

SALT LAKE COUNTY, UTAH

**SINGLE AUDIT REPORT AND REPORT
IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

Year Ended December 31, 2008

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SALT LAKE COUNTY

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2008

Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Direct Programs:					
U.S. Forest Service	10.xxx	06-LE-11041930-055	U.S.F.S. Canyon Patrol	10/1/06-09/30/08	\$ 15,827
Passed through State of Utah Department of Human Services:					
Food Donation	10.550	08-0901	USDA	07/1/07-06/30/08	316,971
Passed through State of Utah Office of Education:					
National School Lunch Program	10.555	S4	National School Lunch (Food Reimbursement)	Open	50,300
Child and Adult Care Food Program	10.558	N/A	Food Reimburse 08	01/1/08-12/31/08	107,277
Passed through State of Utah Department of Health:					
Special Supplemental Nutrition Program for Women Infants and Children	10.557	08-1475	WIC 08	10/01/07-09/30/08	3,265,490
Special Supplemental Nutrition Program for Women Infants and Children	10.557	09-1601	WIC 09	10/01/08-09/30/09	816,426
Special Supplemental Nutrition Program for Women Infants and Children	10.557	N/A	Noncash Vouchers (Not Available until April 2009)	10/01/08-09/30/09	14,690,475
Summer Food Service Program for Children	10.559	09-0773	Summer Food 09	07/01/08-06/30/09	6,600
Passed through the Great Salt Lake Resource Conservation and Development:					
Cooperative Forestry Assistance	10.664	08-DG-11046000-606	U.S.F.S. Weed Management / 2007	05/01/08-12/31/08	5,249
Total U.S. Department of Agriculture					19,274,615
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Community Development Block Grants/Entitlement Grants	14.218	B-08-UC-49-0001	CDBG	07/1/07-06/30/09	3,065,678
Emergency Shelter Grants Program	14.231	S-06-UC-49-0003	Emergency Shelter	07/1/07-06/30/09	100,835
HOME Investment Partnerships Program	14.239	M-06-DC-49-0206	HOME	07/1/07-06/30/09	1,502,689
Lead-Based Paint Hazard Control in Privately Owned Housing	14.900	UTLHB0343-06	Lead Outreach Grants	11/1/06-10/31/09	643,627
Healthy Homes Demonstration Grants	14.901	UTLHD0030-04	Lead Demonstration	10/1/04-03/30/08	477,296
Passed through State of Utah Department of Community and Culture:					
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07395C	St. Mark's Tower	07/1/07-06/30/08	29,262
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08358C	St. Mark's Tower	07/1/08-06/30/09	31,985
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07393C	Calvary	07/1/07-06/30/08	5,478
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08357C	Calvary	07/1/08-06/30/09	5,460
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08359C	St. Mark's Millcreek	07/1/08-06/30/09	6,584
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07396C	St. Mark's Millcreek	07/1/07-06/30/08	7,416
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08306C	Odd Fellows	04/1/08-03/31/09	8,779
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07285C	Odd Fellows	04/1/07-03/31/08	2,623
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08109C	Wasatch Manor	07/1/08-06/30/09	40,692
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07394C	Wasatch Manor	07/1/07-06/30/08	30,025
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07512C	South Lake Villa	01/01/08-12/31/08	21,312
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE07511C	Willowood	01/01/08-12/31/08	21,312
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08104C	Capitol Villa	01/01/08-12/31/08	17,827
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE08105C	Wright Villa	01/01/08-12/31/08	12,129
Total U.S. Department of Housing and Urban Development					6,031,009

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Schedule of Expenditures of Federal Awards

