

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

Year Ended December 31, 2022

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

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	213UT311N1099	Child Nutrition Program (CNP)	7/1/2019-6/30/2023	\$ -	\$ 7,368	\$ 56,344	\$ 52,913	\$ 3,937
National School Lunch Program	10.555	213UT311N1099	Child Nutrition Program (CNP)	1/1/2021-1/30/2022	-	(1,560)	5,870	7,430	-
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	182700910	Summer Food	7/1/2021-6/30/2023	-	2,760	2,760	3,105	3,105
Total Child Nutrition Cluster					-	8,568	64,974	63,448	7,042
<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	1/1/2022-12/31/2022	-	-	28,997	28,997	-
Total Forest Service Schools and Roads Cluster					-	-	28,997	28,997	-
Passed through State of Utah Department of Health:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	WIC	10/1/2021-9/30/2023	-	1,095,492	4,123,788	3,913,469	885,173
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	Noncash Vouchers	1/1/2022-12/31/2022	-	-	9,480,421	9,480,421	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	1,095,492	13,604,209	13,393,890	885,173
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program	10/1/2021-9/30/2024	-	4,462	67,686	68,148	4,924
Total U.S. Department of Agriculture					-	1,108,522	13,765,866	13,554,483	897,139
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
<i>CDBG - Entitlement Grants Cluster:</i>									
<i>Direct Programs:</i>									
Community Development Block Grants / Entitlement Grants	14.218	B-20-UC-49-0001	CDBG	7/1/2020-6/30/2021	-	199,625	199,625	-	-
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-49-0001	CDBG	7/14/2020-7/13/2022	496,121	306,234	739,476	549,384	116,142
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2021-6/30/2022	1,210,862	796,648	1,957,608	1,414,357	253,397
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2022-6/30/2023	531,570	-	-	814,599	814,599
Total CDBG - Entitlement Grants Cluster					2,238,553	1,302,507	2,896,709	2,778,340	1,184,138
<i>Direct Programs:</i>									
Emergency Solutions Grants Program	14.231	E-19-UC-40-0003	Emergency Shelter	7/1/2020-6/30/2021	-	1,886	1,886	-	-
COVID-19 Emergency Solutions Grants Program	14.231	E-20-UW-49-0001	Emergency Shelter	7/1/2020-6/30/2021	720,905	1,343,697	2,131,786	797,741	9,652
Emergency Solutions Grants Program	14.231	E-20-UC-40-0003	Emergency Shelter	7/1/2020-9/14/2022	112,815	87,765	202,319	114,554	-
Emergency Solutions Grants Program	14.231	E-22-UC-40-0001	Emergency Shelter	7/1/2022-6/30/2023	56,463	-	-	57,634	57,634
