

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

Year Ended December 31, 2017

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**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2017

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, 2016	Received	Expended	Receivable (Unearned) Dec. 31, 2017
<b>U.S. DEPARTMENT OF AGRICULTURE</b>									
<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	\$ -	\$ -	\$ 14,974	\$ 14,974	\$ -
Total Forest Service Schools and Roads Cluster					-	-	14,974	14,974	-
<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	-	10,761	86,977	81,035	4,819
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	152700595	Summer Food 18	7/1/2017-6/30/2018	-	-	-	4,600	4,600
Total Child Nutrition Cluster					-	10,761	86,977	85,635	9,419
Passed through State of Utah Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2017)	10/1/2016-9/30/2017	-	7,073	92,792	85,719	-
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2018)	10/1/2017-9/30/2018	-	-	14,821	21,658	6,837
Passed through State of Utah Department of Health:									
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 17	10/1/2016-9/30/2017	-	1,084,170	4,316,187	3,232,017	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 18	10/1/2017-9/30/2018	-	-	624,321	1,196,159	571,838
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	Noncash Vouchers	1/1/2017-12/31/2017	-	-	11,962,496	11,962,496	-
Total U.S. Department of Agriculture					-	1,102,004	17,112,568	16,598,658	588,094
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
<i>CDBG - Entitlement Grants Cluster:</i>									
Direct Programs:									
Community Development Block Grants / Entitlement Grants	14.218	B-15-UC-49-0001	CDBG	7/1/2015-6/30/2016	-	255	255	-	-
Community Development Block Grants / Entitlement Grants	14.218	B-16-UC-49-0001	CDBG	7/1/2016-6/30/2017	528,371	493,344	1,285,114	791,770	-
Community Development Block Grants / Entitlement Grants	14.218	B-17-UC-49-0001	CDBG	7/1/2017-6/30/2018	914,430	-	361,237	1,081,748	720,511
Total CDBG - Entitlement Grants Cluster					1,442,801	493,599	1,646,606	1,873,518	720,511
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-16-UC-49-0003	Emergency Shelter	7/1/2016-6/30/2017	92,934	108,322	207,859	99,537	-
Emergency Solutions Grants Program	14.231	E-17-UC-40-0003	Emergency Shelter	7/1/2017-6/30/2018	147,232	-	14,452	157,955	143,503
Home Investment Partnerships Program	14.239	M-16-DC-49-0206	HOME	7/1/2016-6/30/2017	1,036,141	1,000,477	2,265,081	1,264,604	-
Home Investment Partnerships Program	14.239	M-17-DC-49-0206	HOME	7/1/2016-6/30/2018	721,226	-	204,213	859,119	654,906
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-17	Lead Hazard Reduction	10/3/2016-10/2/2019	-	85,189	699,890	834,186	219,485
Passed through Salt Lake County Homeless Coordinating Council:									
Continuum of Care Program	14.267	UT0088L8T001200	Continuum of Care	1/1/2017-12/31/2017	-	-	191,038	191,038	-
Passed through State of Utah Department of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2016-6/30/2017	-	13,229	52,917	39,688	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2017-10/31/2017	-	-	27,214	27,214	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	11/1/2017-12/31/2017	-	-	-	13,607	13,607
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	Calvary Tower	7/1/2016-6/30/2017	-	3,777	15,107	11,330	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	Calvary Tower	7/1/2017-10/31/2017	-	-	7,805	7,805	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140106	Calvary Tower	11/1/2017-12/31/2017	-	-	-	3,903	3,903
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2016-6/30/2017	-	2,556	10,223	7,667	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2017-10/31/2017	-	-	5,017	5,017	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	11/1/2017-12/31/2017	-	-	1,254	2,508	1,254
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2016-6/30/2017	-	18,330	73,320	54,990	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2017-10/31/2017	-	-	38,446	38,446	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	11/1/2017-12/31/2017	-	-	9,612	19,223	9,611
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2017-12/31/2017	-	5,541	34,239	34,403	5,705
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2017-12/31/2017	-	5,536	34,234	34,403	5,705
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2017-12/31/2017	-	9,742	44,110	41,242	6,874
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2017-12/31/2017	-	2,195	27,251	27,334	2,278
Total U.S. Department of Housing and Urban Development					3,440,334	1,748,493	5,609,888	5,648,737	1,787,342
<b>U.S. DEPARTMENT OF THE INTERIOR</b>									
Direct Programs:									
Payments in Lieu of Taxes	15.226	-	Direct Payments with Unrestricted Use	1/1/2017-12/31/2017	-	-	231,744	231,744	-
Total U.S. Department of the Interior					-	-	231,744	231,744	-
<b>U.S. DEPARTMENT OF JUSTICE</b>									
Direct Programs:									
Drug Court Discretionary Programs	16.585	14-2580	BJA Drug Court	3/1/2014-9/30/2017	-	-	37,438	37,438	-
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	-	14,791	14,791	-	-
Crime Victim Assistance	16.575	VOCA 17-19	VOCA CIC	7/1/2017-6/30/2019	-	-	23,013	106,911	83,898
Improving the Investigation and Prosecution of Child Abuse and the Regional Local Children's Advocacy Centers	16.758	9-SALT-SA17	CIC FED NCA	7/1/2017-6/30/2019	-	-	-	14,000	14,000