Year Ended December 31, 2008

Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
State Criminal Alien Assistance Program	16.606	2005-F119-UT-AP	SCAAP	07/1/03-06/30/04	\$ 647,824
Bulletproof Vest Partnership Program	16.607	2006BOBX06135872	Bullet Proof Vests	04/1/06-09/30/10	9,562
U.S. Marshall	16.xxx	SH9123C	Inmate Housing	01/1/06-12/31/06	630,782
U.S. Marshall	16.xxx	IG-SA/DEN9S-7043	Immigration Detention	01/1/06-12/31/06	137,252
Passed through State of Utah Board of Juvenile Justice:					
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	7J20	Juvenile Justice & Delinquency Prevention 2008	10/01/07-09/30/08	27,500
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	7J44	Juvenile Justice & Delinquency Prevention 2009	10/01/08-12/31/08	2,000
Passed through State of Utah Office of Crime Victim Reparations:					
Crime Victim Assistance	16.575	07-VOCA-44	VOCA	07/01/07-06/30/08	11,376
Crime Victim Assistance	16.575	08-VOCA-44	VOCA	07/01/08-06/30/09	7,939
Crime Victim Assistance	16.575	07-VOCA-43	Crime Victim Assistance (VOCA) 2008	07/01/07-06/30/08	29,635
Crime Victim Assistance	16.575	08-VOCA-43	Crime Victim Assistance (VOCA) 2009	07/01/08-06/30/09	29,635
Violence Against Women Formula Grants	16.588	06-VAWA-25	VAWA	01/01/07-12/31/07	11,005
Violence Against Women Formula Grants	16.588	DA08983	Domestic Violence Reduction & Justice Initiative	01/01/08-12/31/08	45,584
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2005-WE-AX-0025	Violence Against Women	10/01/05-09/30/08	54,036
Passed through State of Utah Council on Criminal and Juvenile Justice:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DA7904	Domestic Violence Reduction & Justice Initiative	05/01/07-09/30/08	48,953
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2006-MO-BX-0014	Rio Mental Health	09/01/06-02/28/09	62,960
Passed through Federal Bureau of Investigation:					
Joint Terrorism Task Force	16.xxx	SC07147C	JTTF	10/01/07-09/31/08	9,143
Passed through State of Utah Department of Public Safety:					
Enforcing Underage Drinking Laws Program	16.727	060JJ-0J607	Drinking Control Youth TF	06/01/07-05/31/09	4,224
Enforcing Underage Drinking Laws Program	16.727	070JJ-7J11	Drinking Control Youth TF	06/01/07-05/31/09	604
Enforcing Underage Drinking Laws Program	16.727	JJP 2008 J812	Drinking Control Youth TF	06/01/08-05/31/10	38,224
Passed through Murray City:					
High Intensity Drug Trafficking Area and Bureau of Justice Assistance	16.xxx	EC-UT-110	Metro Narcotics	10/01/06-09/30/07	24,366
High Intensity Drug Trafficking Area and Bureau of Justice Assistance	16.xxx	EC-UT-110	Metro Narcotics	10/01/07-06/30/14	6,157
Passed through Salt Lake City:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0626	J.A.G.	01/01/06-12/31/09	145,879
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006F0689UTDJ	J.A.G.	01/01/06-12/31/09	26,739
Total U.S. Department of Justice					2,011,379
U.S. DEPARTMENT OF LABOR					
Passed through State of Utah Department of Human Services:					
Senior Community Service Employment Program	17.235	08-0901	Title V	07/01/07-06/30/08	488,518
Senior Community Service Employment Program	17.235	09-0317	Title V	07/01/08-06/30/09	15,200
Passed through State of Utah Department of Workforce Services:					
WIA Youth Activities	17.259	06-1084	YES 09	07/01/08-06/30/09	537,069
WIA Youth Activities	17.259	06-1084	YES 08	07/01/07-06/30/08	742,215
Total U.S. Department of Labor					1,783,002

