

SALT LAKE COUNTY, UTAH

**SUPPLEMENTAL REPORT
IN COMPLIANCE WITH
GOVERNMENT AUDITING STANDARDS
AND
OMB CIRCULAR A-133**

December 31, 2005

**SALT LAKE COUNTY, UTAH
SUPPLEMENTAL REPORT
IN COMPLIANCE WITH
GOVERNMENT REPORTING STANDARDS
AND OMB CIRCULAR A-133**

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INDEPENDENT AUDITORS' 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 Peter Corroon and
Members of the County Council
of Salt Lake County, Utah

We have audited the basic financial statements of Salt Lake County, Utah (the County) as of and for the year ended December 31, 2005, and have issued our report thereon, dated June 9, 2006. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 05-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements cause by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material

effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 9, 2006.

This report is intended solely for the information and use of County management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Hansen, Barnett & Maxwell". The signature is written in a cursive, flowing style.

HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
June 9, 2006

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Mayor Peter Corroon and
Members of the County Council
of Salt Lake County, Utah

Compliance

We have audited the compliance of Salt Lake County, Utah (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, that are applicable to its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the compliance of Salt Lake County based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

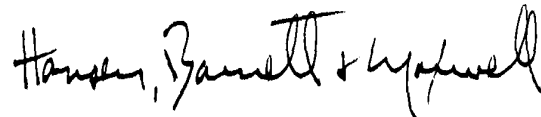
The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Salt Lake County, Utah. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of County management, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
June 9, 2006

