578	250,734	167,156	-
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2016-6/30/2017	-	-	83,716	167,432	83,716
Senior Companion Program	94.016	12SCPIT001	SCP	7/1/2015-6/30/2016	-	84,388	253,164	168,776	-
Senior Companion Program	94.016	12SCPIT001	SCP	7/1/2016-6/30/2017	-	-	84,526	169,052	84,526
Total Foster Grandparents/Senior Companion Cluster					-	167,966	672,140	672,416	168,242
Direct Programs:									
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	4/1/2015-3/31/2016	-	20,646	41,792	21,146	-
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	4/1/2016-3/31/2017	-	-	41,291	61,937	20,646
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	15-1376	AmeriCorps-MVP	10/1/2014-9/30/2015	-	65,505	65,505	-	-
AmeriCorps	94.006	16-0875	AmeriCorps-MVP	10/1/2015-9/30/2016	-	38,198	176,038	259,288	121,448
Total Corporation for National and Community Services					-	292,315	996,766	1,014,787	310,336
U.S. DEPARTMENT OF HOMELAND SECURITY									
Passed through the State of Utah Department of Public Safety:									
Homeland Security Grant Program	97.067	DEM-2014-SHSP	Homeland Security	9/1/2014-8/31/2017	-	3,721	5,561	1,840	-
Homeland Security Grant Program	97.067	DEM-2014-SHSP-002	State Homeland Security Grant 14	9/1/2014-6/30/2016	-	4,423	4,423	-	-
Total U.S. Department of Homeland Security					-	8,144	9,984	1,840	-
Total expenditures of federal awards					\$ 6,492,614	\$ 7,652,275	\$ 44,696,756	\$ 45,968,689	\$ 8,924,208

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

Note 1. Basis for Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Salt Lake County, Utah (the County) under programs of the federal government for the year ended December 31, 2016. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Relationship to County's Financial Statements

Federal awards expended on the Schedule for the year ended December 31, 2016 are also reported in the County's financial statements as program revenues on the statement of activities and as grants and contribution 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 \$12,439,169. 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.
- The County received interest rate subsidies of \$2,712,607 on Build America Bonds, which are not reported on the Schedule.



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 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, 2016, 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, 2017.

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.

Handwritten signature in cursive script that reads "Aguirre & Company, P.C."

Orem, Utah
June 29, 2017



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 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, 2016.

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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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, 2016.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

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, 2016, 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, 2017, 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 the Uniform Guidance 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, 2017

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2016

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2016

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 2 CFR 200.156(a)?
 ___ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Cluster/Name of Federal Program:</u>
17.235	Senior Community Service Employment Program
	<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 III, Part C – Nutrition Services
93.053	Nutrition Services Incentive Program
93.243	Substance Abuse and Mental Health Services – Projects of Reg
93.757	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)
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs: \$1,379,061

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.