**SALT LAKE COUNTY, UTAH**  
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<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>									
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	16A53	JAG	7/1/2017-6/30/2018	\$ -	\$ -	\$ -	\$ 242,887	\$ 242,887
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0661	JAG	10/1/2014-9/30/2017	15,470	-	14,103	15,470	1,367
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0813	JAG	10/1/2015-6/30/2018	41,367	-	41,367	41,367	-
Total U.S. Department of Justice					56,837	14,791	130,712	458,073	342,152
<b>U.S. DEPARTMENT OF LABOR</b>									
Passed through State of Utah Department of Human Services:									
Senior Community Service Employment Program	17.235	16-0380	Senior Employment	7/1/2016-6/30/2017	-	143,724	379,532	235,808	-
Total U.S. Department of Labor					-	143,724	379,532	235,808	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>									
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	(MOA)	Highway Safety 17 - Bike and Helmet	10/1/2016-9/30/2017	-	4,250	4,250	-	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 18 - Bike and Helmet	10/1/2017-9/30/2018	-	-	18,750	23,000	4,250
State and Community Highway Safety	20.600	(MOA)	Highway Safety 17 - Child Safety	10/1/2016-9/30/2017	-	6,000	6,000	-	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 18 - Child Safety	10/1/2017-9/30/2018	-	-	12,000	18,000	6,000
State and Community Highway Safety	20.600	(MOA)	Highway Safety Hispanic 17	10/1/2016-9/30/2017	-	20,768	20,768	-	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety Hispanic 18	10/1/2017-9/30/2018	-	-	18,750	25,000	6,250
Total Highway Safety Cluster					-	31,018	80,518	66,000	16,500
Total U.S. Department of Transportation					-	31,018	80,518	66,000	16,500
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>									
Passed through the University of Utah:									
Education	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2017-12/31/2017	-	-	12,000	16,100	4,100
Total National Aeronautics and Space Administration					-	-	12,000	16,100	4,100
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>									
Passed through State of Utah Library Division:									
Grants to States	45.310	USL 15-0078	Reference USA	9/1/2016-8/31/2017	-	65,829	65,829	-	-
Total Institute of Museum and Library Services					-	65,829	65,829	-	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>									
<i>Drinking Water State Revolving Fund Cluster:</i>									
Capitalization Grants for Drinking Water State Revolving Funds	66.468	17-0332	DEQ Drinking Water 17	7/1/2016-6/30/2017	-	-	24,180	24,180	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468	18-0516	DEQ Drinking Water 18	7/1/2017-6/30/2018	-	-	21,681	21,681	-
Total Drinking Water State Revolving Fund Cluster					-	-	45,861	45,861	-
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	-	-	2,490	44,212	41,722
Passed through State of Utah Department of Environmental Quality:									
Nonpoint Source Implementation Grants	66.460	UW-96817801	Jordan River Murray/Taylorville Restoration	6/2/2014-6/30/2018	-	25,084	25,084	52,896	52,896
Performance Partnership Grants	66.605	17-0332	DEQ Asbestos	7/1/2016-6/30/2017	-	-	1,500	1,500	-
Performance Partnership Grants	66.605	18-0516	DEQ Asbestos	7/1/2017-6/30/2018	-	-	1,500	1,500	-
Performance Partnership Grants	66.818	BF-96809501	Brownsfield Cleanup Grant	9/1/2012-9/30/2017	-	-	48,746	49,663	917
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	BF-96835701-0	Brownsfield Cleanup Grant	9/1/2015-9/30/2018	-	-	72,338	75,224	2,886
Total Environmental Protection Agency					-	25,084	197,519	270,856	98,421
<b>U.S. DEPARTMENT OF EDUCATION</b>									
Passed through State of Utah Board of Education:									
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2016-6/30/2017	-	20,713	24,550	3,837	-
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna	7/1/2015-6/30/2018	-	90,306	182,346	97,866	5,826
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Kearns	7/1/2015-6/30/2018	-	28,990	64,941	54,824	18,873
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna II	7/1/2015-6/30/2018	-	130,913	359,842	352,964	124,035
Total U.S. Department of Education					-	270,922	631,679	509,491	148,734