SALT LAKE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECMEBER 31, 2005

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
U.S. DEPARTMENT OF AGRICULTURE					
Direct Programs:					
U.S. Forest Service	10.xxx	02-LE-11041901-005	U.S.F.S. Canyon Patrolling	10/1/2004 - 9/30/2005	\$ 23,355
U.S. Forest Service	10.xxx	02-LE-11041901-005	U.S.F.S. Canyon Patrolling	10/1/2005 - 9/30/2006	4,930
					<u>28,285</u>
Wildlife Habitat Incentive Program	10.914	49-00335-C	Land & Water Conservation Fund	7/16/2002 - 12/31/2004	<u>8,503</u>
Passed through the Utah State Department of Finance Schools and Roads - Grants to Counties	10.666	N/A	Forest Service	1/1/2005 - 12/31/2005	<u>44,397</u>
Passed through Utah State Department of Health					
Special Supplemental Nutrition Program for Women Infants and Children	10.557	60991	WIC 06	10/1/2005 - 9/30/2006	649,943
Special Supplemental Nutrition Program for Women Infants and Children	10.557	51436	WIC 05	10/1/2004 - 9/30/2005	2,161,527
Special Supplemental Nutrition Program for Women Infants and Children	10.557	N/A	Noncash Vouchers	1/1/2005 - 12/31/2005	<u>12,463,333</u>
					<u>15,274,803</u>
Summer Food Service Program for Children	10.559	60319	DOH Mobile Food 06	7/1/2005 - 6/30/2006	2,660
Summer Food Service Program for Children	10.559	50602	DOH Mobile Food 05	7/1/2004 - 6/30/2005	<u>2,600</u>
					<u>5,260</u>
Passed through Utah State Department of Human Services					
Food Donation	10.550	05-0409	USDA FY 04-05	7/1/2004 - 6/30/2005	192,039
Food Donation	10.550	06-0352	USDA FY 05-06	7/1/2005 - 6/30/2006	43,000
					<u>235,039</u>
Passed through the Utah State Office of Education					
National School Lunch Program	10.555	S4	National School Lunch - Food Reimb	OPEN ENDED	<u>44,106</u>
Child and Adult Care Food Program	10.558	N/A	Food Reimburse 05	1/1/2005 - 12/31/2005	<u>130,111</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>\$ 15,770,504</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grants/Entitlement Grants	14.218	B-04-UC-49-0001	CDBG	7/1/2004 - 6/30/2006	\$ 3,089,782
Emergency Shelter Grants Program	14.231	S-04-UC-49-0003	Emergency Shelter	7/1/2004 - 6/30/2006	13,214
HOME Investment Partnerships Program	14.239	M-04-DC-49-0206	HOME	7/1/2001 - 6/30/2009	3,124,340
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	UTLHB0230-02	Lead Hazard Control	2/1/2003 - 1/31/2006	251,876
Healthy Homes Demonstration Grants	14.901	UTLHD0030-04	Lead Demonstration	10/1/2004 - 3/30/2008	581,662
Opportunities For Youth - Youthbuild Program	14.243	Y-03-IM-UT-0348	Youthbuild	1/1/2004 - 6/30/2006	110,469
Passed through the Utah State Department of Economic Development (through Danville and Sellers groups)					
Resident Opportunity and Supportive Services	14.870	Various	Wasatch, Calvary, EMC MILCRK & South Villa FY05	7/1/2004 - 6/30/2005	74,201
Resident Opportunity and Supportive Services	14.870	Various	Wasatch, Calvary, EMC MILCRK & South Villa FY06	7/1/2005 - 6/30/2006	74,749
Resident Opportunity and Supportive Services	14.870	AE05181C	St. Mark's Tower	1/1/2005 - 12/31/2005	54,560
Resident Opportunity and Supportive Services	14.870	AE04234C	IOOF FY05	4/1/2004 - 3/31/2005	3,006
Resident Opportunity and Supportive Services	14.870	AE05258C	IOOF FY06	4/1/2005 - 3/31/2006	9,469
Resident Opportunity and Supportive Services	14.870	Various	Capital Villa & Willowood FY05	3/1/2004 - 6/30/2005	21,006
Resident Opportunity and Supportive Services	14.870	Various	Capital Villa & Willowood FY06	7/1/2005 - 6/30/2006	22,222
					<u>259,213</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>\$ 7,430,556</u>
U.S. DEPARTMENT OF THE INTERIOR					
Passed through the Utah State Department of Natural Resources					
Outdoor Recreation - Acquisition, Developing and Planning	15.916	49-00335-C	South Cottonwood Reg Park	7/16/2002 - 12/31/2004	116,308
Rivers, Trails and Conservation Assistance	15.921	020931	Riverway Enhancement Fund	11/15/2000 - 12/31/2002	9,311
TOTAL U.S. DEPARTMENT OF THE INTERIOR					<u>\$ 125,619</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	03-DD-BX-1114	EOC Communications Grant	9/1/2003 - 10/31/2004	\$ 95,810
