

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

Year Ended December 31, 2023

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing 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	\$ -	\$ 3,937	\$ 60,969	\$ 57,032	\$ -
National School Lunch Program	10.555	213UT311N1099	Child Nutrition Program (CNP)	1/1/2021-1/30/2023	-	-	11,972	11,586	(386)
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	-	3,105	7,360	4,255	-
Total Child Nutrition Cluster					-	7,042	80,301	72,873	(386)
<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	1/1/2023-12/31/2023	-	-	28,457	28,457	-
Total Forest Service Schools and Roads Cluster					-	-	28,457	28,457	-
Passed through State of Utah Department of Health:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	WIC	10/1/2022-9/30/2024	-	885,173	3,601,492	3,779,250	1,062,931
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	Noncash Vouchers	1/1/2023-12/31/2023	-	-	12,725,923	12,725,923	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	885,173	16,327,415	16,505,173	1,062,931
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	-	4,924	73,857	73,880	4,947
Total U.S. Department of Agriculture					-	897,139	16,510,030	16,680,383	1,067,492
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
<i>CDBG - Entitlement Grants Cluster:</i>									
<i>Direct Programs:</i>									
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-49-0001	CDBG	7/14/2020-7/13/2023	241,736	116,142	341,642	434,070	208,570
Community Development Block Grants / Entitlement Grants	14.218	B-23-UC-49-0001	CDBG	7/1/2023-6/30/2024	1,834,737	-	1,596,605	2,053,046	456,441
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2021-6/30/2023	-	253,397	253,397	-	-
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2022-6/30/2023	227,721	814,599	1,684,652	379,435	(490,618)
Passed through Millcreek City:									
Community Development Block Grants / Entitlement Grants	14.218	PART22JRT01	Jordan River Trail	6/7/2023-12/31/2024	-	-	462,800	31,101	(431,699)
Total CDBG - Entitlement Grants Cluster					2,304,194	1,184,138	4,339,096	2,897,652	(257,306)
<i>Direct Programs:</i>									
COVID-19 Emergency Solutions Grant Program	14.231	E-20-UW-49-0001	Emergency Shelter	7/14/2020-7/13/2023	124,775	9,652	206,612	199,364	2,404
Emergency Solutions Grant Program	14.231	E-23-UC-49-0001	Emergency Shelter	7/1/2023-6/30/2024	213,960	-	-	222,694	222,694
Emergency Solutions Grant Program	14.231	E-22-UC-40-0001	Emergency Shelter	7/1/2022-6/30/2023	48,276	57,634	210,068	56,593	(95,841)
Total Emergency Solutions Grant Program					387,011	67,286	416,680	478,651	129,257
Home Investment Partnerships Program	14.239	M-23-DC-49-0206	HOME	7/1/2023-9/1/2031	-	-	-	87,609	87,609
Home Investment Partnerships Program	14.239	M-22-DC-49-0206	HOME	7/1/2022-9/1/2030	2,078,836	-	1,169,100	2,172,429	1,003,329
Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/1/2029	-	754,015	779,483	-	(25,468)
Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/30/2030	-	22,802	-	11,981	34,783
Total Home Investment Partnerships Program					2,078,836	776,817	1,948,583	2,272,019	1,100,253
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/1/2019-9/30/2023	503,660	1,096,471	1,622,646	671,547	145,372
Older Adults Home Modification Grant Program	14.921	UTLH0004-21	HH_WEATHER	7/1/2021-09/30/2024	-	21,980	32,824	169,419	158,575
Older Adults Home Modification Grant Program	14.921	UTHHP0070-22	GHHI_FEDERAL	4/1/2022-10/1/2025	-	5,992	25,212	46,382	27,162
Total Older Adults Home Modification Grant Program					-	27,972	58,036	215,801	185,737
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0170L8T002100	Continuum of Care	2/1/2023-1/31/2024	-	98,789	157,062	254,549	196,276
Continuum of Care Program	14.267	UT0155L8T002102	HUD Coordinated Entry	11/1/2022-10/31/2023	-	86,404	138,510	158,094	105,988
Continuum of Care Program	14.267	UT0155L8T002203	HUD Coordinated Entry	11/1/2023-10/31/2024	-	14,918	14,918	15,552	-
Total Continuum of Care Program					-	200,111	310,490	428,195	317,816
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000814	Capitol Villa	1/1/2022-12/31/2022	-	4,177	4,177	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000815	Wright Villa	1/1/2022-12/31/2022	-	2,770	2,770	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000826	Willowood	1/1/2022-12/31/2022	-	3,250	3,250	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000827	South Lake Villa	1/1/2022-12/31/2022	-	3,094	3,094	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000828	Wasatch Manor	1/1/2021-9/29/2023	-	5,443	34,017	28,574	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000829	St Marks Millcreek	1/1/2021-6/23/2023	-	2,770	10,042	7,272	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000830	St Marks Tower	1/1/2021-9/29/2023	-	7,514	78,524	71,010	-
Total Resident Opportunity and Supportive Services - Service Coordinators					-	29,018	135,874	106,856	-
Total U.S. Department of Housing and Urban Development					5,273,701	3,381,813	8,831,405	7,070,721	1,621,129