Total Emergency Solutions Grants Program					890,183	1,433,348	2,335,991	969,929	67,286
Home Investment Partnerships Program	14.239	M-20-DC-49-0206	HOME	7/1/2020-6/30/2021	-	817,755	1,121,707	303,952	-
Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/1/2029	563,678	642,608	452,271	563,678	754,015
Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/30/2030	-	-	-	22,802	22,802
Total Home Investment Partnerships Program					563,678	1,460,363	1,573,978	890,432	776,817
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/1/2019-9/30/2023	1,108,660	832,269	1,218,711	1,482,913	1,096,471
Total Lead Hazard Reduction Demonstration Grant Program					1,108,660	832,269	1,218,711	1,482,913	1,096,471
Older Adults Home Modification Grant Program	14.921	UTLH0004-21	HH_WEATHER	7/1/2021-09/30/2024	-	-	-	21,980	21,980
Older Adults Home Modification Grant Program	14.921	UTHHP0070-22	GHHI_FEDERAL	4/1/2022-10/1/2025	-	-	-	5,992	5,992
Total Older Adults Home Modification Grant Program					-	-	-	27,972	27,972
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0165L8T002000	Continuum of Care	1/1/2022-12/31/2022	-	45,919	175,365	228,235	98,789
Continuum of Care Program	14.267	UT0155L8T002001	HUD Coordinated Entry	11/1/2021-10/31/2022	-	97,146	175,710	164,968	86,404
Continuum of Care Program	14.267	UT0155L8T002102	SLCO Coordinated Entry Project FY2019	11/1/2022-10/31/2023	-	-	-	14,918	14,918
Total Continuum of Care Program					-	143,065	351,075	408,121	200,111
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000814	Capitol Villa	1/1/2022-12/31/2022	-	7,956	53,899	50,120	4,177
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000815	Wright Villa	1/1/2022-12/31/2022	-	5,275	35,736	33,231	2,770
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000826	Willowood	1/1/2022-12/31/2022	-	6,190	41,936	38,996	3,250
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000827	South Lake Villa	1/1/2022-12/31/2022	-	5,895	39,939	37,138	3,094
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000828	Wasatch Manor	1/1/2022-12/31/2022	-	10,367	70,236	65,312	5,443
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000829	St Marks Millcreek	1/1/2022-12/31/2022	-	2,638	16,490	16,622	2,770
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA00000000000830	St Marks Tower	1/1/2022-12/31/2022	-	14,313	96,970	90,171	7,514
Total Resident Opportunity and Supportive Services - Service Coordinators					-	52,634	355,206	331,590	29,018
Total U.S. Department of Housing and Urban Development					4,801,074	5,224,186	8,731,670	6,889,297	3,381,813