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Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through Utah State Parks and Recreation:					
Recreation Trails Program	20.219	N/A	Jordan River Narrows Realignment	11/01/05-12/31/07	\$ 94,000
Passed through State of Utah Department of Public Safety:					
State and Community Highway Safety	20.600	0P070417	Safety Restraint - Click It or Ticket	N/A	4,843
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8090306	DUI Blitz	N/A	5,549
Passed through the State of Utah Department of Transportation:					
Occupant Protection Incentive Grants	20.602	5591	SL County Car Seat 08	10/01/07-09/30/08	20,000
Occupant Protection Incentive Grants	20.602	5591	SL County Car Seat 09	10/01/08-09/30/09	<u>6,667</u>
Total U.S. Department of Transportation					131,059
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed through State of Utah Library Division:					
Grants to States	45.310	98-1530	Library Lending	01/01/98-12/31/07	12,752
ENVIRONMENTAL PROTECTION AGENCY					
Passed through State of Utah Department of Environmental Quality:					
Nonpoint Source Implementation Grants	66.460	PV07179C	Jordan River Tech Assistance	10/01/07-09/30/09	17,000
Capitalization Grants for Drinking Water State Revolving Funds	66.468	08-0926	DEQ Drinking Water 08	07/01/07-06/30/08	12,157
Capitalization Grants for Drinking Water State Revolving Funds	66.468	08-0926	DEQ Drinking Water 09	07/01/08-06/30/09	12,157
Performance Partnership Grants	66.605	08-0926	DEQ Lead 08	07/01/07-06/30/08	1,500
Performance Partnership Grants	66.605	08-0926	DEQ Lead 09	07/01/08-06/30/09	1,250
Performance Partnership Grants	66.605	08-0926	DEQ Radon 08	07/01/07-06/30/08	150
Performance Partnership Grants	66.605	08-0926	DEQ Radon 09	07/01/08-06/30/09	<u>250</u>
Total Environmental Protection Agency					44,464
US DEPARTMENT OF EDUCATION					
Passed through State of Utah Office of Education:					
Adult Education - Basic Grants to States	84.002	N/A	ESL	07/01/07-06/30/08	23,442
Adult Education - Basic Grants to States	84.002	N/A	ESL	07/01/08-06/30/09	11,037
Passed through the State of Utah Department of Human Services:					
Safe and Drug-Free Schools and Communities - State Grants	84.186	06-0599	GPP 09	07/01/05-06/30/10	74,363
Safe and Drug-Free Schools and Communities - State Grants	84.186	06-0599	GPP 08	07/01/05-06/30/10	<u>64,767</u>
Total U.S. Department of Education					173,609

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Year Ended December 31, 2008

Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct:					
Basic Center Grant	93.623	08CY020403	Basic Center Grant (RHY) 2008	09/01/07-08/31/08	\$ 150,000
Passed through State of Utah Department of Health:					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	82-674	TB Elimination	01/01/08-12/31/09	78,737
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	141563	SPFSIG	03/01/08-09/30/09	142,549
Immunization Grants	93.268	08-0343	Perinatal 08	07/01/07-06/30/08	14,500
Immunization Grants	93.268	09-0538	Perinatal 09	07/01/08-06/30/09	14,500
Immunization Grants	93.268	08-0343	Immunizations 08	07/01/07-06/30/08	59,550
Immunization Grants	93.268	09-0538	Immunizations 09	07/01/08-06/30/09	59,550
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1136	Cancer Control 08	07/01/07-06/30/08	51,752
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1564	Cancer Control 09	07/01/08-06/30/09	49,850
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1136	Cancer Outreach Wkr 08	07/01/07-06/30/08	244
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1564	Cancer Outreach Wkr 09	07/01/08-06/30/09	17,000
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1564	Cancer Promotion 09	07/01/08-06/30/09	300
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1136	Cancer Scheduling 08	07/01/07-06/30/08	19,006
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1352	Bioterrorism 08	07/01/07-06/30/08	267,442
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1610	Bioterrorism 09	07/01/08-06/30/09	127,353
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1352	City Readiness 08	07/01/07-06/30/08	275,188
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1610	City Readiness 09	07/01/08-06/30/09	95,098
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1352	Pan Flu 08	07/01/07-06/30/08	112,864
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	08-1136	Comprehensive Tobacco 08	07/01/07-06/30/08	38,307
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	09-1564	Comprehensive Tobacco 09	07/01/08-06/30/09	33,841
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	07-2192	Genomics	01/01/07-12/31/07	3,412
Refugee and Entrant Assistance - State Administered Programs	93.566	08-2674	Refugee TB	01/01/08-12/31/08	11,250
Medical Assistance Program	93.778	08-0570	CHEC Professional 08	07/01/07-06/30/08	52,772
Medical Assistance Program	93.778	09-1029	CHEC Professional 09	07/01/08-06/30/09	45,740
Medical Assistance Program	93.778	08-0570	CHEC Admin 08	07/01/07-06/30/08	10,187
Medical Assistance Program	93.778	09-1029	CHEC Admin 09	07/01/08-06/30/09	6,328
Medical Assistance Program	93.778	08-0570	Medicaid Home Visitation	07/01/05-12/31/08	587,525
Medical Assistance Program	93.778	NA	Medicaid	01/01/08-12/31/08	48,891
Medical Assistance Program	93.778	08-1001	Title XIX Med Waiver	07/01/07-06/30/08	192,030
Medical Assistance Program	93.778	AE08410C	Title XIX Med Waiver	07/01/08-06/30/09	196,922
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	08-0901	Health Insurance Counseling	07/01/07-06/30/08	8,990
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	09-0317	Health Insurance Counseling	07/01/08-06/30/09	404
National Bioterrorism Hospital Preparedness Program	93.889	07-2063	HRSA - MRC 08	08/01/07-07/31/08	10,000
HIV Prevention Activities - Health Department Based	93.940	08-2674	HIV Counseling	01/01/08-12/31/08	61,750
HIV Prevention Activities - Health Department Based	93.940	08-2064	HIV Ethnic Minorities	01/01/08-12/31/08	25,456
HIV Prevention Activities - Health Department Based	93.940	08-2064	HIV Women's Prevention	01/01/08-12/31/08	26,044
Passed through 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	08-0901	Title VII B Ombudsman	07/01/07-06/30/08	9,411
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AE06323C	Title VII B Ombudsman	07/01/07-06/30/08	1,253
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AE08390C	Title VII B Ombudsman	07/01/07-06/30/09	1,397
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	08-0901	Title III D	07/01/07-06/30/08	39,892
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	08-0901	Title III B	07/01/07-06/30/08	652,675
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	09-0317	Title III B	07/01/08-06/30/09	40,103
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	08-0901	Title III B Training	07/01/07-06/30/08	988
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	09-0317	Title III B Training	07/01/08-06/30/09	62
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	08-0901	Title III C-1, C-2	07/01/07-06/30/08	763,900
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	09-0317	Title III C-1, C-2	07/01/08-06/30/09	11,323