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2003-WE--BX-0074	Violence Against Women	10/1/2003 - 9/30/2005	187,354
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2005-WE-AX-0025	Violence Against Women	10/1/2005 - 9/30/2007	54,410
					<u>241,764</u>
State Criminal Alien Assistance Program	16.606	2005-F119-UT-AP	SCAAP	7/1/2003 - 6/30/2004	<u>623,692</u>
Bulletproof Vest Partnership Program	16.607	BVP01006173	Bullet Proof Vests	5/15/2001 - 12/31/2005	<u>11,277</u>
Public Safety Partnership and Community Policing Grants	16.710	2002HSWX0059	Train/Tech Assistance	9/1/2002 - 12/31/2005	<u>28,482</u>
U.S. Marshall	16.xxx	SH9123C	Inmate Housing	1/1/2005 - 12/31/2005	1,210,317
U.S. Marshall	16.xxx	IG-SA/DEN9S-7043	Immigration Detention	1/1/2005 - 12/31/2005	70,982
					<u>1,281,299</u>
Passed through the City of Murray					
High Intensity Drug Trafficking Area	16.xxx	EC-UT-110	Metro Narcotics	10/1/2004 - 9/30/2005	10,089
High Intensity Drug Trafficking Area	16.xxx	SH9016C	Metro Narcotics	10/1/2005 - 9/30/2006	7,007
					<u>17,096</u>
Passed through the City of Salt Lake					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005F2761UTDJ	J.A.G.	4/1/2005 - 3/31/2008	<u>175,816</u>
Passed through the City of West Valley					
Community Prosecution and Project Safe Neighborhoods	16.609	2003-GP-CX-0531	Project Safe Neighborhood	7/1/2004 - 6/30/2007	<u>6,483</u>
Passed through the Federal Bureau of Investigation:					
Joint Terrorism Task Force	16.xxx	SH49243C	Cost Reimbursement	10/1/2004 - 9/31/05	728
Joint Terrorism Task Force	16.xxx	No contract	Cost Reimbursement	10/1/2005 - 9/30/2006	690
					<u>1,418</u>
Passed through the Salt Lake City Corporation					
Community Capacity Development Office	16.595	2003-2001-WSOX-010	Weed and Seed Grant	9/30/2004 - 9/29/2005	<u>14,440</u>
Passed through the Utah Board of Juvenile Justice					
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	5Z20	UBJJ 2006	10/1/2005 - 9/30/2006	<u>7,905</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Passed through the Utah State Commission on Criminal and Juvenile Justice Juvenile Justice and Delinquency Prevention - Allocation to States	16.523	4L10	SHOCAP	7/1/2004 - 6/30/2005	\$ 9,875
Byrne Formula Grant Program	16.579	4D11	Mental Health Court	7/1/2004 - 6/30/2005	86,692
Byrne Formula Grant Program	16.579	4D37	Salt Lake Gang Project	7/1/2004 - 9/30/2005	197,257
Byrne Formula Grant Program	16.579	5A19	Salt Lake Gang Project	7/1/2005 - 6/30/2006	36,850
					<u>320,799</u>
Passed through the Utah State Department of Human Services Offender Reentry Program	16.202	04-1557	Going Home 05	11/1/2003 - 6/30/2005	<u>59,438</u>
Passed through Utah State Department of Public Safety Enforcing Underage Drinking Laws Program	16.727	J130	Cops in Shops W	6/1/2004 - 5/31/2006	3,556
Enforcing Underage Drinking Laws Program	16.727	OJJ4-J123	Drinking Control Youth TF	6/1/2003 - 5/31/2005	15,470
Enforcing Underage Drinking Laws Program	16.727	OJJ5-J142	Drinking Control Youth TF	6/1/2005 - 5/31/2007	12,082
					<u>31,108</u>
Passed through the Utah State Office of Crime Victim Reparation Crime Victim Assistance	16.575	05-VOCA-37	VOCA 2006	7/1/2005 - 6/30/2006	24,867
Crime Victim Assistance	16.575	04-VOCA-36	VOCA 2005	7/1/2004 - 6/30/2005	27,120
Crime Victim Assistance	16.575	DA9717c	VOCA 2004	7/1/2004 - 6/30/2005	31,592
					<u>83,579</u>
Violence Against Women Formula Grants	16.588	2003-WF-BX-0213	Victim Assistance	1/1/2005 - 12/31/2005	462
Violence Against Women Formula Grants	16.588	04-VAWA-21	Victim Assistance	1/1/2005 - 12/31/2005	13,672
					<u>14,134</u>
TOTAL U.S. DEPARTMENT OF JUSTICE					<u>\$ 3,024,415</u>
U.S. DEPARTMENT OF LABOR					
Passed through the Utah State Department of Human Services Senior Community Service Employment Program	17.235	05-0409	Title V FY05	7/1/2004 - 6/30/2005	\$ 429,662
Senior Community Service Employment Program	17.235	06-0352	Title V FY06	7/1/2005 - 6/30/2006	28,500
					<u>458,162</u>
Passed through the Utah State Department of Work Force Services WIA Youth Activities	17.259	01-6532	Youth Employability Svcs	10/16/2000 - 9/30/2005	1,503,964