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

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U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Community-Based Violence Intervention and Prevention Initiative	16.045	CVIP	MTSS	10/1/2022-9/30/2025	\$ -	\$ -	\$ -	\$ 222,050	\$ 222,050
State Criminal Alien Assistance Program	16.606	SCAA	SCAAP FY2021	7/1/2018-6/30/2023	-	-	189,471	419,858	230,387
Public Safety Partnership and Community Policing Grants	16.710	SPPS	Community Policing Development De-Escalation Training	9/1/2021-8/31/2023	-	-	8,955	8,955	-
Public Safety Partnership and Community Policing Grants	16.710	LEMH	Community Policing Development De-Escalation Training	9/1/2022-8/31/2024	-	-	6,925	43,703	36,778
Total Public Safety Partnership and Community Policing Grants					-	-	15,880	52,658	36,778
Second Chance Act Reentry Initiative	16.812	SCAX	Second Chance Act Reentry Initiative	10/1/2021-9/30/2025	-	80,761	360,707	326,035	46,089
Equitable Sharing Program	16.922	UT018013A	Equitable Sharing Program	1/1/2022-12/31/2024	-	(48,726)	2,787	-	(51,513)
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	-	102,224	102,224	-	-
Crime Victim Assistance	16.575	23/24 VOCA 33	VOCA CJC	7/1/2023-6/30/2025	-	-	28,685	41,141	12,456
Crime Victim Assistance	16.575	23/24 VOCA 08	VOCA Counseling	7/1/2023-6/30/2025	-	-	280,396	366,400	86,004
Total Crime Victim Assistance					-	102,224	411,305	407,541	98,460
Violence Against Women Formula Grants	16.588	23VAWA15	VAWA CJC	7/1/2023-6/30/2025	-	-	9,684	21,757	12,073
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	WEJO-UT-CORE22	CJS VOA	4/1/2022-12/31/2023	-	15,574	21,626	6,052	-
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAGX	JAG	1/1/2021-9/30/2024	-	37,401	87,036	51,902	2,267
Passed through Utah State University:									
Opioid Affected Youth Initiative	16.842	204681-862	OJJDP	6/1/2023-9/30/2025	-	-	-	46,277	46,277
Passed through State of Utah Department of Health:									
Comprehensive Opioid, Stimulant, and Other Substances Abuse Program	16.838	2019-PARTNER-0038	COAP	9/1/2021-12/31/2023	-	184,084	230,649	46,565	-
Total U.S. Department of Justice					-	371,318	1,329,145	1,600,695	642,868
U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	HLT22PBSP (MOA)	Highway Safety - Bike and Helmet	10/1/2021-9/30/2023	-	-	12,038	15,980	3,942
Total Highway Safety Cluster					-	-	12,038	15,980	3,942
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	100,000	-	-
Passed through Utah Transit Authority:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	23-03687	Transportation	10/1/2020-9/30/2023	-	-	162,908	162,908	-
Total U.S. Department of Transportation					-	100,000	274,946	178,888	3,942
U.S. DEPARTMENT OF TREASURY									
Direct Programs:									
COVID-19 Emergency Rental Assistance Program	21.023	21DWSR012	Emergency Rental Assistance	12/27/2020-12/31/2023	-	(3,274,731)	-	1,148,971	(2,125,760)
COVID-19 Emergency Rental Assistance Program	21.023	ERA2-0228	Emergency Rental Assistance	4/1/2021-9/30/2025	-	(11,943,332)	203,000	2,427,997	(9,718,335)
Total COVID-19 Emergency Rental Assistance Program					-	(15,218,063)	203,000	3,576,968	(11,844,095)
Direct Programs:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA	Recovery	1/1/2021-12/31/2023	-	(95,576,588)	-	95,576,588	-
COVID-19 Local Assistance and Tribal Consistency Fund	21.032	FJTCJ3K45R28	LACTF	1/1/2023-12/31/2023	-	-	160,355	160,355	-
Total U.S. Department of Treasury					-	(110,794,651)	363,355	99,313,911	(11,844,095)
FEDERAL COMMUNICATIONS COMMISSION									
Direct Programs:									
Affordable Connectivity Outreach Grant Program	32.011	ACOGP2340054	NPOP	6/1/2023-5/31/2024	-	-	75	27,722	27,647
Total Federal Communications Commission					-	-	75	27,722	27,647
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	1/1/2022-12/31/2023	-	-	17,000	17,000	-
Total National Aeronautics and Space Administration					-	-	17,000	17,000	-