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

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 JUSTICE									
Direct Programs:									
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1147	DOJ CESF-COVID GRANT	1/20/2020 - 1/31/2022	\$ -	\$ 162,450	\$ 162,450	\$ -	\$ -
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00131-	SCAAP 2020-21	7/1/2018-6/30/2020	-	-	532,014	532,014	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-	Community Policing Development De-Escalation Training	9/27/2019-8/31/2023	-	-	9,950	9,950	-
Second Chance Act Reentry Initiative	16.812	15PBJA-21-GG-02886-	Second Chance Act Reentry Initiative	10/1/2021-9/30/2025	-	-	75,000	155,761	80,761
Equitable Sharing Program	16.922	UT018013A	Equitable Sharing Program	1/1/2022-12/31/2024	-	-	48,726	-	(48,726)
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Crime Victim Assistance	16.575	VOCA 19-21	VOCA CJC	7/1/2021-6/30/2023	-	136,188	561,431	527,467	102,224
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	1/1/2021-12/31/2021	-	36,445	42,258	5,813	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	WEJO-UT-CORE22	CJS VOA	4/1/2022-12/31/2022	-	-	34,426	50,000	15,574
Total Improving the Investigation of Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers					-	36,445	76,684	55,813	15,574
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18A-27	JAG	7/1/2020-9/30/2022	-	47,107	196,949	149,842	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01909-	JAG	1/1/2021-9/30/2024	-	-	-	37,401	37,401
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0794	JAG	8/27/2019-9/30/2022	-	273	273	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-B-0505	JAG	8/19/2020-9/30/2023	-	24,305	24,305	-	-
Total Edward Byrne Memorial Justice Assistance Grant Program					-	71,685	221,527	187,243	37,401
Passed through State of Utah Department of Health:									
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PARTNER-0038	COAP	9/1/2021-12/31/2022	-	31,434	110,867	263,517	184,084
Total U.S. Department of Justice					-	438,202	1,798,649	1,731,765	371,318
U.S. DEPARTMENT OF TRANSPORTATION									
Highway Safety Cluster:									
Direct Programs:									
State and Community Highway Safety	20.600	HLT21CP5 (MOA)	Highway Safety - Child Safety	10/1/2021-9/30/2022	-	6,700	26,800	20,100	-
State and Community Highway Safety	20.600	HLT21PBSP (MOA)	Highway Safety - Bike and Helme	10/1/2021-9/30/2023	-	-	7,500	7,500	-
State and Community Highway Safety	20.600	HLT21HSH (MOA)	Highway Safety - Bike and Helme	10/1/2021-9/30/2022	-	6,250	25,000	18,750	-
State and Community Highway Safety	20.600	HLT22PBSP (MOA)	Highway Safety - Bike and Helme	10/1/2021-9/30/2023	-	-	7,500	7,500	-
Total Highway Safety Cluster					-	12,950	66,800	53,850	-
Passed through Utah Division of Parks and Recreation:									
Recreational Trails Program	20.219	211735 & 211395	Recreational Trails	10/9/2020-9/30/2022	-	-	100,000	200,000	100,000
Total U.S. Department of Transportation					-	12,950	166,800	253,850	100,000
U.S. DEPARTMENT OF TREASURY									
Direct Programs:									
COVID-19 Coronavirus Relief Fund	21.019	222700152	Mobile Vaccine Van	8/1/2021-7/31/2022	-	129,121	129,121	-	-
Passed through State of Utah Division of Arts and Museums:									
COVID-19 Coronavirus Relief Fund	21.019	CPG21502	Create in Utah Grant (Phase 3)	1/1/2022-12/31/2022	-	-	70,000	70,000	-
Total COVID-19 Emergency Rental Assistance Program					-	129,121	199,121	70,000	-
Direct Programs:									
COVID-19 Emergency Rental Assistance Program	21.023	21DWSR012	Emergency Rental Assistance	12/27/2020-12/31/2021	9,442,883	(731,973)	20,000,000	17,457,242	(3,274,731)
COVID-19 Emergency Rental Assistance Program	21.023	ERA2-0228	Emergency Rental Assistance	4/1/2021-9/30/2025	10,792,297	(11,621,174)	17,431,760	17,109,602	(11,943,332)
Total COVID-19 Emergency Rental Assistance Program					20,235,180	(12,353,147)	37,431,760	34,566,844	(15,218,063)
Direct Programs:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA	Recovery	1/1/2021-12/31/2021	-	(50,438,860)	112,700,642	67,562,914	(95,576,588)
Passed through State of Utah Department of Human Services:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	MH22 STCONTRACT	ARPA Housing Project SFY22	7/1/2020-6/30/2025	329,152	1,800,000	2,130,142	330,142	-
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds					329,152	(48,638,860)	114,830,784	67,893,056	(95,576,588)
Total U.S. Department of Treasury					20,564,332	(60,862,886)	152,461,665	102,529,900	(110,794,651)
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	1/1/2022-12/31/2022	-	-	17,000	17,000	-
Total National Aeronautics and Space Administration					-	-	17,000	17,000	-

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Year Ended December 31, 2022