WIA Youth Activities	17.259	06-1084	Youth Employability Svcs	10/1/2005 - 6/30/2006	522,321
					<u>2,026,285</u>
TOTAL U.S. DEPARTMENT OF LABOR					<u>\$ 2,484,447</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Utah State Department of Natural Resources Recreational Trails Program	20.219	021864	Non-Motorized Trail Fund	2/21/2002 - 12/31/2003	\$ <u>94,340</u>
Passed through the Utah State Department of Public Safety State and Community Highway Safety	20.600	DTNH2204-H-250-90	Bicycle Safety Enforcement Action	5/19/2005 - 8/31/2005	5,001
State and Community Highway Safety	20.600	No Contract	You Drink You Drive You Loose	NA - NA	1,533
State and Community Highway Safety	20.600	J8-2005-03-26-00	INC Grant	1/1/2005 - 12/31/2005	7,099
State and Community Highway Safety	20.600	PT06-01-01	INC Grant	1/1/2005 - 12/31/2005	<u>2,000</u>
					<u>15,633</u>
Passed through the Utah State Department of Transportation Highway Planning and Construction	20.205	CM-9999(292)	UDOT Traffic Control	1/1/2003 - 12/31/2005	<u>117,054</u>
Occupant Protection	20.602	5591	SL County Car Seat 06	10/1/2005 - 9/30/2006	9,598
Occupant Protection	20.602	5591	SL County Car Seat 05	10/1/2004 - 9/30/2005	<u>10,042</u>
					<u>19,640</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					<u>\$ 246,667</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Passed through the Utah State Library Division State Library Program	45.310	98-1530	Library Lending	1/1/1998 - 12/31/2005	\$ <u>4,326</u>
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					<u>\$ 4,326</u>
ENVIRONMENTAL PROTECTION AGENCY					
Direct					
Nonpoint Source Implementation Grants	66.460	04-2038	Little Cottonwood Creek Abandoned Mine Monitoring	1/1/2004 - 6/30/2006	\$ 8,006
Nonpoint Source Implementation Grants	66.460	01-0544	Jordan River Water Quality Assessment	7/6/2003 - 7/8/2005	<u>17,005</u>
					<u>25,011</u>
Surveys, Studies, Investigations, and Special Purpose Grants	66.606	XP9983091-6	Jordan River Restoration	2/1/1995 - 6/30/2002	<u>6,304</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Passed through Utah Department of Environmental Quality					
Performance Partnership Grants	66.605	52252	DEQ Lead 06	7/1/2005 - 6/30/2006	\$ 1,000
Performance Partnership Grants	66.605		DEQ Lead 05	7/1/2004 - 6/30/2005	1,000
Performance Partnership Grants	66.605	52252	DEQ Radon 06	7/1/2005 - 6/30/2006	150
Performance Partnership Grants	66.605		DEQ Radon 05	7/1/2004 - 6/30/2005	<u>150</u>
					<u>2,300</u>
Capitalization Grants for Drinking Water State Revolving Funds	66.468	52252	DEQ Drinking Water 06	7/1/2005 - 6/30/2006	3,976
Capitalization Grants for Drinking Water State Revolving Funds	66.468		DEQ Drinking Water 05	7/1/2004 - 6/30/2005	<u>3,976</u>
					<u>7,952</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY					<u>\$ 41,567</u>
U.S. DEPARTMENT OF EDUCATION					
Passed through Utah State Department of Human Services:					
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	GPP 05	7/1/2002 - 6/30/2005	65,581
Safe and Drug-Free Schools and Communities - State Grants	84.186	060599	GPP 06	7/1/2005 - 6/30/2010	<u>199,058</u>
					<u>264,639</u>
TOTAL U.S. DEPARTMENT OF EDUCATION					<u>\$ 264,639</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	6 H79 TI14063	Adult Drug Treatment Court	9/30/2004 - 12/31/2005	<u>\$ 377,425</u>
Passed through the Administration for Children and Families					
Basic Center Grant	93.623	08CY0204/01	RUNAWAY HOMELESS YOUTH 2006	9/1/2005 - 8/31/2006	50,203
Basic Center Grant	93.623	08CY0179/03	RUNAWAY HOMELESS YOUTH 2005	9/1/2004 - 8/31/2005	<u>150,000</u>
					<u>200,203</u>
Passed through the Salt Lake Community College					
Health Careers Opportunity Program	93.822	BJ3316	HCOP	9/1/2002 - 8/31/2005	<u>18,303</u>
Passed through the Utah State Department of Health					
Maternal and Child Health Federal Consolidated Programs	93.110	50964	DOH MCH Oral Health 05	7/1/2004 - 6/30/2005	<u>3,618</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	50504	TB Elimination	7/1/2004 - 6/30/2006	<u>86,187</u>