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>									
<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	7/1/2016-6/30/2018	\$ -	\$ 96,860	\$ 411,630	\$ 314,770	\$ -
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Administration	7/1/2016-6/30/2018	-	38,270	116,464	78,194	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Chore	7/1/2016-6/30/2018	-	13,451	27,582	14,131	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Legal	7/1/2016-6/30/2018	27,582	13,451	27,582	14,131	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Outreach	7/1/2016-6/30/2018	-	33,413	83,708	50,295	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Transportation	7/1/2016-6/30/2018	-	84,948	288,817	203,869	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Congregate Meal	7/1/2016-6/30/2018	-	283,034	609,377	326,343	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Meals on Wheels	7/1/2016-6/30/2018	-	290,740	789,871	499,131	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Administration	7/1/2016-6/30/2018	-	94,831	188,700	93,869	-
Nutrition Services Incentive Program	93.053	16-0380	NSIP	7/1/2016-6/30/2018	-	193,013	596,900	403,887	-
Total Aging Cluster					27,582	1,142,011	3,140,631	1,998,620	-
<i>Maternal, Infant, and Early Childhood Home Visiting Cluster:</i>									
Passed through the Utah State Department of Health:									
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	224,789	145,490	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	162700292	PAT	9/1/2016-8/31/2017	-	141,600	351,224	209,624	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	182700447	PAT	9/1/2017-8/31/2018	-	-	1,557	144,332	142,775
Total Maternal, Infant, and Early Childhood Home Visiting Cluster					-	220,899	577,570	499,446	142,775
<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)	1/1/2017-12/31/2017	-	138,006	624,659	611,759	125,106
Temporary Assistance for Needy Families	93.558	172700319	Abstinence and Personal Responsibility Education for Teens	9/1/2017-6/30/2018	-	17,691	32,623	14,932	-
Passed through State of Utah Department of Human Services:									
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY17	7/1/2015-6/30/2020	77,405	181,649	277,054	95,405	-
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY18	7/1/2015-6/30/2020	57,631	-	40,000	60,000	20,000
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	-	10,128	41,405	31,277	-
Temporary Assistance for Needy Families	93.558	YS16DWS0063	DWS Quality Improvement Grant - Pleasant Green	7/1/2015-6/30/2018	-	24,216	48,052	36,536	12,700
Temporary Assistance for Needy Families	93.558	YS15DWS0063	DWS Quality Improvement Grant - Kearns Jr.	7/1/2015-6/30/2018	-	45,472	45,472	-	-
Temporary Assistance for Needy Families	93.558	15DWS0158	DWS Youth Summer Employment	4/1/2015-8/31/2017	-	-	80,579	80,579	-
Temporary Assistance for Needy Families	93.558	17DWS0152	DWS Theory to Practice Grant - Matheson	9/1/2016-8/31/2019	-	10,461	44,999	45,883	11,345
Temporary Assistance for Needy Families	93.558	17DWS0152	DWS Theory to Practice Grant - Cyprus	7/1/2016-8/31/2019	-	14,093	47,744	49,342	15,691
Temporary Assistance for Needy Families	93.558	1402UTTANF	Homeless to Housing - Road Home	7/1/2016-6/30/2017	83,905	329,809	856,365	526,556	-
Temporary Assistance for Needy Families	93.558	YS14278	DWS Summer Blast	6/1/2015-8/31/2017	-	-	8,435	8,435	-
Total TANF Cluster					218,941	771,525	2,147,387	1,560,704	184,842
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	17DWS0030	Office of Child Care Quality Improvement	7/1/2016-6/30/2018	-	-	14,749	14,749	-
Child Care and Development Block Grant	93.575	15-1297	Two-Year Old Quality Improvement	10/1/2014-9/30/2016	-	-	52,140	83,538	31,398
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2019	86,862	91,540	178,402	86,862	-
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2019	74,771	-	-	74,771	74,771
Child Care and Development Block Grant	93.575	-	Day Care Playground	1/1/2017-12/31/2017	-	-	3,620	3,620	-
Total CCDF Cluster					161,633	91,540	248,911	263,540	106,169
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	162700987	CHEC Professional 17	7/1/2016-6/30/2017	-	2,974	15,416	12,442	-
Medical Assistance Program	93.778	162700287	CHEC Professional 18	7/1/2017-6/30/2018	-	-	-	13,436	13,436
Medical Assistance Program	93.778	162700987	CHEC Admin 17	7/1/2016-6/30/2017	-	23,461	117,591	94,130	-
Medical Assistance Program	93.778	162700287	CHEC Admin 18	7/1/2017-6/30/2018	-	-	-	96,308	96,308
Medical Assistance Program	93.778	162700044	Medicaid (Early Child TCM)	7/1/2016-6/30/2017	-	-	496,514	496,514	-
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2017-6/30/2018	-	-	212,145	212,145	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2016-6/30/2017	-	19,121	84,987	65,866	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2017-6/30/2018	-	-	51,376	75,904	24,528
Total Medicaid Cluster					-	45,556	978,029	1,066,745	134,272
Direct Programs:									
Transitional Living for Homeless Youth	93.550	CST120	Milestone TLP	10/1/2016-9/30/2017	-	16,262	177,877	161,615	-
Basic Center Grant	93.623	CST110	Basic Center Program	10/1/2016-9/30/2018	-	16,929	194,537	177,608	-