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INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Passed through Utah State Library Division:									
COVID-19 Grants to States	45.310	22-0570	ARPA Overdrive	7/1/2021-9/30/2022	\$ -	\$ (130,092)	\$ -	\$ -	\$ (130,092)
Grants to States	45.310	24-0799	LSTA AI	10/1/2023-9/30/2024	-	-	-	30	30
Grants to States	45.310	23-0064	LSTA Bilingual BP	7/1/2022-6/30/2023	-	-	9,934	9,934	-
Grants to States	45.310	24-1266	LSTA Hotspots	10/1/2023-9/30/2024	-	-	31,244	31,244	-
Total Grants to States					-	(130,092)	41,178	41,208	(130,062)
Total Institute of Museum and Library Services					-	(130,092)	41,178	41,208	(130,062)
ENVIRONMENTAL PROTECTION AGENCY									
Passed through State of Utah Department of Environmental Quality:									
Performance Partnership Grants	66.605	230058	DEQ DW & AIR	7/1/2023-6/30/2024	-	-	48,135	48,135	-
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownsfield Cleanup Grant	10/1/2019-9/30/2023	-	49,872	87,442	45,631	8,061
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-95811800-0	EPA Brownsfield Grant	10/1/2021-9/30/2024	500,000	-	500,000	500,000	-
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup RLF	9/1/2019-9/30/2023	-	27,632	39,227	63,379	51,784
Total Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					500,000	77,504	626,669	609,010	59,845
Targeted Airshed Grant Program	66.956	20-1509	AIR	2/18/2020-8/1/2024	-	29,725	99,827	281,412	211,310
Total Environmental Protection Agency					500,000	107,229	774,631	938,557	271,155
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	-	26,452	179,301	192,232	39,383
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC-Millcreek Kearns	7/1/2020-6/30/2024	-	658	192,745	206,778	14,691
Twenty-First Century Community Learning Centers	84.287	S287C210045	22ASFT - 21st CCLC	7/1/2021-9/30/2026	-	42,731	175,941	278,871	145,661
Twenty-First Century Community Learning Centers	84.287	S287D200011	21CPFT CCLC Career Pathways	1/12/21-1/11/2026	-	13,857	53,065	34,270	(4,938)
Total Twenty-First Century Community Learning Centers					-	83,698	601,052	712,151	194,797
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	-	38,290	466,834	506,826	78,282
Total U.S. Department of Education					-	121,988	1,067,886	1,218,977	273,079
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	-	95,382	264,599	273,039	103,822
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	-	13,831	38,368	53,637	29,100
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	-	3,458	9,592	13,184	7,050
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	-	64,762	179,657	181,354	66,459
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	-	-	350,400	350,400	-
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	-	13,537	123,389	145,426	35,574
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Congregate Meal	7/1/2021-6/30/2023	-	150,670	582,640	741,250	309,280
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Meals on Wheels	7/1/2021-6/30/2023	-	299,332	889,792	705,220	114,760
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Administration	7/1/2021-6/30/2023	-	25,485	147,187	159,674	37,972
Nutrition Services Incentive Program	93.053	CA0000000000764	NSIP	7/1/2021-6/30/2023	-	88,330	303,520	416,490	201,300
Total Aging Cluster					-	754,787	2,889,144	3,039,674	905,317
<i>477 Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	222700382	Contraception Support	7/1/2021-6/30/2023	-	-	694	742	48
Total 477 Cluster					-	-	694	742	48
<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	-	70,000	2,438,275	2,368,275	-
Child Care and Development Block Grant	93.575	23DWS0250	Afterschool Match Partnership	7/1/2022-6/30/2025	-	161,237	450,389	482,008	192,856
Total CCDF Cluster					-	231,237	2,888,664	2,850,283	192,856