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Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Immunization Grants	93.268	51404	DOH Perinatal 05	7/1/2005 - 12/31/2005	\$ 28,000
Immunization Grants	93.268	60960	Immunizations 06	7/1/2005 - 6/30/2006	50,362
Immunization Grants	93.268	51404	Immunizations 05	7/1/2004 - 6/30/2005	50,362
Vaccine provided by Utah State Dept of Health	93.268	N/A	Vaccine	1/1/2005 - 12/31/2005	<u>1,178,327</u>
					<u>1,307,051</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	60813	Cancer Control 06	7/1/2005 - 6/30/2006	59,185
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Control 05	7/1/2004 - 6/30/2005	53,878
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	60813	Cancer Outreach Wkr 06	7/1/2005 - 6/30/2006	19,071
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Outreach Wkr 05	7/1/2004 - 6/30/2005	7,086
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	60813	Cancer Promotion 06	7/1/2005 - 6/30/2006	22,319
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Promotion 05	7/1/2004 - 6/30/2005	14,078
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Scheduling 05	7/1/2004 - 6/30/2005	15,250
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	52016	Bioterrorism 05	8/31/2004 - 8/30/2005	424,416
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	61268	Bioterrorism 06	8/31/2005 - 8/30/2006	197,507
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	60813	CDC Tobacco 06	7/1/2005 - 6/30/2006	35,624
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	CDC Tobacco 05	7/1/2004 - 6/30/2005	<u>67,575</u>
					<u>915,989</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	50544	Refugee TB 06	1/1/2004 - 12/31/2006	<u>15,000</u>
Medical Assistance Program	93.778	61013	CHEC Professional 06	7/1/2005 - 6/30/2006	45,553
Medical Assistance Program	93.778	50836	CHEC Professional 05	7/1/2004 - 6/30/2005	41,066
Medical Assistance Program	93.778	61013	CHEC Admin 06	7/1/2005 - 6/30/2006	6,953
Medical Assistance Program	93.778	50836	CHEC Admin 05	7/1/2004 - 6/30/2005	5,100
Medical Assistance Program	93.778	61013	CHEC Dental	7/1/2004 - 6/30/2005	18,773
Medical Assistance Program	93.778	30284	Medicaid Home Visitation	5/1/2001 - 12/31/2006	<u>485,891</u>
					<u>603,336</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
HIV Care Formula Grants	93.917	51772	Minority AIDS 06	4/1/2005 - 3/31/2006	\$ 6,158
HIV Care Formula Grants	93.917	51772	Minority AIDS 05	4/1/2004 - 3/31/2005	5,111
					<u>11,269</u>
HIV Prevention Activities - Health Department Based	93.940	50544	HIV Education 06	1/1/2004 - 12/31/2006	15,000
HIV Prevention Activities - Health Department Based	93.940	50544	HIV Counseling 06	1/1/2004 - 12/31/2006	61,750
HIV Prevention Activities - Health Department Based	93.940	50544	Latino Men 06	1/1/2004 - 12/31/2006	29,029
HIV Prevention Activities - Health Department Based	93.940	50544	Women's Prevention 06	1/1/2004 - 12/31/2006	25,570
HIV Prevention Activities - Health Department Based	93.940	50544	Women at Risk 06	1/1/2004 - 12/31/2006	5,430
					<u>136,779</u>
Preventative Health Services - Sexually Transmitted Diseases Control Grants					
	93.977	50544	Gonorrhea	7/1/2004 - 12/31/2006	<u>25,375</u>
Preventative Health and Health Services Block Grant	93.991	60813	PHB Injury 06	7/1/2005 - 6/30/2006	28,491
Preventative Health and Health Services Block Grant	93.991	50964	PHB Injury 05	7/1/2004 - 6/30/2005	25,937
Preventative Health and Health Services Block Grant	93.991	60813	Cardio 06	7/1/2005 - 6/30/2006	30,453