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>									
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	\$ -	\$ 11,682	\$ 70,462	\$ 58,780	\$ -
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	-	-
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	162700256	Preparedness 17	7/1/2016-6/30/2017	-	113,718	484,518	370,800	-
Public Health Emergency Preparedness	93.069	182700126	Preparedness 18	7/1/2017-6/30/2018	-	-	255,031	316,557	61,526
Public Health Emergency Preparedness	93.069	162700256	City Readiness 17	7/1/2016-6/30/2017	-	33,470	101,141	67,671	-
Public Health Emergency Preparedness	93.069	182700126	City Readiness 18	7/1/2017-6/30/2018	-	-	54,817	69,862	15,045
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 17	9/1/2016-8/31/2017	-	23,367	53,965	30,598	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 18	9/1/2017-8/31/2018	-	-	20,512	27,064	6,552
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	172700341	TEEN	10/1/2017-9/30/2018	-	-	427,414	427,414	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	162701037	Be Wise 17	7/1/2016-6/30/2017	-	81,218	251,078	169,860	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	152700587	Be Wise 18	7/1/2017-6/30/2018	-	-	125,125	186,433	61,308
Passed through State of Utah Department of Health (Continued):									
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.110	182700540	PAT	10/1/2017-9/30/2018	-	-	45,944	54,218	8,274
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	152700344	TB Elimination	1/1/2017-12/31/2017	-	-	85,136	85,136	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2016-8/31/2017	-	18,857	74,062	55,205	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2017-8/31/2018	-	-	16,298	26,675	10,377
Affordable Care Act (ACA) Abstinence Education Program	93.235	172700338	ACA Abstinence	10/1/2017-9/30/2018	-	49,742	102,572	119,804	66,974
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700595	Biosense	9/1/2015-8/31/2017	-	24,657	52,762	41,224	13,119
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	172700039	Comprehensive Tobacco 17	9/1/2016-8/31/2017	-	37,948	37,948	-	-
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	162700052	Tobacco	7/1/2016-6/30/2017	-	-	52,742	52,742	-
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	162700052	Tobacco	7/1/2017-6/30/2018	-	-	35,745	60,947	25,202
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	-	41,298	109,936	68,638	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 18	7/1/2017-6/30/2018	-	-	-	78,520	78,520
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	162700199	ELCACA INF 17	8/1/2016-7/31/2017	-	17,247	32,869	15,622	-
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 18	8/1/2017-7/31/2018	-	-	8,071	10,709	2,638
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	152700399	Prison Disease Surveillance	8/1/2016-7/31/2018	-	1,221	5,831	5,135	525
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	172700646	IMMVAC	1/1/2017-12/31/2017	-	-	276,420	276,420	-
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee TB	4/1/2016-3/31/2019	-	611	5,152	5,109	568
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee TB	1/1/2017-12/31/2017	-	-	21,250	21,250	-
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	-	150,453	601,710	451,257	-
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	162700151	SLIDH (1422) 18	10/1/2017-9/30/2018	-	-	242,738	335,037	92,299
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	ARTHRTIS 17	Public Health Action	7/1/2017-6/30/2018	-	-	3,000	3,000	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700151	Heart Disease (PANO)	10/1/2017-9/30/2018	-	-	50,303	74,096	23,793
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700428	PHHS Block 1 yr BOOST (VIPP)	10/1/2016-9/30/2017	-	3,326	12,848	9,522	-