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
<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	\$ -	\$ 32,196	\$ 138,794	\$ 147,252	\$ 40,654
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2022-6/30/2024	-	-	587,567	587,567	-
Medical Assistance Program	93.778	A03191	Title XIX New Choice Waiver	7/1/2020-6/30/2023	-	28,859	172,804	178,612	34,667
Total Medicaid Cluster					-	61,055	899,165	913,431	75,321
Direct Programs:									
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	-	104,978	171,816	176,639	109,801
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	NUE2EH001431	Childhood Lead Poisoning Prevention	9/30/2023-9/29/2024	-	-	-	56,476	56,476
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	222700397	CLP	10/1/2021-09/30/2023	-	3,108	4,464	1,356	-
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children					-	108,086	176,280	234,471	166,277
Basic Center Grant	93.623	90CY7314	Basic Center Program	10/1/2021-9/30/2024	-	-	195,000	195,000	-
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)	2,250	5,650	1,900
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2021-6/30/2023	-	20,627	71,084	90,248	39,791
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2021-6/30/2023	-	147,197	692,852	821,778	276,123
Total Public Health Emergency Preparedness					-	167,824	763,936	912,026	315,914
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2021-8/31/2024	-	18,649	79,051	91,731	31,329
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2023-12/31/2023	-	-	120,898	120,898	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2021-9/30/2023	-	45,418	39,999	34,581	40,000
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	45,418	160,897	155,479	40,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	NH28CE003535	Utah Overdose Data	9/1/2023-8/31/2024	-	-	5,616	16,518	10,902
Injury Prevention and Control Research and State and Community Based Programs	93.136	232700580	Utah Overdose Data	9/1/2022-8/31/2023	-	32,234	88,901	56,667	-
Total Injury Prevention and Control Research and State and Community Based Programs					-	32,234	94,517	73,185	10,902
Community Programs to Improve Minority Health Grant Program	93.137	6CPIMP211256	Health Literacy AHL	7/1/2021-6/30/2023	430,924	291,599	1,352,363	1,461,010	400,246
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	-
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
Total Projects for Assistance in Transition from Homelessness (PATH)					339,388	56,565	339,388	339,388	56,565
Viral Hepatitis Prevention and Control	93.270	212702410	HCVBBV	5/1/2022-4/30/2024	-	-	29,656	29,656	-
Drug-Free Communities Support Program Grants	93.276	NH28CE002445	DFC	10/1/2021-9/30/2023	-	28,577	57,264	47,458	18,771
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701219	IMMS	8/1/2021-7/31/2023	-	26,752	125,074	125,327	27,005
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701723	COVID Mitigation	7/1/2020-11/17/2022	-	17,179	17,179	-	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331/202700950/222	COVID-19 PPPHEA	7/1/2020-7/31/2024	-	716,057	2,424,265	2,360,801	652,593
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701723	Mitigation	1/1/2023-7/31/2024	-	-	-	49,981	49,981
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	202700504	Biosense, Prion Survey, Dream	8/1/2022-7/31/2024	-	10,755	67,431	91,099	34,423
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	770,743	2,633,949	2,627,208	764,002
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	222700679	CWF	9/1/2021-6/30/2023	-	159,644	653,320	699,936	206,260
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2021-6/30/2025	-	39,968	143,332	144,985	41,621
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	-	345,639	828,942	483,303	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38OT000297	Flu Surveillance 23	8/1/2023-7/31/2024	-	-	-	203,889	203,889
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	2022-122004	NACCHO	11/1/2022-7/31/2023	-	-	40,000	40,000	-
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					-	345,639	868,942	727,192	203,889
The National Cardiovascular Health Program	93.426	192700357	SLIDH	6/30/2021-6/29/2023	-	12,948	34,882	21,934	-
The National Cardiovascular Health Program	93.426	242700002	CCI 23	6/30/2023-6/29/2024	-	-	34,789	54,179	19,390
Total The National Cardiovascular Health Program					-	12,948	69,671	76,113	19,390