Preventative Health and Health Services Block Grant	93.991	50964	Cardio 05	7/1/2004 - 6/30/2005	41,993
					<u>126,874</u>
Maternal and Child Health Services Block Grant to the States	93.994	60960	Child Adolescent 06	7/1/2005 - 6/30/2006	22,828
Maternal and Child Health Services Block Grant to the States	93.994	51404	Child Adolescent 05	7/1/2004 - 6/30/2005	15,414
Maternal and Child Health Services Block Grant to the States	93.994	60960	MCH 06	7/1/2005 - 6/30/2006	115,407
Maternal and Child Health Services Block Grant to the States	93.994	51404	MCH 05	7/1/2004 - 6/30/2005	115,407
Maternal and Child Health Services Block Grant to the States	93.994	60813	Community Injury 06	7/1/2005 - 6/30/2006	44,723
Maternal and Child Health Services Block Grant to the States	93.994	50964	Community Injury 05	7/1/2004 - 6/30/2005	30,686
					<u>344,465</u>
Passed through the Utah State Department of Human Services					
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	05-0409	Title VII B Ombudsman	7/1/2004 - 6/30/2005	6,081
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals- Through Tooele County	93.042	AE04118C	Title VII B Ombudsman	7/1/2004 - 6/30/2005	2,612
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals- Through Tooele County	93.042	AE05300C	Title VII B Ombudsman	7/1/2005 - 6/30/2006	<u>1,251</u>
					<u>9,944</u>
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	05-0409	Title III D	7/1/2004 - 6/30/2005	<u>38,579</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	05-0409	Title III B	7/1/2004 - 6/30/2005	\$ 650,411
Special Programs for the Aging - Title III, Part C, Nutrition Services	93.045	05-0409	Title III C-1. C-2	7/1/2004 - 6/30/2005	848,484
National Family Caregiver Support	93.052	05-0409	Title III E	7/1/2004 - 6/30/2005	225,237
National Family Caregiver Support	93.052	06-0352	Title III E	7/1/2005 - 6/30/2006	10,654
					235,891
Consolidated Knowledge Development and Application (KD&A) Program	93.230	02-1585	SICA 05	7/1/2001 - 9/30/2005	239,822
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238	60265	SDI Grant	3/1/2005 - 6/30/2005	40,234
Social Services Block Grant	93.667	05-0586	SSBG 05	7/1/2004 - 6/30/2005	208,303
Social Services Block Grant	93.667	06-0720	SSBG 06	7/1/2005 - 6/30/2006	218,879
					427,182
Medical Assistance Program	93.778	05-0817	Title XIX Med Waiver	7/1/2004 - 6/30/2005	43,625
Medical Assistance Program	93.778	06-0645	Title XIX Med Waiver	7/1/2005 - 6/30/2006	36,495
					80,120
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	05-0409	Health Insurance Counseling	7/1/2004 - 6/30/2005	6,000
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Adult 06	7/1/2005 - 6/30/2010	273,795
Block Grants for Community Mental Health Services	93.958	03-0489	Mental Health Federal Adult 05	7/1/2002 - 6/30/2005	317,798
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Child 06	7/1/2005 - 6/30/2010	106,625
Block Grants for Community Mental Health Services	93.958	03-0489	Mental Health Federal Child 05	7/1/2002 - 6/30/2005	87,150
					785,368
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTD 05	7/1/2002 - 6/30/2005	1,120,307
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	FTD 06	7/1/2002 - 6/30/2005	795,425
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FPL 05	7/1/2002 - 6/30/2005	706,293
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	FPL 06	7/1/2002 - 6/30/2005	865,749
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTA 05	7/1/2002 - 6/30/2005	2,220,282
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	FTA 06	7/1/2002 - 6/30/2005	351,615