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Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed through Utah State Department of Human Services (Continued):					
National Family Caregiver Support, Title III, Part E	93.052	08-0901	Title III E	07/01/07-06/30/08	\$ 132,924
National Family Caregiver Support, Title III, Part E	93.052	09-0317	Title III E	07/01/08-06/30/09	4,147
Adoption Opportunities	93.652	09-1318	Respite Care 2009	07/01/08-06/30/09	12,500
Adoption Opportunities	93.652	06-1203	Respite Care 2008	07/01/07-06/30/08	12,500
Foster Care - Title IV-E	93.658	06-1276	Fostercare Title IV-E 2008	07/01/07-06/30/08	508,790
Foster Care - Title IV-E	93.658	06-1276	Fostercare Title IV-E 2009	07/01/08-06/30/09	408,462
Social Services Block Grant	93.667	08-0248	SSBG 08	07/01/07-06/30/08	272,509
Social Services Block Grant	93.667	09-0093	SSBG 08	07/01/08-06/30/09	87,065
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Adult 08	07/01/05-06/30/10	325,355
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Adult 07	07/01/05-06/30/10	322,668
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Child 08	07/01/05-06/30/10	84,739
Block Grants for Community Mental Health Services	93.958	06-0305	Mental Health Federal Child 07	07/01/05-06/30/10	84,042
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	FTA 09	07/01/05-06/30/10	643,041
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	FTA 08	07/01/05-06/30/10	2,822,910
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	FPL 09	07/01/05-06/30/10	604,952
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	FPL 08	07/01/05-06/30/10	525,345
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	WTA 09	07/01/05-06/30/10	373,215
Block Grants for Prevention and Treatment of Substance Abuse	93.959	06-0599	WTA 08	07/01/05-06/30/10	570,250
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	08-2674	STD General	01/01/08-12/31/08	10,000
Preventive Health and Health Services Block Grant	93.991	08-1136	PBG Injury 08	07/01/07-06/30/08	29,691
Preventive Health and Health Services Block Grant	93.991	09-1564	PBG Injury 09	07/01/08-06/30/09	17,925
Preventive Health and Health Services Block Grant	93.991	08-1136	Gold Medal Schools 08	07/01/07-06/30/08	24,072
Preventive Health and Health Services Block Grant	93.991	09-1564	Gold Medal Schools 09	07/01/08-06/30/09	23,550
Preventive Health and Health Services Block Grant	93.991	08-1136	Heart Disease 08	07/01/07-06/30/08	11,874
Preventive Health and Health Services Block Grant	93.991	09-1564	Heart Disease 09	07/01/08-06/30/09	11,404
Maternal and Child Health Services Block Grant to the States	93.994	08-0343	Prenatal to 5 08	07/01/07-06/30/08	29,683
Maternal and Child Health Services Block Grant to the States	93.994	09-0538	Prenatal to 5 09	07/01/08-06/30/09	20,638
Maternal and Child Health Services Block Grant to the States	93.994	08-0343	MCH 08	07/01/07-06/30/08	115,407
Maternal and Child Health Services Block Grant to the States	93.994	09-0538	MCH 09	07/01/08-06/30/09	115,407
Maternal and Child Health Services Block Grant to the States	93.994	08-1136	MCH Injury Prevention 08	07/01/07-06/30/08	34,477
Maternal and Child Health Services Block Grant to the States	93.994	09-1564	MCH Injury Prevention 09	07/01/08-06/30/09	34,476
Medicaid	93.xxx	N/A	Medicaid	01/01/08-12/31/08	23,637
Passed through State of Utah Department of Workforce Services:					
Temporary Assistance for Needy Families	93.558	04-1680	TAG TANF	11/01/03-06/30/09	245,572
Refugee and Entrant Assistance - Discretionary Grants	93.576	AE07273C	Refugee	04/01/07-09/29/08	92,142
Refugee and Entrant Assistance - Discretionary Grants	93.576	AE07273C	Refugee	10/01/08-09/30/09	5,399
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	06-1159	TAG	07/01/05-06/30/09	568,374
Community-Based Child Abuse Prevention Grants	93.590	08-2161	CBCAP 09	01/01/08-06/30/09	80,534
Passed through the State of Utah Office of the Lieutenant Governor:					
Voting Access for Individuals with Disabilities - Grants to States	93.617		Voting Access		8,876
Voting Access for Individuals with Disabilities - Grants to States	93.617		Voting Access		270
Total U.S. Department of Health and Human Services					13,715,158

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Federal Grantor Agency / Pass-Through Grantor/ Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	08SRPUT002	RSVP	01/01/08-12/31/08	\$ 97,187
AmeriCorps	94.006	Z991708	LEGACY	04/01/08-08/31/09	68,559
AmeriCorps	94.006	Z991708	LEGACY	09/01/06-03/31/08	20,312
Foster Grandparent Program	94.011	05SFPUT003	FGP	07/01/07-06/30/08	309,471
Foster Grandparent Program	94.011	08SFPUT004	FGP	07/01/08-06/30/09	44,775
Senior Companion Program	94.016	05SCPUT003	SCP	07/01/07-06/30/08	312,580
Senior Companion Program	94.016	08SCPUT003	SCP	07/01/08-06/30/09	49,950
Passed through the State of Utah Department of Community and Culture:					
AmeriCorps	94.006	08-0768	Americorp-ABUCECH	10/01/2007-09/30/08	136,266
AmeriCorps	94.006	08-0768	Americorp-ABUCECH	10/01/2008-09/30/09	64,851
Total Corporation for National and Community Services					1,103,951
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Programs:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-UT EM3223	FEMA	N/A	12,125
Passed through State of Utah Department of Public Safety:					
Homeland Security Grant Program	97.067	DES-2007-LETP	Homeland Security 2007	10/01/07-03/31/09	37,221
Homeland Security Grant Program	97.067	DES-2006-LETP	Homeland Security 2006	10/01/06-03/31/07	36,460
Total U.S. Department of Homeland Security					85,806
Total expenditures of federal awards					\$ 44,366,804

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

Note 1. General

The schedule of expenditures of federal awards presents the activity of all federal award programs of Salt Lake County, Utah (County). The County reporting entity is defined in Note 1 to the County's financial statements. All federal awards received directly from federal agencies as well as federal awards passed through from other government agencies are included on the schedule.