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing 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:									
The Innovative Cardiovascular Health Program	93.435	192700357	SLIDH	9/30/2021-9/29/2023	\$ 47,000	\$ 76,064	\$ 368,000	\$ 291,936	\$ -
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	222700538/242700511	Be Wise (WW)	9/30/2021-9/29/2024	-	49,168	180,979	184,790	52,979
State Physical Activity and Nutrition (SPAN)	93.439	192700357	Be Wise (WW)	9/30/2021-9/29/2023	-	8,273	80,032	91,931	20,172
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	-	4,403	90,577	86,174	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	232700845/242700132	PAT	10/1/2021-9/30/2024	-	200,678	764,766	797,910	233,822
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	-	9,566	41,585	50,978	18,959
Total Maternal, Infant and Early Childhood Home Visiting Program					-	210,244	806,351	848,888	252,781
National Bioterrorism Hospital Preparedness Program	93.889	212700123	HPP Regional	7/1/2021-6/30/2024	-	49,527	354,452	460,985	156,060
National Bioterrorism Hospital Preparedness Program	93.889	212700123	MRC	7/1/2021-6/30/2024	-	-	-	12,028	12,028
Total National Bioterrorism Hospital Preparedness Program					-	49,527	354,452	473,013	168,088
HIV Prevention Activities - Health Department Based	93.940	182700619/222701840	HIV Testing & Counseling	1/1/2021-6/30/2024	-	1,616	84,151	94,566	12,031
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV Early Intervention	7/1/2019-12/31/2023	-	943	70,943	160,000	90,000
Total HIV Prevention Activities - Health Department Based					-	2,559	155,094	254,566	102,031
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700253	Arthritis Program	7/1/2019-6/30/2023	-	8,755	12,255	3,500	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	7/1/2021-6/30/2023	-	2,500	7,500	5,000	-
Total Assistance Programs for Chronic Disease Prevention and Control					-	11,255	19,755	8,500	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	212702345	STD Surveillance Project	9/30/2021-9/29/2023	-	66,043	146,877	149,355	68,521
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	1/1/2021-12/31/2023	-	86,894	464,867	405,808	27,835
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants					-	152,937	611,744	555,163	96,356
Cooperative Agreements for Diabetes Control Programs	93.988	242700002	CCI	6/30/2023-6/29/2024	-	-	29,038	48,453	19,415
Preventive Health and Health Services Block Grant	93.991	232700424	PANO & VIPP	10/1/2022-9/30/2027	-	38,638	188,932	241,976	91,682
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	10/1/2021-9/30/2023	-	80,703	229,109	228,848	80,442
Maternal and Child Health Services Block Grant to the States	93.994	232700580	MCH	10/1/2022-9/30/2023	-	43,691	58,453	68,522	53,760