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INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Passed through Utah State Library Division:									
COVID-19 Grants to States	45.310	22-0170	ARPA Collection	7/1/2021- 6/30/2022	\$ -	\$ 12,000	\$ 19,500	\$ 7,500	\$ -
COVID-19 Grants to States	45.310	22-0173	ARPA Pandemic	7/1/2021-6/30/2022	-	17,224	20,600	3,376	-
COVID-19 Grants to States	45.310	22-0570	ARPA Overdrive	7/1/2021-9/30/2022	-	(130,092)	130,092	130,092	(130,092)
COVID-19 Grants to States	45.310	22-1139	ARPA Hotspot	10/1/2021-9/30/2022	-	94,680	157,169	62,489	-
COVID-19 Grants to States	45.310	22-2023	ARPA Spanish	6/10/2022-9/30/2022	-	-	1,500	1,500	-
COVID-19 Grants to States	45.310	22-2023	ARPA Dig Incl	9/10/2021-9/30/2022	-	-	15,000	15,000	-
Grants to States	45.310	22-1672	LSTA Books	2/25/2022-5/13/2022	-	-	3,000	3,000	-
Grants to States	45.310	22-1578	LSTA STEM	11/22/2021-8/31/2022	-	-	15,500	15,500	-
Grants to States	45.310	22-0755	Adult Divers Book Enhancement	10/15/2021-1/31/2022	-	900	900	-	-
Grants to States	45.310	22-0826	LSTA Medigap Insurance Tool	11/22/2021-8/31/2022	-	2,121	2,366	245	-
Total Grants to States					-	(3,167)	365,627	238,702	(130,092)
Total Institute of Museum and Library Services					-	(3,167)	365,627	238,702	(130,092)
ENVIRONMENTAL PROTECTION AGENCY									
Passed through State of Utah Department of Environmental Quality:									
Performance Partnership Grants	66.605	220357/220358	DEQ DW & AIR	7/1/2021-6/30/2023	-	-	47,706	47,706	-
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownsfield Cleanup Grant	10/1/2019-9/30/2022	510,801	37,902	551,668	563,638	49,872
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup RLF	9/1/2019-9/30/2022	-	33,093	792,990	787,529	27,632
Total Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					510,801	70,995	1,344,658	1,351,167	77,504
Targeted Airshed Grant Program	66.956	20-1509	AIR	2/18/2020-8/1/2024	-	-	131,693	161,418	29,725
Total Environmental Protection Agency					510,801	70,995	1,524,057	1,560,291	107,229
U.S. DEPARTMENT OF EDUCATION									
Passed through Utah State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC Magna United I	7/1/2020-6/30/2024	-	31,942	208,940	203,450	26,452
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC-Millcreek Kearns	7/1/2020-6/30/2024	-	75,931	352,501	277,228	658
Twenty-First Century Community Learning Centers	84.287	S287C210045	22ASFT - 21st CCLC	7/1/2021-9/30/2026	-	45,767	217,492	214,456	42,731
Twenty-First Century Community Learning Centers	84.287	S287D200011	21CPFT CCLC Career Pathways	1/12/21-11/1/2026	-	9,949	33,411	37,319	13,857
Total Twenty-First Century Community Learning Centers					-	163,589	812,344	732,453	83,698
Education Stabilization Fund:									
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	S425U210032	21ARAS Afterschool ARP ESSER	3/13/2020-9/30/2024	-	34,836	123,567	127,021	38,290
Total U.S. Department of Education					-	198,425	935,911	859,474	121,988
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
<i>Aging Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Center Function	7/1/2021-6/30/2023	-	25,500	465,832	535,714	95,382
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Chore	7/1/2021-6/30/2023	-	3,000	32,878	43,709	13,831
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Legal	7/1/2021-6/30/2023	-	3,000	22,504	22,962	3,458
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Outreach	7/1/2021-6/30/2023	-	39,000	312,283	338,045	64,762
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Transportation	7/1/2021-6/30/2023	-	79,500	687,968	608,468	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Administration	7/1/2021-6/30/2023	-	-	89,197	102,734	13,537
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Congregate Meal	7/1/2021-6/30/2023	-	462,457	1,322,222	1,010,435	150,670
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Meals on Wheels	7/1/2021-6/30/2023	-	687,490	1,399,941	1,011,783	299,332
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Administration	7/1/2021-6/30/2023	-	-	184,443	209,928	25,485
Nutrition Services Incentive Program	93.053	CA0000000000764	NSIP	7/1/2021-6/30/2023	-	-	291,630	379,960	88,330
Total Aging Cluster					-	1,299,947	4,808,898	4,263,738	754,787

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Year Ended December 31, 2022

