

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

Year Ended December 31, 2024

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

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	\$ -	\$ -	\$ 45,511	\$ 48,432	\$ 2,921
National School Lunch Program	10.555	213UT311N1099	Child Nutrition Program (CNP)	1/1/2021-1/30/2022	-	(386)	-	386	-
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	232702081	Summer Food	7/1/2023-6/30/2025	-	-	-	3,910	3,910
Total Child Nutrition Cluster					-	(386)	45,511	52,728	6,831
<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	-	-	25,932	25,932	-
Total Forest Service Schools and Roads Cluster					-	-	25,932	25,932	-
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	-	1,062,931	3,856,394	3,518,767	725,304
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	252700602	WIC	10/1/2024-9/30/2025	-	-	-	644,336	644,336
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	Noncash Vouchers	10/1/2022-9/30/2024	-	-	14,807,204	14,807,204	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	1,062,931	18,663,598	18,970,307	1,369,640
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	G-7	Child and Adult Care Food Program	10/1/2021-9/30/2024	-	4,947	73,012	72,029	3,964
Passed through Utah Department of Natural Resources:									
Cooperative Forestry Assistance	10.664	23-DG-11046016-625	PK410	6/29/2023-5/21/2024	-	-	10,384	10,384	-
Total U.S. Department of Agriculture					-	1,067,492	18,818,437	19,131,380	1,380,435
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	113,460	208,570	433,698	337,039	111,911
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-22-UC-49-0001	CDBG	7/1/2022-6/30/2023	-	(490,618)	(490,618)	-	-
Community Development Block Grants / Entitlement Grants	14.218	B-23-UC-49-0001	CDBG	7/1/2023-6/30/2024	1,314,227	456,441	1,437,087	1,533,096	552,450
Community Development Block Grants / Entitlement Grants	14.218	B-24-UC-49-0001	CDBG	7/1/2024-6/30/2025	458,524	-	134,291	617,479	483,188
Passed through Millcreek City:									
Community Development Block Grants / Entitlement Grants	14.218	PART22JRT01	Jordan River Trail	6/7/2023-12/31/2024	-	(431,699)	-	431,699	-
Total CDBG - Entitlement Grants Cluster					1,886,211	(257,306)	1,514,458	2,919,313	1,147,549
<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	-	2,404	2,404	-	-
COVID-19 Emergency Solutions Grant Program	14.231	E-22-UC-40-0001	Emergency Shelter	7/1/2022-6/30/2023	-	(95,841)	(95,841)	-	-
Emergency Solutions Grant Program	14.231	E-23-UC-49-0001	Emergency Shelter	7/1/2023-6/30/2024	72,596	222,694	302,823	80,129	-
Emergency Solutions Grant Program	14.231	E-24-UC-49-0001	Emergency Shelter	7/1/2024-6/30/2025	73,089	-	-	73,089	73,089
Total Emergency Solutions Grant Program					145,685	129,257	209,386	153,218	73,089
COVID-19 Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/30/2030	-	34,783	76,837	84,083	42,029
COVID-19 Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/1/2029	-	(25,468)	(25,468)	-	-
Home Investment Partnerships Program	14.239	M-22-DC-49-0206	HOME	7/1/2022-9/1/2030	-	1,003,329	1,003,329	-	-
Home Investment Partnerships Program	14.239	M-23-DC-49-0206	HOME	7/1/2023-9/1/2031	125,419	87,609	317,900	230,291	-
Home Investment Partnerships Program	14.239	M-24-DC-49-0206	HOME	7/1/2024-9/1/2032	-	-	24,085	73,764	49,679
Total Home Investment Partnerships Program					125,419	1,100,253	1,396,683	388,138	91,708
Youth Homelessness Demonstration Program	14.276	UT0182Y8T002200	Youth Homelessness Demonstration Program	10/1/2023-4/30/2025	-	-	35,078	55,702	20,624
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/1/2019-9/30/2023	-	145,372	145,372	-	-
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0512-23	Lead Hazard Reduction	12/15/2023-12/15/2027	26,250	-	332,758	455,820	123,062
Total Lead Hazard Reduction Demonstration Grant Program					26,250	145,372	478,130	455,820	123,062
Older Adults Home Modification Grant Program	14.921	UTLH0004-21	HH WEATHER	7/1/2021-09/30/2024	81,264	158,575	158,610	44,100	44,065
Older Adults Home Modification Grant Program	14.921	UTHHP0070-22	GHHI FEDERAL	4/1/2022-10/1/2025	300,021	27,162	246,740	416,838	197,260
Total Older Adults Home Modification Grant Program					381,285	185,737	405,350	460,938	241,325
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	-	196,276	196,276	-	-
Continuum of Care Program	14.267	UT0178L8T002200	Continuum of Care	2/1/2024-1/31/2025	-	-	189,297	264,893	75,596
Continuum of Care Program	14.267	UT0155L8T002102	HUD Coordinated Entry	11/1/2022-10/31/2023	-	105,988	105,988	-	-
Continuum of Care Program	14.267	UT0155L8T002203	HUD Coordinated Entry	11/1/2023-10/31/2024	-	15,552	172,396	156,844	-
Continuum of Care Program	14.267	UT0155L8T002204	HUD Coordinated Entry	11/1/2024-10/31/2025	-	-	-	20,083	20,083
Total Continuum of Care Program					-	317,816	663,957	441,820	95,679
Total U.S. Department of Housing and Urban Development					2,564,850	1,621,129	4,703,042	4,874,949	1,793,036