Note 2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for awards received by governmental funds as described in Note 1 to the County's financial statements.

Most of the federal awards are expenditure-driven grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; grants received in advance are recorded as deferred revenue until earned. Donated food commodities are recorded at fair value in the Grant Programs Fund as an inventory asset and federal revenue when received. Donated food commodity inventories are recorded as expenditures when they are consumed.

Note 3. Subrecipients of Federal Award Programs

Amounts provided to subrecipients from the County for the year ended December 31, 2008 from each federal program are summarized as follows:

CFDA Number	Program Title	Amount
14.218	Community Development Block Grants/Entitlement Grants	\$ 3,065,677
14.231	Emergency Shelter Grants Program	100,835
14.239	HOME Investment Partnerships Program	1,502,689
14.900	Lead-Based Paint Hazard Control in Privately Owned Housing	691,912
14.901	Healthy Homes Demonstration Grants	429,011
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	54,036
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	152,918
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	63,795
93.558	Temporary Assistance for Needy Families	245,572
93.576	Refugee and Entrant Assistance - Discretionary Grants	97,541
93.584	Refugee and Entrant Assistance - Targeted Assistance Grants	568,374
93.667	Social Services Block Grant	359,574
93.958	Block Grants for Community Mental Health Services	816,804
93.959	Block Grants for Prevention and Treatment of Substance Abuse	190,618
94.006	AmeriCorps	201,117
	Total	<u>\$ 8,540,473</u>

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Note 4. Relationship to County's Financial Statements

Federal awards expended on the schedule of expenditures of federal awards for the year ended December 31, 2008 are also reported in the County's financial statements as program revenues on the statement of activities and as intergovernmental and grant revenue on the statement of revenues, expenditures and changes in fund balances except for noncash vouchers received in the Special Supplemental Nutrition Program for Women Infants and Children (CFDA Number 10.557) totaling \$14,690,475. Noncash vouchers are considered direct assistance to individuals and, accordingly, are not reported as revenue on the County's financial statements.



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

We have audited 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 15, 2009. 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 as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects an entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2008-01 to be significant deficiencies in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by an entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant

deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County in a separate letter dated July 15, 2009.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs as item 2008-01. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's 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.



July 15, 2009



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Independent Auditor's 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 each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance 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 each of its major federal programs for the year ended December 31, 2008.

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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects an entity's ability to administer a federal program such that

there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Salt Lake County as of and for the year ended December 31, 2008 and have issued our report thereon dated July 15, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Salt Lake County's basic financial statements. 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.

Agui & Company, PC

July 15, 2009

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2008

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2008

I. Summary of auditor's results:

Financial Statements:

Type of auditor's report issued: unqualified

Internal control over financial reporting:

-Material weaknesses identified? ___ yes X no

-Significant deficiencies identified that are not considered to be material weaknesses?
X yes ___ none reported

Noncompliance material to financial statements noted?
___ yes X no

Federal Awards:

Internal control over major programs:

-Material weaknesses identified? ___ yes X no

-Significant deficiencies identified that are not considered to be material weaknesses?
___ yes X none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grants/Entitlement Grants
14.239	HOME Investment Partnerships Program
93.658	Foster Care – Title IV - E
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs: \$ 1,331,004

Auditee qualified as low-risk auditee? X yes ___ no

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended December 31, 2008

II. Financial statement findings:

Significant Deficiency

- 2008-01 Reclassification and restatement of financial information from what was presented in the prior-year financial statements

Condition: As discussed in Note 1.20 to the basic financial statements for the year ended December 31, 2008, certain amounts presented in the current year's financial statements were reclassified from what was presented in prior years' financial statements. The most significant reclassifications were: 1) updated allocation of net assets on the statement of net assets, 2) recorded certain interfund charges as transfers rather than as rental activities, and 3) removed County property taxes from the Treasurer's Tax Collection agency fund (as these transactions and activities were also recorded in the funds of the County).