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2017

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, 2016	Received	Expended	Receivable (Unearned) Dec. 31, 2017
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>									
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	172700402	PHHS Block 1 yr BOOST (VIPP)	10/1/2017-9/30/2018	\$ -	\$ -	\$ 15,836	\$ 18,144	\$ 2,308
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	-	12,950	12,950	-	-
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	-	12,269	29,869	17,600	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700317	VIPP	10/1/2017-9/30/2018	-	-	11,744	17,806	6,062
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815	162700874	Ebola Supplement	1/1/2017-3/1/2018	-	-	5,000	5,000	-
Passed through State of Utah Department of Health (Continued):									
National Bioterrorism Hospital Preparedness Program	93.889	162701089	HPP Regional 17	7/1/2016-6/30/2017	-	36,428	100,317	63,889	-
National Bioterrorism Hospital Preparedness Program	93.889	182700126	HPP Regional 18	7/1/2017-6/30/2018	-	-	36,005	53,913	17,908
National Bioterrorism Hospital Preparedness Program	93.889	162701089	MRC 17	7/1/2016-6/30/2017	-	7,092	14,488	7,396	-
National Bioterrorism Hospital Preparedness Program	93.889	182700126	MRC 18	7/1/2017-6/30/2018	-	-	604	604	-
HIV Prevention Activities - Health Department Based	93.940	152700294	HIV Testing & Counseling	1/1/2017-12/31/2017	-	-	78,343	78,343	-
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	1/1/2017-12/31/2017	-	-	-	39,563	39,563
HIV Prevention Activities - Health Department Based	93.940	13-2199	Target HIV Counseling	1/1/2017-12/31/2017	-	-	37,500	37,500	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2016-6/29/2017	-	6,700	14,870	8,170	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2017-6/30/2018	-	-	4,865	25,616	20,751
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	PANO	7/1/2016-6/29/2017	-	-	5,980	5,980	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	152700277	STD General	1/1/2017-12/30/2017	-	-	118,431	118,431	-
Preventive Health and Health Services Block Grant	93.991	162700151	Heart Disease 17	7/1/2016-6/30/2017	-	-	100,821	100,821	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 17	10/1/2016-9/30/2017	-	-	155,167	155,167	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 18	10/1/2017-9/30/2018	-	-	66,514	66,514	-
Maternal and Child Health Services Block Grant to the States	93.994	162701073	MCH Injury Prevention 17	7/1/2016-6/30/2017	-	23,145	60,720	37,575	-
Maternal and Child Health Services Block Grant to the States	93.994	172700847	MCH Injury Prevention 18	7/1/2017-6/30/2018	-	-	24,938	38,370	13,432
Maternal and Child Health Services Block Grant to the States	93.994	162400354	Prenatal to five 17	10/1/2016-9/30/2017	-	-	50,239	50,239	-
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	-	16,960	26,390	9,430	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	16-0380	Title III D	7/1/2016-6/30/2018	-	27,546	69,043	41,497	-
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Title III E	7/1/2015-6/30/2017	-	52,709	260,434	207,725	-
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Administration	7/1/2015-6/30/2017	-	21,561	31,095	9,534	-
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children									
Substance Abuse and Mental Health Services - Projects of Reg	93.243	16-0806	CSAP	7/1/2017-9/30/2017	-	-	18,768	130,266	111,498
Substance Abuse and Mental Health Services - Projects of Reg	93.243	16-0806	CSAP	10/1/2017-6/30/2018	-	-	92,035	105,526	13,491
Substance Abuse and Mental Health Services - Projects of Reg	93.243	A02503	SYCC	10/1/2017-9/30/2021	-	12,749	-	12,749	12,749
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 17 - SUD	11/1/2014-9/30/2018	-	260,705	63,051	323,756	260,705
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 18 - SUD	11/1/2014-9/30/2018	-	116,587	-	116,587	116,587
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 17 - MH	11/1/2014-9/30/2018	-	279,277	68,335	347,612	279,277
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 18 - MH	11/1/2014-9/30/2018	-	124,744	-	124,744	124,744
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	SUD Counseling	-	-	-	8,062	8,062	-
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 17	7/1/2016-6/30/2017	-	267,500	874,160	606,660	-
Social Services Block Grant	93.667	13-0306	SSBG	7/1/2016-6/30/2017	5,237	147,232	350,720	203,488	-
Social Services Block Grant	93.667	17-08400	SSBG	7/1/2017-6/30/2018	3,333	-	23,213	183,430	160,217
Opioid STR	93.788	16-0424	Opioid	7/1/2015-6/30/2020	627,500	-	331,502	960,248	628,746
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	Outreach	7/1/2015-6/30/2017	-	17,300	55,861	38,561	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	SMP	7/1/2016-6/30/2018	-	-	44,008	44,008	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY17	7/1/2015-6/30/2020	-	150,350	486,406	336,056	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY18	7/1/2015-6/30/2020	-	-	153,366	273,434	120,068
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY17	7/1/2015-6/30/2020	-	38,453	108,972	70,519	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY18	7/1/2015-6/30/2020	-	-	22,937	51,066	28,129
Block Grants for Community Mental Health Services	93.958	14-0855	FRF SFY15	7/1/2013-6/30/2018	-	-	10,481	10,481	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY17	7/1/2015-6/30/2020	-	679,842	2,395,450	1,715,608	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY18	7/1/2015-6/30/2020	-	-	747,780	1,092,007	344,227
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY17	7/1/2015-6/30/2020	-	265,686	1,150,002	884,316	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY18	7/1/2015-6/30/2020	-	-	643,491	766,882	123,391
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY17	7/1/2015-06/30/2020	-	303,005	628,919	325,914	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY16	7/1/2015-06/30/2020	-	-	275,712	463,096	187,384
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	ADC SAPT SFY17	7/1/2016-06/30/2020	-	-	347,289	347,289	-
Passed through Administration for Children and Families Office of Refugee Resettlement: Refugee and Entrant Assistance - Discretionary Grants	93.576	90RG0153-02	Utah Refugee Home-Based Child Care Micro-Enterprise	9/30/2015-12/31/2016	-	7,911	7,911	-	-
Total U.S. Department of Health and Human Services					1,838,288	5,212,007	22,217,974	20,015,460	3,009,493