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

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 JUSTICE									
Direct Programs:									
Community-Based Violence Intervention and Prevention Initiative	16.045	CVIP	MTSS	10/1/2022-9/30/2025	\$ -	\$ 222,050	\$ 474,286	\$ 520,574	\$ 268,338
State Criminal Alien Assistance Program	16.606	SCAA	SCAAP FY2021	7/1/2022-12/31/2025	-	230,387	230,387	152,298	152,298
Public Safety Partnership and Community Policing Grants	16.710	LEMH	Community Policing Development De-Escalation Training	9/1/2022-8/30/2025	-	36,778	71,551	54,312	19,539
Congressionally Recommended Awards	16.753	13811047	Bryne Discretionary Community	7/1/2021-6/30/2025	-	-	842,156	1,481,134	638,978
Second Chance Act Reentry Initiative	16.812	SCAX	Second Chance Act Reentry Initiative	10/1/2021-9/30/2025	-	46,089	247,813	284,394	82,670
Equitable Sharing Program	16.922	UT018013A	Equitable Sharing Program	1/1/2022-12/31/2024	-	(51,513)	8,698	-	(60,211)
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Crime Victim Assistance	16.575	23/24 VOCA 33	VOCA CJC	7/1/2023-6/30/2025	-	12,456	53,057	51,533	10,932
Crime Victim Assistance	16.575	23/24 VOCA 08	VOCA Counseling	7/1/2023-6/30/2025	-	86,004	318,867	317,593	84,730
Total Crime Victim Assistance					-	98,460	371,924	369,126	95,662
Violence Against Women Formula Grants	16.588	23VAWA15	VAWA CJC	7/1/2023-6/30/2025	-	12,073	45,430	46,021	12,664
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	WEJO-UT-CORE22	CJS VOA	1/1/2024-12/31/2024	-	-	51,658	69,461	17,803
Passed through the Office on Violence Against Women:									
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	POLP	Arrest Policies	10/1/2024-9/30/2027	-	-	-	2,065	2,065
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAGX	JAG	1/1/2021-9/30/2024	-	2,267	61,568	59,301	-
Passed through Utah State University:									
Opioid Affected Youth Initiative	16.842	204681-862	OJJDP	6/1/2023-9/30/2025	-	46,277	106,634	78,354	17,997
Total U.S. Department of Justice					-	642,868	2,512,105	3,117,040	1,247,803
U.S. DEPARTMENT OF TRANSPORTATION									
Highway Safety Cluster:									
Direct Programs:									
State and Community Highway Safety	20.600	HLT22PBSP (MOA)	Highway Safety - Bike and Helmet	10/1/2021-9/30/2023	-	3,942	3,942	-	-
Total Highway Safety Cluster					-	3,942	3,942	-	-
Passed through Utah Transit Authority:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	23-03687	Transportation	10/1/2020-9/30/2023	-	-	-	100,000	100,000
Total U.S. Department of Transportation					-	3,942	3,942	100,000	100,000
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	-	(2,125,760)	(2,125,760)	-	-
COVID-19 Emergency Rental Assistance Program	21.023	ERA2-0228	Emergency Rental Assistance	4/1/2021-9/30/2025	-	(9,718,335)	(1,156,067)	3,689,382	(4,872,886)
Total COVID-19 Emergency Rental Assistance Program					-	(11,844,095)	(3,281,827)	3,689,382	(4,872,886)
Passed through State of Utah Department of Health and Human Services:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	A03082	State ARPA Housing Funding SFY25	7/1/2020-6/30/2025	562,057	-	500,000	562,057	62,057
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	242700416	SODH	10/1/2023-12/31/2024	10,000	-	27,833	40,000	12,167
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	212701513	CV	10/1/2023-12/31/2024	-	-	49,417	70,821	21,404
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds					572,057	-	577,250	672,878	95,628
Total U.S. Department of Treasury					572,057	(11,844,095)	(2,704,577)	4,362,260	(4,777,258)
FEDERAL COMMUNICATIONS COMMISSION									
Direct Programs:									
Affordable Connectivity Outreach Grant Program	32.011	ACOGP2340054	NPOP	6/1/2023-5/31/2024	-	27,647	48,247	20,600	-
Total Federal Communications Commission					-	27,647	48,247	20,600	-
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 National Endowment for the Arts:									