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Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTD 05	7/1/2002 - 6/30/2005	\$ 14,687
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	WTD 06	7/1/2002 - 6/30/2005	616,217
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTA 05	7/1/2002 - 6/30/2005	68,383
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	WTA 06	7/1/2002 - 6/30/2005	148,149
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC Jail 05	7/1/2002 - 6/30/2005	164,920
Block Grants for Prevention and Treatment of Substance Abuse	93.959	060599	CRC Jail 06	7/1/2002 - 6/30/2005	<u>243,360</u>
					<u>7,315,387</u>
Passed through the Utah State Department of Workforce Services Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	04-1235	TAG	7/1/2003 - 6/30/2005	<u>298,558</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	06-1159	TAG	7/1/2005 - 8/31/2006	<u>284,985</u>
Temporary Assistance for Needy Families	93.558	01-6532	Youth Employability Svcs	10/16/2000 - 6/30/2005	29,868
Temporary Assistance for Needy Families	93.558	04-1680	TAG TANF	11/1/2003 - 6/30/2006	<u>108,062</u>
					<u>137,930</u>
Passed through the Utah State Division of Child and Family Services Adoption Opportunities	93.652	051303	ADOPTION RESPITE 2005	7/1/2004 6/30/2005	13,282
Adoption Opportunities	93.652	061203	ADOPTION RESPITE 2006	7/1/2005 6/30/2006	<u>12,493</u>
					<u>25,775</u>
Foster Care - Title IV-E	93.658	061204	EMERGENCY CARE 2006	7/1/2005 6/30/2006	536,967
Foster Care - Title IV-E	93.658	051326	EMERGENCY CARE 2005	7/1/2004 6/30/2005	<u>343,233</u>
					<u>880,200</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>\$ 16,476,744</u>
ELECTION ASSISTANCE COMMISSION					
Passed through the State of Utah Help America Vote Act Requirements Payments	90.401	AR1910	HELP AMERICA VOTE	9/2/2005 12/31/2006	<u>\$ 9,760,630</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					
Direct Programs: Retired and Senior Volunteer Program	94.002	05SRPUT001	RSVP 05	1/1/2005 - 12/31/2005	<u>97,597</u>
Americorps	94.006	Z961005	Legacycorps YR2- University of Maryland Center on Aging	9/1/2003 - 3/31/2005	20,104
Americorps	94.006	Z961005	Legacycorps YR3- University of Maryland Center on Aging	9/1/2004 - 3/31/2006	<u>59,155</u>
					<u>79,259</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2005
Foster Grandparent Program	94.011	02SFPUT007	Fos Gran 05	7/1/2004 - 6/30/2005	\$ 267,594
Foster Grandparent Program	94.011	05SFPUT003	Fos Gran 06	7/1/2005 - 6/30/2006	53,600
					<u>321,194</u>
Senior Companion Program	94.016	02SCPUT009	Senior Companion 05	7/1/2004 - 6/30/2005	261,148
Senior Companion Program	94.016	05SCPUT003	Senior Companion 06	7/1/2005 - 6/30/2006	42,000
					<u>303,148</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					<u>\$ 801,198</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through the Utah State Department of Public Safety					
State Domestic Preparedness Equipment Support Program	97.004	DES-2004-CIT-012	2004 H.S. Citizen Corps	4/28/2004 - 11/30/2005	\$ 6,000
State Domestic Preparedness Equipment Support Program	97.004	DES-2004-CIT-011	Utah Citizens Corps	4/28/2004 - 11/30/2005	5,000
					<u>11,000</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	SC05024C	Disaster Response and Recovery	9/2/2005 - 1/31/2006	<u>95,791</u>
Homeland Security Grant Program	97.067	DES-2005-LETP-002	Homeland Security 2005	10/1/2004 - 3/31/2007	42,128
Homeland Security Grant Program	97.067	DES-2004-SHSP002	Homeland Security 2004	12/1/2003 - 5/31/2006	143,000
Homeland Security Grant Program	97.067	DES-2004-LETP-002	Homeland Security 2004	12/1/2003 - 5/31/2006	113,539
Homeland Security Grant Program	97.067	DES-2003-ODP1-02	Homeland Security 2003	4/1/2003 - 3/31/2006	19,484
Homeland Security Grant Program	97.067	DES-2003-ODP2-02	Homeland Security 2003	5/1/2003 - 4/30/2006	110,000
Homeland Security Grant Program	97.067	DES-2005-SHSP-002	Homeland Security 2005	10/1/2005 - 3/31/2007	49,827
Homeland Security Grant Program	97.067	DES-2004-SHSP002	Homeland Security 2005	10/1/2004 - 3/31/2007	27,072
					<u>505,050</u>
Buffer Zone Protection Plan (BZPP)	97.078	BZPP-2005-013	Buffer Zone Protection 2005	4/1/2005 - 3/31/2006	<u>34,929</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					<u>\$ 646,770</u>
Total Federal Awards					<u><u>\$ 57,078,082</u></u>

