

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

Year Ended December 31, 2020

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE									
<i>Child Nutrition Cluster:</i>									
Passed through Utah State Board of Education:									
National School Lunch Program	10.555	CST109	Child Nutrition Program (CNP)	7/1/2019-6/30/2021	\$ -	\$ 4,468	\$ 47,955	\$ 46,180	\$ 2,693
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	182700910	Summer Food 2C	10/1/2020-6/30/2021	-	-	-	2,070	2,070
Total Child Nutrition Cluster					-	4,468	47,955	48,250	4,763
<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	PC15000	Forest Service Secure Rural Schools	1/1/2020-12/31/2021	-	-	26,520	26,520	-
Total Forest Service Schools and Roads Cluster					-	-	26,520	26,520	-
Passed through State of Utah Department of Health:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	WIC 20	10/1/2019-9/30/2020	-	848,575	3,427,828	2,579,253	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	WIC 21	10/1/2020-9/30/2021	-	-	792,871	1,520,785	727,914
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	Noncash Vouchers	1/1/2020-12/31/2020	-	-	9,270,121	9,270,121	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	848,575	13,490,820	13,370,159	727,914
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2021)	10/1/2019-9/30/2021	-	-	40,915	45,552	4,637
Total U.S. Department of Agriculture					-	853,043	13,606,210	13,490,481	737,314
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-20-UC-49-0001	CDBG	7/1/2019-6/30/2020	1,455,811	819,672	2,272,904	1,455,811	2,579
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2020-6/30/2021	1,179,954	-	-	1,179,954	1,179,954
Total CDBG - Entitlement Grants Cluster					2,635,765	819,672	2,272,904	2,635,765	1,182,533
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-19-UC-40-0003	Emergency Shelter	7/1/2019-6/30/2020	93,984	78,184	172,168	93,984	-
Emergency Solutions Grants Program	14.231	E-20-UW-49-0001	Emergency Shelter	7/1/2020-6/30/2021	124,786	-	8,196	124,786	116,590
Total Emergency Solutions Grants Program					218,770	78,184	180,364	218,770	116,590
Direct Programs:									
Home Investment Partnerships Program	14.239	M-18-DC-49-0206	HOME	7/1/2018-6/30/2019	-	58,281	58,281	-	-
Home Investment Partnerships Program	14.239	M-19-DC-49-0206	HOME	7/1/2019-6/30/2020	1,355,369	485,075	1,497,785	1,355,369	342,659
Home Investment Partnerships Program	14.239	M-20-DC-49-0206	HOME	7/1/2020-6/30/2021	1,415,687	-	-	1,415,687	1,415,687
Total Home Investment Partnerships Program					2,771,056	543,356	1,556,066	2,771,056	1,758,346
Direct Programs:									
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/3/2016-12/31/2019	-	180,113	180,113	-	-
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/1/2019-9/30/2023	1,295,700	-	837,936	1,295,700	457,764
Total Lead Hazard Reduction Demonstration Grant Program					1,295,700	180,113	1,018,049	1,295,700	457,764
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0132L8T001600	Continuum of Care	1/1/2020-12/31/2020	-	30,092	166,331	166,207	29,968
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000422	Capitol Villa	1/1/2020-12/31/2020	-	3,609	46,675	46,981	3,915
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000423	Wright Villa	1/1/2020-12/31/2020	-	2,392	30,946	31,150	2,596
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000424	Willowood	1/1/2020-12/31/2020	-	2,995	33,456	33,507	3,046
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000425	South Lake Villa	1/1/2020-12/31/2020	-	2,995	32,006	31,912	2,901
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000432	Wasatch Manor	1/1/2020-12/31/2020	-	9,690	118,087	118,251	9,854
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000433	Episcopal Management	1/1/2020-12/31/2020	-	3,257	15,525	15,581	3,313
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000434	Episcopal Management	1/1/2020-12/31/2020	-	6,926	77,364	84,525	14,087
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000435	Calvary Tower	1/1/2020-12/31/2020	-	-	24,170	24,170	-
Total Resident Opportunity and Supportive Services - Service Coordinators					-	31,864	378,229	386,077	39,712
Total U.S. Department of Housing and Urban Development					6,921,291	1,683,281	5,571,943	7,473,575	3,584,913
U.S. DEPARTMENT OF THE INTERIOR									
Passed through State of Utah Department of Natural Resources:									
Natural Resource Damage Assessment and Restoration	15.658	FA21AP00001	Jordan River Restoration	5/1/2020-12/31/2021	-	-	40,000	500	(39,500)
Total U.S. Department of the Interior					-	-	40,000	500	(39,500)