Promotion of the Arts Partnership Agreements	45.025	CA0000000001151	Voices in Bloom	9/1/2024-8/31/2025	\$ -	\$ -	\$ 3,750	\$ 3,750	\$ -
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	32	2	-
Grants to States	45.310	24-0157	USL Period Project in the Library	7/1/2023-8/31/2024	-	-	20,295	20,295	-
Grants to States	45.310	24-0195	USL Meeting Room Pods in South Jordan Library	7/1/2023-8/31/2024	-	-	29,246	29,246	-
Total Grants to States					-	(130,062)	(80,519)	49,543	-
Total Institute of Museum and Library Services					-	(130,062)	(76,769)	53,293	-
ENVIRONMENTAL PROTECTION AGENCY									
Direct Programs:									
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	5X00I14300	EBUS Air Quality Monitoring	8/1/2023-11/30/2026	-	-	119,550	136,574	17,024
Passed through State of Utah Department of Environmental Quality:									
Nonpoint Source Implementation Grants	66.460	241877	DWQ CWA 319 Grant Award	10/1/2023-9/30/2026	-	-	30,000	30,000	-
Performance Partnership Grants	66.605	230058	DEQ DW & AIR	7/1/2023-6/30/2024	-	-	23,482	23,482	-
Performance Partnership Grants	66.605	250102	DEQ DW & AIR	7/1/2025-6/30/2025	-	-	1,600	1,600	-
Total Performance Partnership Grants					-	-	25,082	25,082	-
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownsfield Cleanup Grant	10/1/2019-9/30/2024	-	8,061	129,457	245,518	124,122
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-95811800-0	EPA Brownsfield Grant	10/1/2021-9/30/2024	-	-	6,195	263,980	257,785
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup RLF	9/1/2019-9/30/2024	-	51,784	63,708	16,886	4,962
Total Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					-	59,845	199,360	526,384	386,869
Targeted Airshed Grant Program	66.956	20-1509	AIR	2/18/2020-8/1/2026	-	211,310	636,447	425,137	-
Total Environmental Protection Agency					-	271,155	1,010,439	1,143,177	403,893
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	7/1/2020-9/30/2024	-	39,383	236,088	239,237	42,532
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC-Millcreek Kearns	7/1/2020-9/30/2024	-	14,691	215,782	201,091	-
Twenty-First Century Community Learning Centers	84.287	S287C210045	22ASFT - 21st CCLC	7/1/2021-9/30/2026	-	145,661	393,175	251,479	3,965
Twenty-First Century Community Learning Centers	84.287	S287D200011	21CPFT CCLC Career Pathways	1/12/21-1/11/2026	-	-	-	28,357	28,357
Total Twenty-First Century Community Learning Centers					-	199,735	845,045	720,164	74,854
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	-	78,282	609,598	531,316	-
Total U.S. Department of Education					-	278,017	1,454,643	1,251,480	74,854
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	CA00000000000764	Center Function	7/1/2020-6/30/2025	-	103,822	510,786	406,964	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA00000000000764	Chore	7/1/2020-6/30/2025	-	29,100	90,343	61,243	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA00000000000764	Legal	7/1/2020-6/30/2025	-	7,050	22,136	15,086	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA00000000000764	Outreach	7/1/2020-6/30/2025	-	66,459	276,803	210,344	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA00000000000764	Transportation	7/1/2020-6/30/2025	-	-	106,178	106,178	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA00000000000764	Administration	7/1/2020-6/30/2025	-	35,574	216,851	175,773	(5,504)
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA00000000000764	Congregate Meal	7/1/2020-6/30/2025	-	309,280	1,027,565	848,885	130,600
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA00000000000764	Meals on Wheels	7/1/2020-6/30/2025	-	114,760	826,785	1,078,610	366,585
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA00000000000764	Administration	7/1/2020-6/30/2025	-	37,972	220,032	165,905	(16,155)
Nutrition Services Incentive Program	93.053	CA00000000000764	NSIP	7/1/2021-6/30/2023	-	201,300	561,700	360,400	-
Total Aging Cluster					-	905,317	3,859,179	3,429,388	475,526