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
<i>TANF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	20DWS0095	Afterschool Match Partnership	7/1/2019-6/30/2022	\$ -	\$ 25,457	\$ 74,640	\$ 49,183	\$ -
Total TANF Cluster					-	25,457	74,640	49,183	-
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	20DWS0863	Child Care Operations Grant	8/23/2022-12/31/2023	-	22,100	1,409,500	1,457,400	70,000
Child Care and Development Block Grant	93.575	20DWS0034	Afterschool Match Partnership	7/1/2019-6/30/2022	-	11,180	99,688	88,508	-
Child Care and Development Block Grant	93.575	23DWS0250	Afterschool Match Partnership	7/1/2022-6/30/2025	-	-	24,222	185,459	161,237
Total CCDF Cluster					-	33,280	1,533,410	1,731,367	231,237
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	212702255	CHEC Professional 22	7/1/2021-6/30/2025	-	33,831	125,485	123,850	32,196
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2021-6/30/2023	-	-	488,662	488,662	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2020-6/30/2023	-	27,997	162,895	163,757	28,859
Total Medicaid Cluster					-	61,828	777,042	776,269	61,055
<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	222700631/232700845	PAT	10/1/2021-9/30/2023	-	248,980	903,406	855,104	200,678
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	222700475/232700089	MIECHV American Rescue Plan	9/1/2021-9/30/2024	-	22,397	34,199	21,368	9,566
Total Maternal, Infant and Early Childhood Home Visiting Cluster					-	271,377	937,605	876,472	210,244
<i>Direct Programs:</i>									
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	19NUE2EH001359	Lead Prevention	10/1/2020-9/30/2026	221,194	198,135	314,350	221,193	104,978
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	222700397	CLP	10/1/2021-09/30/2022	-	1,081	9,844	11,871	3,108
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children					221,194	199,216	324,194	233,064	108,086
Basic Center Grant	93.623	90CY701401	Basic Center Program	10/1/2021-9/30/2024	-	50,000	240,000	190,000	-
Passed through State of Utah Department of Health:									
Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	CA0000000000141	Title VII Elder Abuse Prevention	7/1/2022-6/30/2023	-	-	1,500	-	(1,500)
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2021-6/30/2023	-	52,809	175,429	143,247	20,627
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2021-6/30/2023	-	419,008	963,243	691,432	147,197
Total Public Health Emergency Preparedness					-	471,817	1,138,672	834,679	167,824
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2021-8/31/2024	-	26,653	68,436	60,432	18,649
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	222700797	Teen Pregnancy Prevention	10/1/2021-9/30/2022	-	23,110	90,611	67,501	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2021-12/31/2022	-	24,486	108,722	84,236	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2021-9/30/2023	-	25,209	40,000	60,209	45,418
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	49,695	148,722	144,445	45,418
Injury Prevention and Control Research and State and Community Based Programs	93.136	212700634	Utah Overdose Data	8/1/2021-7/31/2022	-	5,985	6,000	15	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	222700548	Utah Overdose Data	9/1/2021-8/31/2022	-	40,737	170,182	129,445	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	232700580	Utah Overdose Data	9/1/2022-8/31/2023	-	-	8,507	40,741	32,234
Total Injury Prevention and Control Research and State and Community Based Programs					-	46,722	184,689	170,201	32,234
Community Programs to Improve Minority Health Grant Program	93.137	6CPIMP211256	Health Literacy AHL	7/1/2021-6/30/2023	-	157,195	952,951	1,087,355	291,599
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	169,694	-	113,129	169,694	56,565
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	169,694	56,565	226,259	169,694	-
Total Projects for Assistance in Transition from Homelessness (PATH)					339,388	56,565	339,388	339,388	56,565
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	222700786	Teen Pregnancy Prevention	10/1/2021-9/30/2022	-	18,155	65,722	47,567	-
Viral Hepatitis Prevention and Control	93.270	212702410	HCVBBV	5/1/2021-4/30/2023	-	4,810	30,823	26,013	-
Drug-Free Communities Support Program Grants	93.276	N/A	DFC	10/1/2021-9/30/2023	-	39,955	112,094	100,716	28,577
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	2700504/222701219/2227013	IMMS	8/1/2021-7/31/2023	-	72,123	205,978	171,362	37,507
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701219	COVID Mitigation	7/1/2020-11/17/2022	-	-	-	17,179	17,179
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331/202700950/22:	COVID-19 PPHPEA	7/1/2020-7/31/2024	-	2,475,202	6,750,345	4,991,200	716,057
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	2,547,325	6,956,323	5,179,741	770,743