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

NOTE 1 — SIGNIFICANT ACCOUNTING POLICIES

The following information regarding the Schedule of Expenditures of Federal Awards is provided to assist the reader in understanding the accounting policies regarding, and the nature of federal awards. The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Salt Lake County, Utah (the County). Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the accompanying schedule.

Basis of Accounting — The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some of the amounts presented in this schedule may differ from their presentation in the financial statements.

NOTE 2 — NONCASH FEDERAL AWARDS

Noncash federal awards represent commodities consumed and donated equipment received during the year, recorded at market value. The State of Utah estimates the per unit fair market value of the commodities and equipment. The value of noncash federal awards is calculated by multiplying the per unit fair market value by the commodities consumed.

NOTE 3 — SUBRECIPIENTS

Amounts of federal awards which have been passed through the County to subrecipients for the year ended December 31, 2005 are as follows:

CFDA #	GRANT NAME	AMOUNT
14.218	Community Development Block Grants/Entitlement Grants	\$ 2,871,960
14.231	Emergency Shelter Grants Program	\$ 134,172
14.239	HOME Investment Partnerships Program	\$ 2,996,789
14.900	Lead-based Paint Hazard Control in Privately-owned Housing	\$ 121,717
14.901	Healthy Homes Demonstration Grants	\$ 573,134
16.202	Offender Reentry Program	\$ 59,438
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	\$ 241,764
17.259	WIA Youth Activities	\$ 133,572
84.186	Safe and Drug-Free Schools and Communities - State Grants	\$ 264,639
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 24,142
93.230	Consolidated Knowledge Development and Application (KD&A) Program	\$ 239,822
93.238	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	\$ 40,234
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	\$ 40,302
93.558	Temporary Assistance for Needy Families	\$ 134,139
93.566	Refugee and Entrance Assistance - State Administered Programs	\$ 256,318
93.584	Refugee and Entrance Assistance - Targeted Assistance Grants	\$ 262,918
93.667	Social Services Block Grant	\$ 298,709
93.958	Block Grants for Community Mental Health Services	\$ 785,368
93.959	Block Grants for the Prevention and Treatment of Substance Abuse	\$ 7,315,387
	TOTAL AMOUNT PASSED THROUGH	<u>\$ 16,794,524</u>

**SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2005**

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unqualified opinion on the basic financial statements of Salt Lake County, Utah.
2. A reportable condition with regard to internal control over financial reporting was identified. It is detailed at 05-1 below.
3. No instances of noncompliance material to the financial statements of Salt Lake County, Utah were disclosed as a result of the audit. Certain immaterial instances of noncompliance are reported to management in a separate letter.
4. A reportable condition with regard to internal control over major federal programs was identified.
5. The independent auditor's report on compliance over major federal award programs of Salt Lake County, Utah expresses an unqualified opinion.
6. No audit findings relative to major programs which are required to be reported under Section 510(a) of OMB Circular A-133 were identified.
7. The programs tested as major programs include:

Program	CFDA Number
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
HOME Investment Partnership Program	14.239
Senior Community Service Employment Program	17.235
Foster Care - Title IV-E	93.658
Help American Vote Act Requirements Payments	90.401
Homeland Security Grant Program	97.067

8. A threshold of \$1,716,092 was used to distinguish between Type A and Type B programs, as those terms are defined in OMB Circular A-133.
9. For the year ended December 31, 2005, Salt Lake County, Utah qualified as a low risk auditee as that term is defined in OMB Circular A-133.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings to report.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS AUDIT

05-1 *Statement of Condition:* OMB Circular A-133 §__310(b) requires that recipients of federal awards prepare a schedule of expenditures of federal awards. At a minimum, the schedule shall include:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

The schedule did not include the voting equipment totaling \$9,760,630 received from the State of Utah under the Help America Vote Act Requirement Payments, CFDA No. 90.401.

Cause: County officials and staff directly involved in receipt of these assets were fully aware of this federal award and the nature of this transaction. However, because there was no direct budgetary impact at the fund level (no appropriation was required), the associated amount had been (initially) inadvertently left off the schedule of expenditures of federal awards, and not included for financial reporting purposes.

Recommendation: Internal controls should exist to ensure that all expenditures of federal awards, including donated equipment, are reported on the schedule of expenditures of federal awards.

Corrective Action Plan: Each year in preparation for the single audit, we send out a checklist that details all schedules and information that we need from the applicable fiscal managers. No item has been included on this checklist in the past specifically addressing non-cash federal grants and assistance. The checklist was also only given to organizations that had grant revenue recorded in the financial system.

Therefore, in order to ensure that non-cash federal receipts are not excluded from the schedules in the future, the single audit checklist will be revised to include a request for non-cash federal grant information. This revised checklist will be given to all county fiscal staff.

Contact: Reg Walters, (801) 468-3782

D. PRIOR YEAR FINDINGS

No findings reported.