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

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U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
COVID19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1147	DOJ CESF-COVID GRANT	1/20/2020 - 1/31/2022	\$ -	\$ -	\$ 142,340	\$ 142,947	\$ 607
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Crime Victim Assistance	16.575	VOCA 19-21	VOCA CJC	7/1/2019-6/30/2021	-	107,484	567,228	601,500	141,756
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	9-SALT-SA19	CJC FED NCA	1/1/2020-12/31/2020	-	14,000	14,000	14,000	14,000
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17A-27	JAG	7/1/2019-6/30/2020	-	36,750	119,683	82,933	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18A-27	JAG	7/1/2020-6/30/2021	-	-	40,886	88,748	47,862
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-RT-BX-0875	JAG	1/1/2020-12/31/2020	-	98,631	206,870	156,834	48,595
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-DJ-BX-0813	JAG	8/27/2019-9/30/2022	-	-	33,964	49,730	15,766
Total Edward Byrne Memorial Justice Assistance Grant Program					-	135,381	401,403	378,245	112,223
Passed through State of Utah Department of Health:									
Harold Rogers Prescription Drug Monitoring Program	16.754	202700006	VIPP	10/1/2019-9/30/2020	-	1,319	7,660	6,341	-
Harold Rogers Prescription Drug Monitoring Program	16.754	212700634	Comprehensive Opiod Abuse	10/1/2020-9/30/2021	-	-	521	565	44
Total Harold Rogers Prescription Drug Monitoring Program					-	1,319	8,181	6,906	44
Passed through State of Utah Department of Health:									
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PARTNER-0038	COAP	9/1/2019-8/31/2021	-	15,907	33,925	18,018	-
Total U.S. Department of Justice					-	274,091	1,167,077	1,161,616	268,630
U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Planning and Construction Cluster:</i>									
Direct Programs:									
Recreational Trails Program	20.219	171030	Trails	1/1/2020-12/31/2020	-	-	50,000	50,000	-
Total highway planning and construction cluster					-	-	50,000	50,000	-
<i>Transit Services Programs Cluster:</i>									
Direct Programs:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CA000000000494	Transportation	9/1/2017-6/30/2021	-	-	-	66,299	66,299
Total transit services programs cluster					-	-	-	66,299	66,299
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	HLT19CPS (MOA)	Highway Safety - Child Safety	10/1/2019-9/30/2020	-	6,500	19,500	13,000	-
State and Community Highway Safety	20.600	HLT20CPS (MOA)	Highway Safety - Child Safety	10/1/2020-9/30/2021	-	-	6,500	13,000	6,500
State and Community Highway Safety	20.600	HLT19PBS (MOA)	Highway Safety - Bike and Helme	10/1/2019-9/30/2020	-	6,250	25,000	18,750	-
State and Community Highway Safety	20.600	HLT20PBS (MOA)	Highway Safety - Bike and Helme	10/1/2020-9/30/2021	-	-	-	6,250	6,250
State and Community Highway Safety	20.600	HLT19HS (MOA)	Highway Safety Hispanic	10/1/2019-9/30/2020	-	3,750	15,000	11,250	-
Total Highway Safety Cluster					-	16,500	66,000	62,250	12,750
Total U.S. Department of Transportation					-	16,500	116,000	178,549	79,049
U.S. DEPARTMENT OF TREASURY									
Direct Programs:									
COVID19 - Coronavirus Relief Fund	21.019	N/A	CARES Act	4/1/2020-6/30/2021	86,051,755	-	203,579,650	190,686,968	(12,892,682)
COVID19 - Coronavirus Relief Fund	21.019	212700008	Covid-19 Contract Tracing	7/1/2020-12/31/2020	-	-	2,734,723	2,734,723	-
COVID19 - Coronavirus Relief Fund	21.019	212700089	Covid-19 Community Health Worker	8/1/2020-12/31/2020	-	-	42,700	136,514	93,814
COVID19 - Coronavirus Relief Fund	21.019	212700089	COVID19 General Response 20	1/1/2020-12/31/2020	-	-	4,644,231	4,644,231	-
COVID19 - Coronavirus Relief Fund	21.019	N/A	CARES	4/1/2020-6/30/2021	-	-	24,331	24,331	-
COVID19 - Coronavirus Relief Fund	21.019	203500	CARES	4/1/2020-6/30/2021	-	-	6,468	6,468	-
Passed through State of Utah Division of Arts and Museums:									
COVID19 - Coronavirus Relief Fund	21.019	C0000000000793	CREATE IN UTAH GRANT (PHASE 2)	7/1/2020-6/30/2021	-	-	200,000	200,000	-
Passed through State of Utah Department of Human Services:									
COVID19 - Coronavirus Relief Fund	21.019	A03082	Cares Act SFY21	7/1/2020-6/30/2025	149,641	-	105,000	149,641	44,641
Total U.S. Department of Treasury					86,201,396	-	211,337,103	198,582,876	(12,754,227)
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Office of Stem Engagement (OSTEM)	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2020-12/31/2020	-	-	16,000	16,000	-
Total National Aeronautics and Space Administration					-	-	16,000	16,000	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Direct Programs:									
Museums for America	45.301	MA-10-18-0202-18	IMLS	1/1/2020-12/31/2020	-	-	40,678	40,678	-
Total Institute of Museum and Library Services					-	-	40,678	40,678	-