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
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Year Ended December 31, 2024

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)									
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	23MOU0020	Child Care Operations Grant	7/1/2022-9/30/2024	\$ -	\$ -	\$ 881,727	\$ 881,727	\$ -
Child Care and Development Block Grant	93.575	23DWS0250	Afterschool Match Partnership	7/1/2022-6/30/2025	-	192,856	449,588	407,613	150,881
Total CCDF Cluster					-	192,856	1,331,315	1,289,340	150,881
<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	-	40,654	140,874	138,546	38,326
Medical Assistance Program	93.778	A03191	Title XIX New Choice Waiver	7/1/2020-6/30/2023	-	34,667	194,922	174,611	14,356
Total Medicaid Cluster					-	75,321	335,796	313,157	52,682
<i>Direct Programs:</i>									
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	NUE2EH001431	Lead Prevention	9/30/2021-9/30/2026	-	109,801	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	291,154	234,678	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	NUE2EH001485	Childhood Lead Poisoning Prevention	6/1/2024-9/29/2025	-	-	-	72,089	72,089
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	-	-	45,506	56,658	11,152
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children					-	166,277	446,461	363,425	83,241
Basic Center Grant	93.623	90CY7314	Basic Center Program	10/1/2021-9/30/2024	-	-	165,000	207,498	42,498
<i>Passed through State of Utah Department of Health:</i>									
Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	CA00000000000141	Title VII Elder Abuse Prevention	7/1/2020-6/30/2025	-	1,900	10,067	8,167	-
Special Programs For The Aging, Title IV, and Title II Discretionary Projects	93.048	CA00000000000764	SMP	7/1/2020-6/30/2025	-	-	27,257	27,257	-
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2022-6/30/2024	-	39,791	297,280	257,489	-
Public Health Emergency Preparedness	93.069	242701412	City Readiness	7/1/2024-6/30/2025	-	-	-	54,723	54,723
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2022-6/30/2024	-	276,123	964,322	688,199	-
Public Health Emergency Preparedness	93.069	242701412	Preparedness	7/1/2024-6/30/2025	-	-	55,446	303,153	247,707
Total Public Health Emergency Preparedness					-	315,914	1,317,048	1,303,564	302,430
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2021-8/31/2028	-	31,329	82,943	86,669	35,055
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2023-12/31/2024	-	-	121,262	199,262	78,000
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2019-9/30/2040	-	40,000	40,000	40,000	40,000
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	40,000	161,262	239,262	118,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	NH28CE003535	Utah Overdose Data	9/1/2023-8/31/2025	80,002	10,902	683,100	735,463	63,265
Community Programs to Improve Minority Health Grant Program	93.137	6CPIMP211256	Health Literacy AHL	7/1/2022-6/30/2024	104,167	400,246	1,305,589	905,343	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	169,694	-	169,694	169,694	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	169,694	56,565	226,259	169,694	-
Total Projects for Assistance in Transition from Homelessness (PATH)					339,388	56,565	395,953	339,388	-
Disabilities Prevention	93.184	242700361	Disabilities Prevention	8/1/2023-7/31/2025	-	-	29,280	39,090	9,810
Viral Hepatitis Prevention and Control	93.270	212702410	HCVBBV	5/1/2022-4/30/2025	-	-	-	29,656	29,656
Drug-Free Communities Support Program Grants	93.276	NH28CE002445	DFC	10/1/2021-9/30/2023	-	18,771	110,232	118,342	26,881
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701219	IMMS	3/15/2022-7/31/2024	-	27,005	39,368	12,363	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331/212702390	COVID-19 PPPHEA	7/1/2020-7/31/2026	-	652,593	1,660,684	1,652,156	644,065
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	222701723	Mitigation	1/1/2023-7/31/2024	-	49,981	75,572	25,591	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	202700504	Dream	8/1/2022-7/31/2024	-	34,423	78,417	43,994	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	252700933	Dream	11/15/2024-7/31/2025	-	-	-	14,055	14,055
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	764,002	1,854,041	1,748,159	658,120
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	222700679	CWF	9/1/2021-6/30/2025	-	206,260	569,362	386,864	23,762
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2021-6/30/2025	-	41,621	139,917	151,178	52,882
COVID-19 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	1,311,799	1,107,910	-
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38PW000005	Flu Surveillance 24	10/1/2024-7/31/2025	-	-	-	120,296	120,296
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					-	203,889	1,311,799	1,228,206	120,296
The National Cardiovascular Health Program	93.426	242700002	CCI 23	6/30/2023-6/29/2025	2,500	19,390	76,299	91,647	34,738