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

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:									
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	222700679	CWF	9/1/2021-6/30/2023	\$ -	\$ -	\$ 238,016	\$ 397,660	\$ 159,644
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2021-6/30/2025	-	21,096	108,101	126,973	39,968
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	222701396	Flu Surveillance 22	8/1/2021-7/31/2023	-	210,099	589,197	724,737	345,639
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	192700357	SLIDH	6/30/2021-6/29/2023	-	14,376	76,594	75,166	12,948
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	192700357	SLIDH	9/30/2021-9/29/2023	-	76,554	410,628	410,138	76,064
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	222700538	Be Wise (WW)	9/30/2021-9/29/2023	-	60,916	185,021	173,273	49,168
State Physical Activity and Nutrition (SPAN)	93.439	192700357	PANO	9/30/2021-9/29/2023	-	8,112	59,010	59,171	8,273
Transitional Living for Homeless Youth	93.550	90CX7335	Transitional Living	10/1/2021-9/30/2024	-	-	250,000	250,000	-
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	18DWS0080	Caregiver Support	7/1/2021-6/30/2023	-	33,151	88,578	59,830	4,403
National Bioterrorism Hospital Preparedness Program	93.889	212700123	HPP Regional	7/1/2021-6/30/2023	-	103,683	172,498	118,342	49,527
National Bioterrorism Hospital Preparedness Program	93.889	212700123	MRC	7/1/2021-6/30/2023	-	14,148	14,358	210	-
Total National Bioterrorism Hospital Preparedness Program					-	117,831	186,856	118,552	49,527
HIV Prevention Activities - Health Department Based	93.940	182700619	HIV Testing & Counseling	1/1/2021-12/31/2022	-	30,637	172,503	143,482	1,616
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV Early Intervention	7/1/2019-6/30/2022	-	7,887	9,444	2,500	943
Total HIV Prevention Activities - Health Department Based					-	38,524	181,947	145,982	2,559
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700253	Arthritis Program	7/1/2019-6/30/2023	-	7,475	20,005	21,285	8,755
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	7/1/2021-6/30/2023	-	2,500	10,000	10,000	2,500
Total Assistance Programs for Chronic Disease Prevention and Control					-	9,975	30,005	31,285	11,255
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	212702345	STD Surveillance Project	9/30/2021-9/29/2023	-	63,877	214,772	216,938	66,043
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	1/1/2021-12/31/2022	-	10,875	238,951	314,970	86,894
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants					-	74,752	453,723	531,908	152,937
Preventive Health and Health Services Block Grant	93.991	222700488	EPICC Cardiovascular	10/1/2021-9/30/2022	-	114,364	167,642	53,278	-
Preventive Health and Health Services Block Grant	93.991	222700488	EPICC Cardiovascular	10/1/2021-9/30/2022	-	55,087	75,968	20,881	-
Preventive Health and Health Services Block Grant	93.991	232700424	PANO & VIPP	10/1/2022-9/30/2027	-	-	87,545	126,183	38,638