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ENVIRONMENTAL PROTECTION AGENCY									
<i>Drinking Water State Revolving Funds Cluster:</i>									
Passed through State of Utah Department of Environmental Quality:									
Capitalization Grants for Drinking Water State Revolving Funds	66.468	211149	DEQ Drinking Water	7/1/2020-6/30/2021	\$ -	\$ -	\$ 20,323	\$ 20,323	\$ -
Total drinking water state revolving funds cluster					-	-	20,323	20,323	-
Passed through State of Utah Department of Environmental Quality:									
Performance Partnership Grants	66.605	190113	DEQ Asbestos	7/1/2018-6/30/2019	-	-	1,500	1,500	-
Performance Partnership Grants	66.605	191906	DEQ Asbestos	7/1/2019-6/30/2020	-	-	18,750	18,750	-
Performance Partnership Grants	66.605	211149	DEQ Asbestos	7/1/2020-6/30/2021	-	-	750	750	-
Total Performance Partnership Grants					-	-	21,000	21,000	-
Passed through State of Utah Department of Environmental Quality:									
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownsfield Cleanup Grant	10/1/2019-9/30/2022	453,797	12,060	332,378	453,797	133,479
Total Environmental Protection Agency					453,797	12,060	373,701	495,120	133,479
U.S. DEPARTMENT OF EDUCATION									
<i>Passed through Utah State Board of Education:</i>									
Twenty-First Century Community Learning Centers	84.287	GT-USBE-2069	21st CCLC Magna United I	7/1/2018-6/30/2023	-	63,771	118,965	67,417	12,223
Twenty-First Century Community Learning Centers	84.287	GT-USBE-2069	21st CCLC-Millcreek Kearns	7/1/2018-6/30/2023	-	145,516	354,125	237,788	29,179
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Kearns	7/1/2015-9/30/2020	-	20,721	59,847	39,126	-
Twenty-First Century Community Learning Centers	84.287	16-0048	21st CCLC Magna United II	7/1/2015-9/30/2021	-	54,412	132,622	78,783	573
Total U.S. Department of Education					-	284,420	665,559	423,114	41,975
ELECTION ASSISTANCE COMMISSION									
<i>Passed through State of Utah Office of the Lieutenant Governor:</i>									
Help America Vote Act Requirement Payments	90.401	N/A	Elections - Vote	3/23/2018-3/22/2022	-	-	280,490	280,490	-
2018 HAVA Election Security Grants	90.404	N/A	HAVA Elections Security	3/23/2018-3/22/2022	-	-	531,595	531,595	-
Total Election Assistance Commission					-	-	812,085	812,085	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
<i>Aging Cluster:</i>									
<i>Passed through State of Utah Department of Human Services:</i>									
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Center Function	7/1/2019-6/30/2021	-	173,993	503,574	394,131	64,550
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Chore	7/1/2019-6/30/2021	-	-	13,819	18,894	5,075
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Legal	7/1/2019-6/30/2021	18,894	-	13,819	18,894	5,075
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Outreach	7/1/2019-6/30/2021	-	39,827	99,294	125,427	65,960
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Transportation	7/1/2019-6/30/2021	-	91,478	658,604	701,586	134,460
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Congregate Meal	7/1/2019-6/30/2021	-	315,154	780,204	700,644	235,594
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Meals on Wheels	7/1/2019-6/30/2021	-	270,000	472,096	736,265	534,169
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Administration	7/1/2019-6/30/2021	-	37,732	143,609	147,095	41,218
Nutrition Services Incentive Program	93.053	CA0000000000141	NSIP	7/1/2019-6/30/2021	-	75,699	308,653	414,566	181,612
Total Aging Cluster					18,894	1,003,883	2,993,672	3,257,502	1,267,713
<i>TANF Cluster:</i>									
<i>Passed through State of Utah Department of Workforce Services:</i>									
Temporary Assistance for Needy Families	93.558	20DWS0095	Afterschool Match Partnership	7/1/2019-6/30/2022	-	14,631	48,231	43,714	10,114
Total TANF Cluster					-	14,631	48,231	43,714	10,114
<i>CCDF Cluster:</i>									
<i>Passed through State of Utah Department of Workforce Services:</i>									
Child Care and Development Block Grant	93.575	17DWS0037	Office of Child Care Quality Improvement	7/1/2019-6/30/2021	-	-	97,527	97,527	-
Child Care and Development Block Grant	93.575	20DWS0034	Afterschool Match Partnership	7/1/2019-6/30/2022	-	22,008	70,036	86,159	38,131
Total CCDF Cluster					-	22,008	167,563	183,686	38,131
<i>Medicaid Cluster:</i>									
<i>Passed through State of Utah Department of Human Services:</i>									
Medical Assistance Program	93.778	162700984	CHEC Professional 20	7/1/2019-6/30/2020	-	30,324	30,324	-	-
Medical Assistance Program	93.778	162700984	CHEC Professional 21	7/1/2020-6/30/2021	-	-	43,232	45,449	2,217
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2019-6/30/2021	-	-	419,908	419,908	-
Medical Assistance Program	93.778	CA0000000000143	Title XIX New Choice Waiver	7/1/2019-6/30/2020	-	22,524	76,344	53,820	-
Medical Assistance Program	93.778	CA0000000000143	Title XIX New Choice Waiver	7/1/2020-6/30/2021	-	-	77	62,973	62,896
Total Medicaid Cluster					-	52,848	569,885	582,150	65,113