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

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:									
Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	93.436	242700511	Be Wise (WW)	9/30/2023-9/29/2028	\$ -	\$ 52,979	\$ 162,500	\$ 160,074	\$ 50,553
State Physical Activity and Nutrition (SPAN)	93.439	192700357	Be Wise (WW)	9/30/2021-9/29/2023	-	20,172	20,172	-	-
State Physical Activity and Nutrition (SPAN)	93.439	242700002	CCI 23	9/30/2023-9/29/2025	-	-	54,675	71,751	17,076
Total State Physical Activity and Nutrition (SPAN)					-	20,172	74,847	71,751	17,076
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	8/1/2017-9/30/2024	-	-	138,841	138,841	-
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	25DWS0261	Caregiver Support	10/1/2024-9/30/2025	-	-	-	10,068	10,068
Total Refugee and Entrant Assistance State / Replacement Designee Administered Programs					-	-	138,841	148,909	10,068
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	242701369/242700132	PAT	10/1/2021-9/30/2025	-	233,822	1,087,885	1,248,812	394,749
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	232700089	MIECHV American Rescue Plan	9/1/2021-9/30/2024	-	18,959	72,636	53,677	-
Total Maternal, Infant and Early Childhood Home Visiting Program					-	252,781	1,160,521	1,302,489	394,749
National Bioterrorism Hospital Preparedness Program	93.889	212700123	HPP Regional	7/1/2022-6/30/2024	-	156,060	258,537	102,477	-
National Bioterrorism Hospital Preparedness Program	93.889	242701412	HPP Regional	7/1/2024-6/30/2025	-	-	42,977	82,979	40,002
National Bioterrorism Hospital Preparedness Program	93.889	212700123	MRC	7/1/2022-6/30/2024	-	12,028	24,474	12,446	-
National Bioterrorism Hospital Preparedness Program	93.889	242701412	MRC	7/1/2024-6/30/2025	-	-	-	744	744
Total National Bioterrorism Hospital Preparedness Program					-	168,088	325,988	198,646	40,746
HIV Prevention Activities - Health Department Based	93.940	182700619/222701840	HIV Testing & Counseling	1/1/2021-6/30/2024	-	12,031	64,065	53,112	1,078
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV Early Intervention	7/1/2019-12/31/2023	-	90,000	159,600	172,739	103,139
Total HIV Prevention Activities - Health Department Based					-	102,031	223,665	225,851	104,217
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	9/1/2024-6/30/2025	-	-	9,500	16,150	6,650
Assistance Programs for Chronic Disease Prevention and Control	93.945	242700698	Arthritis Program	1/1/2024-6/30/2028	-	-	10,000	11,480	1,480
Total Assistance Programs for Chronic Disease Prevention and Control					-	-	19,500	27,630	8,130
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	212702345	STD Surveillance Project	9/30/2022-9/29/2024	-	68,521	120,000	51,479	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	1/1/2023-12/31/2025	-	27,835	229,006	229,730	28,559
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants					-	-	19,500	27,630	8,130