Also, certain beginning net asset/fund balance were restated to reflect the effects of changing certain estimates, recording omitted accounts and activities, and changing the categories of certain funds or activities. The most significant restatements for beginning balances were: 1) corrected net OPEB obligation to reflect updated actuarial estimates and underlying data, 2) recorded revolving loans as reserved fund balance in the governmental funds rather than as deferred revenue, and 3) updated accounts to reflect building authorities as debt service activities rather than as internal service fund activities.

The reclassifications and restatements were necessary to present the County's basic financial statements in accordance with accounting principles generally accepted in the United States of America.

Criteria: Internal controls should be in place that provide reasonable assurance that the preparation of the financial statements is in accordance with generally accepted accounting principles

Cause: Current guidance or changes in certain accounting and reporting standards for governments had not been implemented.

Effect: The County has studied and identified several areas where certain funds, transactions, and accounts are to be measured, recorded, or presented differently than from what had been done in past years to prepare financial statements in accordance with generally accepted accounting principles. Balances at January 1, 2008 have been restated and activities for the year ended December 31, 2008 have been reclassified to reflect changes needed to bring the financial statements in accordance with current accounting and reporting requirements. Also, 2007 comparative data in management's discussion and analysis (pages 16 through 28 of the County's 2008 comprehensive annual financial report) was restated and reclassified to reflect these changes.

Recommendation: The objectives of internal control over financial reporting are threefold: to operate effectively and efficiently, to produce reliable external financial reports, and to comply with applicable laws and regulations. Management should continually assess the risks that may obstruct or prevent it from fulfilling the second objective. As risks are identified and evaluated, management should take action to compensate for those risks and monitor the effectiveness of control policies and procedures as well as the resolution of potential problems identified by controls. Management can continue to prepare reliable external financial reports as it identifies each significant fund, balance, transaction or activity within the County and then matches and applies contemporary accounting and reporting standards with each significant area.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended December 31, 2008

Response: We agree that the 2008 financial report reflects an improvement in adhering with current accounting and reporting classification standards. Our goal is to strive for continuous improvement in our financial reporting; therefore, we appreciate independent auditor recommendations which help us achieve this goal. Even though prior audit reports indicate compliance with generally accepted accounting principles, we are pleased to incorporate these 2008 reporting improvements.

The updated allocation of net assets on the statement of net assets represented the completion of an accounting process we had begun in 2007. We were unable to fully implement all the necessary changes until 2008—due to changes in the accounting staff during 2007. We agree the reclassification of certain interfund charges as transfers rather than as rental activities was appropriate to avoid overstating revenues and expenditures. We also agree that undistributed property taxes should not be reflected in the Treasurer’s Tax Collection Agency Fund but rather recorded in the funds of the County.

We will make every effort in the future to ensure accounting transactions are classified appropriately.

We agree that the restatement of certain beginning net asset/fund balances was appropriate to reflect the effects of correcting certain estimates, to record omitted accounts and activities, and to change the categories of certain funds or activities.

Significant changes in actuarial data, assumptions and estimates necessitated the correction of the net OPEB obligation. The data, assumptions and estimates used in the first-time computation of the net OPEB obligation for 2007 were the most accurate available at the time. The availability of more reliable data and the resultant refinement of assumptions necessitated the updating of actuarial estimates used to compute the net OPEB obligation in the 2008 financial statements. We agree that revolving loans should be recorded as reserved fund balance in the governmental funds rather than as deferred revenue. We also agree that municipal building authorities should be reflected as debt service activities rather than as internal service fund activities. The standards have been somewhat silent on the treatment of revolving loan programs or building authorities, and, prior to 2008, we were not aware our accounting treatment could be improved.

We will continue to do our best to stay in line with new and existing governmental accounting standards and principles. Procedures will be reviewed to ensure applicable changes in standards are implemented when required.

III. Federal award findings and questioned costs:

No matters were reported.