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Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
<i>Maternal, Infant and Early Childhood Home Visiting Cluster:</i>									
Passed through the Utah State Department of Health:									
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	182700447	PAT	9/1/2019-8/31/2020	\$ -	\$ 197,286	\$ 683,174	\$ 485,888	\$ -
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	212700782	PAT	9/1/2020-8/31/2021	-	-	150,912	364,429	213,517
Total Maternal, Infant and Early Childhood Home Visiting Cluster					-	197,286	834,086	850,317	213,517
Direct Programs:									
Basic Center Grant	93.623	90CY701401	Basic Center Program	10/1/2018-9/30/2021	-	-	206,060	206,060	-
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	202700059	City Readiness	7/1/2019-6/30/2020	-	36,504	104,495	67,991	-
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2020-6/30/2021	-	-	55,526	98,479	42,953
Public Health Emergency Preparedness	93.069	202700059	Preparedness	7/1/2019-6/30/2020	-	202,972	616,582	413,610	-
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2020-6/30/2021	-	-	272,403	373,768	101,365
Total Public Health Emergency Preparedness					-	239,476	1,049,006	953,848	144,318
Passed through State of Utah Department of Health:									
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2019-8/31/2020	-	8,254	41,842	33,588	-
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2020-8/31/2021	-	-	655	773	118
Total Environmental Public Health and Emergency Response					-	8,254	42,497	34,361	118
Passed through State of Utah Department of Health:									
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	202700478	Teen Pregnancy Prevention	10/1/2019-9/30/2020	-	35,223	88,070	52,847	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	202700478	Teen Pregnancy Prevention	10/1/2020-9/30/2021	-	-	32,430	54,877	22,447
Total Affordable Care Act (ACA) Personal Responsibility Education Program					-	35,223	120,500	107,724	22,447
Passed through State of Utah Department of Health:									
Maternal and Child Health Federal Consolidated Programs	93.110	182700540	Parents as Teachers	10/1/2019-7/31/2020	-	9,186	31,821	22,635	-
Maternal and Child Health Federal Consolidated Programs	93.110	182700540	Parents as Teachers	8/1/2020-7/31/2021	-	-	-	23,830	23,830
Total Maternal and Child Health Federal Consolidated Programs					-	9,186	31,821	46,465	23,830
Passed through State of Utah Department of Health:									
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	152700344	TB Elimination	1/1/2020-12/31/2020	-	32,000	117,988	85,988	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	Refugee	10/1/2019-9/30/2020	-	-	9,180	9,180	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2020-9/30/2021	-	-	-	7,281	7,281
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	32,000	127,168	102,449	7,281
Passed through State of Utah Department of Health:									
Injury Prevention and Control Research and State and Community Based Programs	93.136	202700006	Utah Overdose Data	9/1/2019-8/31/2020	-	22,126	51,306	29,180	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	212700634	Utah Overdose Data	9/1/2020-8/31/2021	-	-	10,426	10,426	-
Total Injury Prevention and Control Research and State and Community Based Programs					-	22,126	61,732	39,606	-
Passed through State of Utah Department of Health:									
Projects for Assistance in Transition from Homelessness (PATH)	93.150	160237	PATH	3/1/2019-6/30/2020	165,030	53,144	218,174	165,030	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	159,431	-	106,287	159,431	53,144
Total Projects for Assistance in Transition from Homelessness (PATH)					324,461	53,144	324,461	324,461	53,144
Passed through State of Utah Department of Health:									
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	202700477	Teen Pregnancy Prevention	10/1/2019-9/30/2020	-	12,500	37,500	25,000	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	212700756	Teen Pregnancy Prevention	10/1/2020-9/30/2021	-	-	12,500	36,377	23,877
Total Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program					-	12,500	50,000	61,377	23,877
Passed through State of Utah Department of Health:									
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	12/1/2019-4/30/2020	-	25,092	25,092	-	-
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	5/1/2019-4/30/2020	-	-	1,250	1,250	-
Total Viral Hepatitis Prevention and Control					-	25,092	26,342	1,250	-
Passed through State of Utah Department of Health:									
Drug-Free Communities Support Program Grants	93.276	N/A	DFC	5/1/2020-9/20/2021	-	31,452	118,836	112,395	25,011
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	7/1/2019-6/30/2020	-	25,500	76,093	50,593	-
Passed through State of Utah Department of Health:									
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	202700504	IMMS	8/1/2019-7/31/2020	-	72,283	83,020	35,252	24,515
COVID19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331	Covid-19 PPPHEA	7/1/2020-11/17/2022	-	-	1,646	65,167	63,521
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	72,283	84,666	100,419	88,036
Passed through State of Utah Department of Health:									
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2020-6/30/2021	-	-	22,139	35,099	12,960