Cooperative Agreements for Diabetes Control Programs	93.988	242700002	CCI	6/30/2023-6/29/2024	2,500	96,356	349,006	281,209	28,559
Preventive Health and Health Services Block Grant	93.991	232700424	PANO & VIPP	10/1/2023-12/31/2024	-	19,415	75,817	88,515	32,113
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	10/1/2023-9/30/2025	-	91,682	254,970	213,164	49,876
Maternal and Child Health Services Block Grant to the States	93.994	232700580	MCH	10/1/2023-9/30/2025	-	80,442	250,416	258,104	88,130
Total Maternal and Child Health Services Block Grant to the States					-	53,760	77,405	70,886	46,741
Total Maternal and Child Health Services Block Grant to the States					-	134,202	327,821	328,490	134,871
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	7/1/2020-6/30/2025	-	24,700	57,940	49,750	16,510
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA00000000000764	Title III D	7/1/2020-6/30/2025	-	14,100	88,800	74,700	-
National Family Caregiver Support, Title III, Part E	93.052	CA00000000000764	Title III E	7/1/2020-6/30/2025	-	109,141	665,970	593,179	36,350
National Family Caregiver Support, Title III, Part E	93.052	CA00000000000764	Administration	7/1/2020-6/30/2025	-	-	-	23,080	23,080
Total National Family Caregiver Support, Title III, Part E					-	109,141	665,970	616,259	59,430
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	160424	PFS	7/1/2021-6/30/2023	-	130	42,386	59,458	17,202
COVID-19 Immunization Cooperative Agreements	93.268	212701513	COVID-19 Vaccines Vulnerable Pop	7/1/2020-6/30/2024	-	37,559	166,022	166,423	37,960
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccinations	7/1/2022-6/30/2025	-	44,981	273,796	297,264	68,449
Total Immunization Cooperative Agreements					-	82,540	439,818	463,687	106,409
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	148,750	37,725	160,442	154,382	31,665
Community-Based Child Abuse Prevention Grants	93.590	A03284	Child Abuse Prevention	1/1/2021-6/30/2023	-	15,111	98,844	104,821	21,088
Foster Care Title IV-E	93.658	20MOU22	Title IV-E Foster Care	7/1/2020-6/30/2025	-	18,498	277,726	279,903	20,675
Social Services Block Grant	93.667	CA00000000000764	Nursing Home Alternatives 21	7/1/2020-6/30/2025	-	164,750	360,900	304,900	108,750
Social Services Block Grant	93.667	2101UTSOSR	SSBG 24	7/1/2023-6/30/2024	86,208	137,162	309,052	171,890	-
Social Services Block Grant	93.667	2101UTSOSR	SSBG 25	7/1/2024-6/30/2025	149,468	-	23,383	194,610	171,227
Total Social Services Block Grant					235,676	301,912	693,335	671,400	279,977
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700052	VIPP	8/1/2022-4/30/2025	-	4,113	13,275	13,050	3,888
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700056	VIPP	8/1/2022-4/30/2025	-	-	14,630	18,830	4,200
Total Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)					-	4,113	27,905	31,880	8,088
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA00000000000764	Outreach, SMP	7/1/2020-6/30/2025	-	16,710	61,160	44,450	-