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2017

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, 2016	Received	Expended	Receivable (Unearned) Dec. 31, 2017
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</b>									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2016-6/30/2017	\$ -	\$ 83,716	\$ 161,765	\$ 78,049	\$ -
Foster Grandparent Program	94.011	12SFPUT002	FGP	7/1/2017-6/30/2018	-	-	64,648	134,648	70,000
Senior Companion Program	94.016	12SCPIT001	SCP	7/1/2016-6/30/2017	-	84,526	253,026	168,500	-
Senior Companion Program	94.016	12SCPUT002	SCP	7/1/2017-6/30/2018	-	-	84,388	168,776	84,388
Total Foster Grandparents/Senior Companion Cluster					-	168,242	563,827	549,973	154,388
Direct Programs:									
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	4/1/2016-3/31/2017	-	20,646	42,292	21,646	-
Retired and Senior Volunteer Program	94.002	11SRPUT003	RSVP	4/1/2017-3/31/2018	-	-	40,041	60,062	20,021
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	16-0875	AmeriCorps-MVP	10/1/2015-9/30/2016	-	121,448	121,448	-	-
AmeriCorps	94.006	15ACHUT0010001	AmeriCorps-MVP	10/1/2016-12/31/2018	-	-	151,826	178,624	26,798
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2017-9/30/2018	-	-	-	38,911	38,911
Total Corporation for National and Community Services					-	310,336	919,434	849,216	240,118
<b>Total expenditures of federal awards</b>					<b>\$ 5,335,459</b>	<b>\$ 8,924,208</b>	<b>\$ 47,589,397</b>	<b>\$ 44,900,143</b>	<b>\$ 6,234,954</b>



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

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**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, 2017. 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, 2017 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 \$11,962,496. 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 \$2,704,906 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, 2017, 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, 2018.

**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.

*Aguirre & Company, P.C.*

Orem, Utah  
June 29, 2018



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, 2017.

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, 2017.

### **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, 2017, 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, 2018, 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, 2018

**SALT LAKE COUNTY, UTAH**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended December 31, 2017

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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, 2017

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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 2 CFR 200.156(a)?  
       yes        X   no

Identification of major programs:

<u>CFDA Number</u>	<u>Cluster/Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women Infants and Children
14.239	Home Investment Partnerships Program
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between type A and type B programs: \$ 1,347,004

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.