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Health:									
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve									
Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 19	7/1/2019-6/30/2020	\$ -	\$ 108,454	\$ 275,849	\$ 167,395	\$ -
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve									
Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 20	7/1/2020-6/30/2021	-	-	-	200,538	200,538
Total NON-ACA/PPHF - Building Capacity of the Public Health System to Improve					-	108,454	275,849	367,933	200,538
Passed through State of Utah Department of Health:									
Improving the Health of Americans through Prevention and									
Management of Diabetes and Heart Disease and Stroke	93.426	192700357	SLIDH	6/30/2019-6/29/2021	-	8,728	41,106	41,415	9,037
Innovative State and Local Public Health Strategies to Prevent and									
Manage Diabetes and Heart Disease and Stroke	93.435	192700357	SLIDH	10/1/2019-9/30/2021	-	65,357	337,901	340,425	67,881
Passed through State of Utah Department of Health:									
Well-Integrated Screening and Evaluation for Women Across the Nation									
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	162701037	Be Wise (WW)	9/30/2019-9/29/2020	-	48,460	106,003	57,543	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	162701037	Be Wise (WW)	9/30/2020-9/29/2021	-	-	14,968	38,805	23,837
Total Well-Integrated Screening and Evaluation for Women Across the Nation					-	48,460	120,971	96,348	23,837
Passed through State of Utah Department of Health:									
State Physical Activity and Nutrition (SPAN)									
Transitional Living for Homeless Youth	93.439	192700357	PANO	7/1/2019-6/30/2021	-	11,950	60,366	64,733	16,317
Passed through State of Utah Department of Health:									
Refugee and Entrant Assistance State / Replacement Designee Administered Programs									
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	18DWS0080	Refugee Caregiver	8/1/2019-7/31/2021	-	13,242	28,801	15,559	-
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	18DWS0080	Refugee Entrant Assistance	8/1/2019-7/31/2021	-	20,820	23,180	13,850	11,490
Total Refugee and Entrant Assistance State / Replacement Designee Administered Programs					-	34,062	51,981	29,409	11,490
Passed through State of Utah Department of Health:									
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)									
PHHS Block 1 yr BOOST (VIPP)	93.758	162700428	PHHS Block 1 yr BOOST (VIPP)	10/1/2018-9/30/2019	-	2,791	2,791	-	-
Passed through State of Utah Department of Health:									
National Bioterrorism Hospital Preparedness Program									
National Bioterrorism Hospital Preparedness Program	93.889	202700059	HPP Regional 20	7/1/2019-6/30/2020	-	30,603	132,400	101,797	-
National Bioterrorism Hospital Preparedness Program	93.889	212700123	HPP Regional 21	7/1/2020-6/30/2021	-	-	67,761	79,872	12,111
Total National Bioterrorism Hospital Preparedness Program					-	30,603	200,161	181,669	12,111
Passed through State of Utah Department of Health:									
HIV Prevention Activities - Health Department Based									
HIV Prevention Activities - Health Department Based	93.940	182700619	HIV Testing & Counseling	1/1/2020-12/31/2020	-	-	136,155	180,214	44,059