Total Maternal and Child Health Services Block Grant to the States					-	124,394	287,562	297,370	134,202
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	-	5,000	16,250	35,950	24,700
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA00000000000764	Title III D	7/1/2021-6/30/2023	-	11,401	90,201	92,900	14,100
National Family Caregiver Support, Title III, Part E	93.052	CA00000000000764	Title III E	7/1/2021-6/30/2023	-	25,000	442,494	526,635	109,141
National Family Caregiver Support, Title III, Part E	93.052	CA00000000000764	Administration	7/1/2021-6/30/2023	-	7,474	31,214	23,740	-
Total National Family Caregiver Support, Title III, Part E					-	32,474	473,708	550,375	109,141
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	160424	PFS	7/1/2021-6/30/2023	-	16,068	70,251	54,313	130
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	A03082	CHRP SFY24	7/1/2020-6/30/2025	31,089	-	31,089	31,089	-
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance					31,089	16,068	101,340	85,402	130
COVID-19 Immunization Cooperative Agreements	93.268	212701513	COVID-19 Vaccines Vulnerable Pop	7/1/2020-6/30/2024	-	36,647	224,934	225,846	37,559
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccinations	7/1/2022-6/30/2024	-	-	185,618	230,599	44,981
Total Immunization Cooperative Agreements					-	36,647	410,552	456,445	82,540
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	107,325	433,790	1,279,143	883,078	37,725
Community-Based Child Abuse Prevention Grants	93.590	A03284	Child Abuse Prevention	1/1/2021-6/30/2023	-	14,208	112,942	113,845	15,111
Foster Care Title IV-E	93.658	20MOU22	Title IV-E Foster Care	7/1/2020-6/30/2023	-	25,778	281,091	273,811	18,498
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	A03082	MH_CMH	7/1/2020-6/30/2025	39,735	-	39,735	39,735	-
Social Services Block Grant	93.667	CA00000000000764	Nursing Home Alternatives 21	7/1/2021-6/30/2023	-	-	166,308	331,058	164,750
Social Services Block Grant	93.667	2101UTSOSR	SSBG	7/1/2020-6/30/2024	204,114	153,398	284,953	268,717	137,162
Total Social Services Block Grant					204,114	153,398	451,261	599,775	301,912
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700052	VIPP	8/1/2022-6/30/2023	-	3,463	16,925	17,575	4,113
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700056	VIPP	8/1/2022-4/30/2025	-	-	10,330	10,330	-
Total Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)					-	3,463	27,255	27,905	4,113
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA00000000000764	Outreach	7/1/2021-6/30/2023	-	3,687	25,015	28,328	7,000
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA00000000000764	SMP	7/1/2021-6/30/2023	-	4,312	44,475	49,873	9,710
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations					-	7,999	69,490	78,201	16,710
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	645,699	2,048,911	1,874,175	470,963