Total Preventive Health and Health Services Block Grant					-	169,451	331,155	200,342	38,638
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	10/1/2021-9/30/2023	-	62,602	271,721	289,822	80,703
Maternal and Child Health Services Block Grant to the States	93.994	232700580	MCH	10/1/2022-9/30/2023	-	-	18,952	62,643	43,691
Maternal and Child Health Services Block Grant to the States	93.994	222700548	MCH Injury Preventior	10/1/2021-9/30/2022	-	31,613	77,405	45,792	-
Total Maternal and Child Health Services Block Grant to the States					-	94,215	368,078	398,257	124,394
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	CA0000000000764	Title VII B Ombudsman	7/1/2021-6/30/2023	-	16,500	52,350	40,850	5,000
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA0000000000764	Title III D	7/1/2021-6/30/2023	-	28,082	116,228	99,547	11,401
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000764	Title III E	7/1/2021-6/30/2023	-	203,632	614,771	436,139	25,000
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000764	Administration	7/1/2021-6/30/2023	-	-	54,085	61,559	7,474
Total National Family Caregiver Support, Title III, Part E					-	203,632	668,856	497,698	32,474
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	160424	PFS	7/1/2021-6/30/2023	-	5,374	12,919	23,613	16,068
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccination	7/1/2020-6/30/2023	-	49,784	248,919	199,135	-
COVID-19 Immunization Cooperative Agreements	93.268	212701513	COVID-19 Vaccines Vulnerable Pop	7/1/2020-6/30/2024	-	856,761	1,345,593	525,479	36,647
Total Immunization Cooperative Agreements					-	906,545	1,594,512	724,614	36,647
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	222700148	OHD	8/2/2021-5/31/2023	-	101,083	777,123	1,109,830	433,790
Community-Based Child Abuse Prevention Grants	93.590	A03284	Child Abuse Prevention	1/1/2021-6/30/2023	-	16,346	94,641	92,503	14,208
Foster Care Title IV-E	93.658	20MOU22	Title IV-E Foster Care	7/1/2020-6/30/2023	-	146,678	398,205	277,305	25,778
Social Services Block Grant	93.667	CA0000000000764	Nursing Home Alternatives 21	7/1/2021-6/30/2023	-	50,000	380,647	330,647	-
Social Services Block Grant	93.667	17-2076	SSBG	7/1/2020-6/30/2023	260,327	200,612	309,578	262,364	153,398
Total Social Services Block Grant					260,327	250,612	690,225	593,011	153,398
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700052	VIPP	8/1/2022-6/30/2023	-	-	2,500	5,963	3,463
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA0000000000764	Outreach	7/1/2021-6/30/2023	-	7,256	31,237	27,668	3,687
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA0000000000764	SMP	7/1/2021-6/30/2023	-	8,246	45,396	41,462	4,312
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations					-	15,502	76,633	69,130	7,999
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	250,407	1,652,590	2,047,882	645,699
Opioid STR	93.788	160424	SOP	10/1/2021-9/30/2022	-	6,250	48,023	41,773	-
Total Opioid STR					-	256,657	1,700,613	2,089,655	645,699