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	7/1/2019-6/30/2020	-	51,815	58,423	6,608	-
Total HIV Prevention Activities - Health Department Based					-	51,815	194,578	186,822	44,059
Passed through State of Utah Department of Health:									
Assistance Programs for Chronic Disease Prevention and Control									
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2019-6/29/2021	-	4,905	25,920	25,865	4,850
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	7/1/2019-6/30/2021	-	2,500	9,500	9,500	2,500
Total Assistance Programs for Chronic Disease Prevention and Control					-	7,405	35,420	35,365	7,350
Passed through State of Utah Department of Health:									
Sexually Transmitted Diseases (STD) Prevention and Control Grants									
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	9/30/2019-9/29/2021	-	-	4,859	4,859	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	202700536	STD Surveillance Project	10/1/2018-9/30/2020	-	-	113,445	128,281	14,836
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants					-	-	118,304	133,140	14,836
Passed through State of Utah Department of Health:									
Preventive Health and Health Services Block Grant									
Preventive Health and Health Services Block Grant	93.991	202700006	EPICC Cardiovascular	10/1/2019-9/30/2020	-	27,884	142,754	152,943	38,073
Preventive Health and Health Services Block Grant	93.991	202700006	EPICC Cardiovascular	10/1/2020-9/30/2021	-	10,941	52,207	46,473	5,207
Total Preventive Health and Health Services Block Grant					-	38,825	194,961	199,416	43,280
Passed through State of Utah Department of Health:									
Maternal and Child Health Services Block Grant to the States									
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH	7/1/2019-6/30/2020	-	106,144	250,416	144,272	-
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	7/1/2020-6/30/2021	-	-	18,679	62,134	43,455
Maternal and Child Health Services Block Grant to the States	93.994	202700006	MCH Injury Preventior	10/1/2019-9/30/2020	-	33,919	45,187	11,268	-
Maternal and Child Health Services Block Grant to the States	93.994	212700634	MCH Injury Preventior	10/1/2020-9/30/2021	-	-	-	41,649	41,649
Total Maternal and Child Health Services Block Grant to the States					-	140,063	314,282	259,323	85,104
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	CA0000000000141	Title VII B Ombudsmar	7/1/2019-6/30/2021	-	19,650	76,292	56,642	-
Special Programs for the Aging - Title III, Part D - Disease									
Prevention and Health Promotion Services	93.043	CA0000000000141	Title III D	7/1/2019-6/30/2021	-	-	49,943	52,310	2,367
Passed through State of Utah Department of Human Services:									
National Family Caregiver Support, Title III, Part E									
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000141	Title III E	7/1/2019-6/30/2021	-	170,000	527,802	495,950	138,148
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000141	Administration	7/1/2019-6/30/2021	-	11,533	43,787	44,708	12,454
Total National Family Caregiver Support, Title III, Part E					-	181,533	571,589	540,658	150,602