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

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)									
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	\$ -	\$ 467,757	\$ 2,273,837	\$ 1,806,080	\$ -
Opioid STR	93.788	232701204	Opioid	1/1/2023-6/30/2023	-	3,206	3,206	-	-
Opioid STR	93.788	242700412	HIV Early Intervention Syringe Disposal	9/30/2024-6/30/2025	-	-	5,904	9,914	4,010
Total Opioid STR					-	470,963	2,282,947	1,815,994	4,010
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	117,840	46,910	170,382	123,472	-
COVID-19 Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	SS1 MHBG SFY24	7/1/2020-6/30/2025	-	18,493	18,493	-	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Federal Adult SFY24	7/1/2020-6/30/2025	-	67,573	483,256	415,683	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Federal Children SFY24	7/1/2020-6/30/2025	-	47,993	47,993	-	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health FRF SFY24	7/1/2020-6/30/2025	145,402	31,917	184,268	152,351	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	Mental Health Early Intervention SFY24	7/1/2020-6/30/2025	291,672	106,596	412,206	305,610	-
Block Grants for Community Mental Health Services	93.958	MH24 STCONTRACT	SET MHBG SFY24	7/1/2020-6/30/2025	10,257	29,222	40,000	10,778	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Mental Health Federal Adult SFY25	7/1/2020-6/30/2025	365,149	-	1,031,381	1,031,381	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Mental Health Federal Training SFY25	7/1/2020-6/30/2025	4,028	-	4,028	4,028	-
Total Block Grants for Community Mental Health Services					934,348	348,704	2,392,007	2,043,303	-
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	-	94,101	354,354	260,253	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	CMF SFY24	7/1/2020-6/30/2025	-	7,109	7,109	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	FTL SFY24	7/1/2020-6/30/2025	22,655	506,699	2,269,827	1,763,128	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	WTD SFY24	7/1/2020-6/30/2025	-	128,372	547,070	418,698	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	Recovery Support Services SAPT SFY24	7/1/2020-6/30/2025	-	149,330	149,330	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU24 STCONTRACT	ADC SFY24 SAPT	7/1/2020-6/30/2025	-	-	276,386	276,386	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	BH	7/1/2022-6/30/2024	-	245,452	1,986,186	2,484,117	743,383
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	PXP	7/1/2022-6/30/2024	-	-	113,883	113,883	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	PFR	7/1/2022-6/30/2024	-	15,992	123,331	129,991	22,652
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	FTL SFY25	7/1/2020-6/30/2025	300,634	-	3,025,239	3,025,239	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	Youth Tx Services SAPT SFY25	7/1/2020-6/30/2025	-	-	40,864	40,864	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	SUD SLF SFY24	7/1/2020-6/30/2025	-	-	824,754	824,754	-
Total Block Grants for Prevention and Treatment of Substance Abuse					323,289	1,147,055	9,718,333	9,337,313	766,035
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	189,638	131,053	51,415
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	222701638	Contraception Support	4/14/2023-6/30/2025	-	48	390	456	114
Total U.S. Department of Health and Human Services					2,170,620	7,089,716	34,773,017	32,216,600	4,533,299
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	-	62,439	122,567	60,128	-
AmeriCorps Seniors Senior Companion Program	94.016	12SCPUT003	SCP	7/1/2019-6/30/2023	-	90,091	183,905	93,814	-
Total Foster Grandparents/Senior Companion Cluster					-	152,530	306,472	153,942	-
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps State and National	94.006	22FXDUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2023	-	19,762	162,774	194,163	51,151
AmeriCorps State and National	94.006	19FXHUT0010010	AmeriCorps-MVP	1/1/2022-6/30/2023	-	1,198	1,198	-	-
Total AmeriCorps State and National					-	20,960	163,972	194,163	51,151
Total Corporation for National and Community Services					-	173,490	470,444	348,105	51,151
FEDERAL EMERGENCY MANAGEMENT AGENCY									
Passed through the Emergency Food and Shelter National Board Program									
Emergency Food and Shelter National Board Program	97.024	851000-022	Emergency Food and Shelter Program	11/1/2021-12/31/2024	-	(7,038)	389	721	(6,706)
Passed through the State of Utah Department of Public Safety									
BRIC: Building Resilient Infrastructure and Communities	97.047	EMD-2021-BR-063	2021 BRIC Grant Jordan river Canal Project Scoping	9/1/2022-8/31/2025	-	-	-	333,600	333,600
BRIC: Building Resilient Infrastructure and Communities	97.047	EMD-2022-BR-009	2024 BRIC Grant JSD Seismic Study	3/13/2024-8/23/2026	-	-	18,563	125,219	106,656
Total BRIC: Building Resilient Infrastructure and Communities					-	-	18,563	458,819	440,256
Total Federal Emergency Management Agency					-	(7,038)	18,952	459,540	433,550
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 5,307,527	\$ (805,739)	\$ 61,048,922	\$ 67,095,424	\$ 5,240,763

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, 2024. 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, 2024 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 \$14,807,204. 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 \$899,637 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, 2024, 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, 2025.

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, 2025



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, 2024. 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, 2024.

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, 2024, 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, 2025, 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, 2025

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2024

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024

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)

Aging Cluster

 Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers (93.044)

 Special Programs for the Aging – Title III, Part C – Nutrition Services (93.045)

 Nutrition Services Incentive Program (93.053)

CCDF Cluster

 Child Care Development Block Grant Cluster (93.575)

 Community Development Block Grants / Entitlement Grants (14.218)

 Home Investment Partnership Program (14.239)

 COVID-19 Emergency Rental Assistance Program (21.023)

 Block Grants for Community Mental Health Services (93.958)

 Block Grants for Prevention and Treatment of Substance Abuse (93.959)

Dollar threshold used to distinguish between type A and type B programs:	\$2,012,863
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.