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

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:									
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health Federal Adult SFY22	7/1/2020-6/30/2025	\$ -	\$ 83,926	\$ 499,791	\$ 415,865	\$ -
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health Federal Children SFY22	7/1/2020-6/30/2025	-	33,313	114,478	81,165	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health FRF SFY22	7/1/2020-6/30/2025	-	-	40,989	40,989	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Housing CM MHBG SFY22	7/1/2020-6/30/2025	128,686	42,994	177,240	134,246	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	SS1 MHBG SFY22	7/1/2020-6/30/2025	64,115	14,441	81,326	66,885	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health CMF SFY22	7/1/2020-6/30/2025	30,172	-	30,172	30,172	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health RFL SFY22	7/1/2020-6/30/2025	780,340	-	780,340	780,340	-
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health Federal Adult SFY23	7/1/2020-6/30/2025	-	-	155,568	206,547	50,979
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health Federal Children SFY23	7/1/2020-6/30/2025	-	-	86,924	125,520	38,596
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Housing CM MHBG SFY23	7/1/2020-6/30/2025	139,211	-	98,152	145,552	47,400
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	SS1 MHBG SFY23	7/1/2020-6/30/2025	90,750	-	56,332	94,901	38,569
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health CMF SFY23	7/1/2020-6/30/2025	69,650	-	76,753	69,650	(7,103)
Total Block Grants for Community Mental Health Services					1,302,924	174,674	2,198,065	2,191,832	168,441
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	FTL SFY22	7/1/2020-6/30/2025	-	468,292	2,501,336	2,033,044	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	FPL SFY22	7/1/2020-6/30/2025	-	118,419	1,685,868	1,646,310	78,861
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	PFR	7/1/2020-6/30/2025	-	11,723	116,610	137,054	32,167
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	WTD SFY22	7/1/2020-6/30/2025	-	85,981	495,329	409,348	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Recovery Support Services SAPT SFY22	7/1/2020-6/30/2025	-	786	302,763	301,977	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Care Coordinator Funding for RSS SFY22	7/1/2020-6/30/2025	-	40,000	40,000	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Youth Tx Services SAPT SFY22	7/1/2020-6/30/2025	80,808	14,351	149,684	135,333	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	ADC SFY22 SAPT	7/1/2020-6/30/2025	-	-	210,260	210,260	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	SLF SFY22	7/1/2020-6/30/2025	-	-	824,754	824,754	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	CMF SFY22	7/1/2020-6/30/2025	98,826	-	98,826	98,826	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Retention Funding SFY22	7/1/2020-6/30/2025	774,620	-	774,620	774,620	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	FTL SFY23	7/1/2020-6/30/2025	-	-	1,103,665	1,887,430	783,765
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	FPL SFY23	7/1/2020-6/30/2025	-	-	74,358	98,786	24,428
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	PFR	7/1/2020-6/30/2025	-	-	78,372	112,439	34,067
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	WTD SFY23	7/1/2020-6/30/2025	-	-	300,781	480,526	179,745
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	Recovery Support Services SAPT SFY23	7/1/2020-6/30/2025	-	-	10,953	15,875	4,922
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	Youth Tx Services SAPT SFY23	7/1/2020-6/30/2025	-	-	86,904	174,230	87,326
Total Block Grants for Prevention and Treatment of Substance Abuse					954,254	739,552	8,855,083	9,340,812	1,225,281
Total U.S. Department of Health and Human Services					3,078,087	9,173,396	39,580,582	37,037,768	6,630,582
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT003	FGP	7/1/2019-6/30/2022	-	38,689	142,099	138,411	35,001
Senior Companion Program	94.016	12SCPUT003	SCP	7/1/2019-6/30/2022	-	54,637	199,300	188,643	43,980
Total Foster Grandparents/Senior Companion Cluster					-	93,326	341,399	327,054	78,981
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2019	-	60,365	102,838	70,379	27,906
Total Corporation for National and Community Services					-	153,691	444,237	397,433	106,887
FEDERAL EMERGENCY MANAGEMENT AGENCY									
Direct Programs:									
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	012EM	Wind Emergency	11/17/2021-12/31/2022	-	-	161,598	161,598	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4578-UT	Utah Straight-line Winds	11/17/2021-12/31/2022	-	-	102,944	102,944	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	009EM	COVID 19	1/12/2021-7/12/2022	-	-	40,686,235	40,686,235	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)					-	-	40,950,777	40,950,777	-
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	-	(4,607)	1,907	6,514	-
Total Federal Emergency Management Agency					-	(4,607)	40,952,684	40,957,291	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 28,954,294	\$ (44,490,293)	\$ 260,744,748	\$ 206,027,254	\$ (99,207,787)

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, 2022. 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 included expenditures totaling \$4,645,586 on the Schedule for eligible Disaster Grants – Public Assistance (Presidentially Declared Disasters) expenditures incurred in the year ended December 31, 2021 prior to the Federal Emergency Management Agency's approval of the County's project worksheet.

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, 2022 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 \$9,480,421. 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 \$1,312,496 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, 2022, 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 30, 2023.

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 30, 2023



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

Opinion on Each Major Program

We have audited Salt Lake County, Utah (the County)'s compliance 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, 2022. The County's federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2023, 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 30, 2023

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2022

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

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)

Emergency Rental Assistance Program (21.023)
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (21.027)

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.