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services:									
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children									
	93.197	17NUE2EH001359	Lead Prevention	10/1/2019-9/30/2021	\$ 143,695	\$ 35,816	\$ 145,199	\$ 143,695	\$ 34,312
Passed through State of Utah Department of Human Services:									
Substance Abuse and Mental Health Services - Projects of Regional and National Significance									
	93.243	160424	PFS	10/1/2019-9/30/2021	-	64,503	134,419	73,867	3,951
	93.243	B20008	Lethal Means Reduction	9/30/2019-6/30/2020	-	-	9,926	9,926	-
	93.243	160424	SYICC	7/1/2015-6/30/2020	18,959	7,950	26,909	18,959	-
	93.243	160424	State Youth IOH	7/1/2015-6/30/2020	53,636	21,454	75,090	53,636	-
	93.243	A03082	SYICC	7/1/2020-6/30/2025	27,100	-	18,067	27,100	9,033
	93.243	A03082	State Youth IOH	7/1/2020-6/30/2025	54,200	-	36,133	54,200	18,067
			Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		153,895	93,907	300,544	237,688	31,051
Passed through State of Utah Department of Human Services:									
Immunization Cooperative Agreements									
	93.268	192701008	Immunizations/Vaccination	7/1/2019-6/30/2021	-	-	199,136	199,136	-
	93.268	202701052	UDOH COVID and Flu vaccines	7/1/2020-6/30/2021	-	-	-	117,277	117,277
			Total Immunization Cooperative Agreements		-	-	199,136	316,413	117,277
Passed through State of Utah Department of Human Services:									
Foster Care Title IV-E									
	93.658	ILS2020IDCITITLEIVE	Title IV-E Foster Care	7/1/2020-6/30/2021	-	-	128,864	128,864	-
COVID19 - Emergency Grants to Address Mental and Substance Use Disorder During COVID-19									
	93.665	160237	MOT Emergency COVID-10 SFY20	7/1/2015 - 6/30/2020	42,573	-	42,573	42,573	-
Passed through State of Utah Department of Human Services:									
Social Services Block Grant									
	93.667	CA0000000000141	Nursing Home Alternatives 20	7/1/2019-6/30/2020	-	90,886	274,107	183,221	-
	93.667	CA0000000000141	Nursing Home Alternatives 21	7/1/2020-6/30/2021	-	-	137,058	187,058	50,000
	93.667	17-2076	SSBG	7/1/2019-6/30/2020	356,699	207,091	347,243	356,699	216,547
			Total Social Services Block Grant		356,699	297,977	758,408	726,978	266,547
Passed through State of Utah Department of Human Services:									
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations									
	93.779	CA0000000000141	Outreach	7/1/2019-6/30/2021	-	4,162	40,627	36,465	-
	93.779	CA0000000000141	SMP	7/1/2019-6/30/2021	-	4,925	30,540	25,615	-
			Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		-	9,087	71,167	62,080	-
Passed through State of Utah Department of Human Services:									
Opioid STR									
	93.788	16-0424	Opioid	7/1/2015-6/30/2020	23,006	493,540	1,208,931	715,391	-
	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	-	655,220	1,143,971	488,751
			Total Opioid STR		23,006	493,540	1,864,151	1,859,362	488,751
Passed through State of Utah Department of Human Services:									
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities									
	93.817	162700364	HPP_EBOLA	7/1/2015-11/15/2020	-	26,366	26,366	-	-
Passed through State of Utah Department of Human Services:									
Block Grants for Community Mental Health Services									
	93.958	16-0237	Mental Health Federal Adult SFY20	7/1/2015-6/30/2020	157,698	17,714	595,285	577,571	-
	93.958	A03082	Mental Health Federal Adult SFY21	7/1/2020-6/30/2025	633,822	-	725,172	725,172	-
	93.958	16-0237	Mental Health Federal Children SFY20	7/1/2015-6/30/2020	41,954	39,068	100,528	61,460	-
	93.958	A03082	Mental Health Federal Children SFY21	7/1/2020-6/30/2025	86,060	-	92,911	92,911	-
	93.958	16-0237	FRF SFY20	7/1/2015-6/30/2020	-	-	10,481	10,481	-
	93.958	A03082	FRF SFY21	7/1/2020-6/30/2025	-	-	10,481	10,481	-
			Total Block Grants for Community Mental Health Services		919,534	56,782	1,534,858	1,478,076	-
Passed through State of Utah Department of Human Services:									
Block Grants for Prevention and Treatment of Substance Abuse									
	93.959	16-0424	FTL SFY20	7/1/2015-6/30/2020	8,324	185,599	2,541,656	2,356,057	-
	93.959	A03082	FTL SFY21	7/1/2020-6/30/2025	-	-	953,381	1,361,946	408,565
	93.959	16-0424	FPL SFY20	7/1/2019-6/30/2020	-	79,398	953,833	874,435	-
	93.959	16-0424	FPL SFY21	7/1/2020-6/30/2021	-	-	554,808	809,343	254,535
	93.959	16-0424	PFR	7/1/2020-6/30/2021	-	-	111,087	131,097	20,010
	93.959	16-0424	WTD SFY20	7/1/2015-6/30/2020	-	157,042	524,809	367,767	-
	93.959	A03082	WTD SFY21	7/1/2020-6/30/2025	-	-	237,691	315,024	77,333
	93.959	16-0424	SLF SFY20	7/1/2015-6/30/2020	-	-	190,358	190,358	-
	93.959	16-0424	ADC SFY20 SAPT	7/1/2015-6/30/2020	-	-	485,028	822,212	337,184
			Total Block Grants for Prevention and Treatment of Substance Abuse		8,324	422,039	6,552,651	7,228,239	1,097,627
			Total U.S. Department of Health and Human Services		1,991,081	4,042,102	21,477,170	22,155,052	4,719,984