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing 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:									
COVID-19 Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Housing CM MHBG SFY24	7/1/2020-6/30/2025	\$ -	\$ -	\$ 100,032	\$ 146,942	\$ 46,910
COVID-19 Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	SS1 MHBG SFY24	7/1/2020-6/30/2025	81,386	-	62,893	81,386	18,493
COVID-19 Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Housing CM MHBG SFY23	7/1/2020-6/30/2025	119,402	47,400	172,262	124,862	-
COVID-19 Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	SS1 MHBG SFY23	7/1/2020-6/30/2025	112,894	38,569	151,463	112,894	-
COVID-19 Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health CMF SFY23	7/1/2020-6/30/2025	67,907	(7,103)	60,804	67,907	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Federal Adult SFY24	7/1/2020-6/30/2025	-	-	179,502	247,075	67,573
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Federal Children SFY24	7/1/2020-6/30/2025	-	-	92,832	140,825	47,993
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health FRF SFY24	7/1/2020-6/30/2025	-	-	26,213	58,130	31,917
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Early Intervention SFY24	7/1/2020-6/30/2025	-	-	332,858	439,454	106,596
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	SET MHBG SFY24	7/1/2020-6/30/2025	29,222	-	-	29,222	29,222
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health Federal Adult SFY23	7/1/2020-6/30/2025	-	50,979	545,905	494,926	-
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health Federal Children SFY23	7/1/2020-6/30/2025	-	38,596	114,234	75,638	-
Block Grants for Community Mental Health Services	93.958	MH23 STCONTRACT	Mental Health FRF SFY23	7/1/2020-6/30/2025	-	-	62,666	62,666	-
Total Block Grants for Community Mental Health Services					410,811	168,441	1,901,664	2,081,927	348,704
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	Youth Tx Services SAPT SFY24	7/1/2020-6/30/2025	-	-	179,846	273,947	94,101
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	CMF SFY24	7/1/2020-6/30/2025	125,796	-	118,687	125,796	7,109
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	MOT (Mobile Crisis) SFY23 SAPT	7/1/2020-6/30/2025	-	-	21,428	21,428	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	Youth Tx Services SAPT SFY23	7/1/2020-6/30/2025	-	87,326	606,484	519,158	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	FTL SFY24	7/1/2020-6/30/2025	-	-	995,031	1,501,730	506,699
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	WTD SFY24	7/1/2020-6/30/2025	-	-	293,039	421,411	128,372
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	Recovery Support Services SAPT SFY24	7/1/2020-6/30/2025	-	-	13,366	162,696	149,330
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	ADC SFY24 SAPT	7/1/2020-6/30/2025	-	-	244,892	244,892	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	BH	7/1/2022-6/30/2024	-	78,861	1,710,941	1,877,532	245,452
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	EASY	7/1/2021-6/30/2023	-	24,428	118,453	94,025	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	PFR	7/1/2022-6/30/2024	-	32,167	107,794	91,619	15,992
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	PXP	7/1/2022-6/30/2024	-	34,067	83,324	49,257	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	FTL SFY23	7/1/2020-6/30/2025	-	783,765	783,765	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	WTD SFY23	7/1/2020-6/30/2025	-	179,745	539,328	359,583	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU23 STCONTRACT	Recovery Support Services SAPT SFY23	7/1/2020-6/30/2025	-	4,922	213,483	208,561	-
Total Block Grants for Prevention and Treatment of Substance Abuse Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	232701307	INFRA	1/15/2023-11/30/2027	-	-	-	110,000	110,000
Total U.S. Department of Health and Human Services					1,736,182	6,630,582	31,053,403	31,512,537	7,089,716
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
AmeriCorps Seniors Foster Grandparent Program	94.011	12SFPUT003	FGP	7/1/2019-6/30/2023	-	35,001	106,968	134,406	62,439
AmeriCorps Seniors Senior Companion Program	94.016	12SCPUT003	SCP	7/1/2019-6/30/2023	-	43,980	142,407	188,518	90,091
Total Foster Grandparents/Senior Companion Cluster					-	78,981	249,375	322,924	152,530
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps State and National	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2023	-	27,906	60,685	53,739	20,960
Total Corporation for National and Community Services					-	106,887	310,060	376,663	173,490
FEDERAL EMERGENCY MANAGEMENT AGENCY									
Direct Programs:									
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	009EM	COVID 19	1/12/2021-12/31/2023	-	-	2,615,971	2,615,971	-
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	11/1/2021-12/31/2024	-	-	8,627	1,589	(7,038)
Total Federal Emergency Management Agency					-	-	2,624,598	2,617,560	(7,038)
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 7,509,883	\$ (99,207,787)	\$ 63,197,712	\$ 161,594,822	\$ (810,677)

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, 2023. 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, 2023 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 (Assistance Listing Number 10.557) totaling \$12,725,923. 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 \$1,155,403 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2024.

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 27, 2024



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, 2023. 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, 2023.

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2024, 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 27, 2024

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2023

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2023

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 (Assistance Listing Number)

COVID-19 Emergency Rental Assistance Program (21.023)
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (21.027)
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)

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.