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT003	FGP	7/1/2019-6/30/2020	\$ -	\$ 69,315	\$ 200,958	\$ 131,643	\$ -
Foster Grandparent Program	94.011	12SFPUT003	FGP	7/1/2020-6/30/2021	-	-	72,175	139,195	67,020
Senior Companion Program	94.016	12SCPUP003	SCP	7/1/2019-6/30/2020	-	88,608	271,304	182,696	-
Senior Companion Program	94.016	12SCPUP003	SCP	7/1/2020-6/30/2021	-	-	79,650	157,040	77,390
Total Foster Grandparents/Senior Companion Cluster					-	157,923	624,087	610,574	144,410
Direct Programs:									
Retired and Senior Volunteer Program	94.002	12SRPUT001	RSVP	4/1/2019-3/31/2020	-	21,896	43,792	21,896	-
Retired and Senior Volunteer Program	94.002	12SRPUT001	RSVP	4/1/2020-3/31/2021	-	-	43,791	65,687	21,896
Total Retired and Senior Volunteer Program					-	21,896	87,583	87,583	21,896
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2019	-	70,862	70,862	-	-
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	1/1/2020-12/31/2020	202,928	-	134,159	202,928	68,769
Total AmeriCorps					202,928	70,862	205,021	202,928	68,769
Total Corporation for National and Community Services					202,928	250,681	916,691	901,085	235,075
FEDERAL EMERGENCY MANAGEMENT AGENCY									
Passed through the Emergency Food and Shelter National Board Program									
Emergency Food and Shelter National Board Program	97.024	851000-022	Emergency Food and Shelter Program	1/1/2020-5/31/2021	-	-	3,443	3,443	-
Total Federal Emergency Management Agency					-	-	3,443	3,443	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 95,770,493	\$ 7,416,178	\$ 256,143,660	\$ 245,734,174	\$ (2,993,308)

The accompanying notes are an integral part of this schedule.

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, 2020. 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, 2020 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 \$9,270,721. 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 \$1,976,927 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 Wilson 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, 2020, 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 25, 2021.

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) as a basis for designing 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 financial statements. 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.

Squire + Company, PC

Orem, Utah
June 25, 2021



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 Wilson 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, 2020.

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* (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, 2020.

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2021, 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.

Squire & Company, PC

Orem, Utah
June 25, 2021

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2020

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (CFDA Number)

Coronavirus Relief Fund (21.019)

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.