

SALT LAKE COUNTY, UTAH

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

December 31, 2003

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

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor Nancy Workman and
Members of the County Council
of Salt Lake County, Utah

We have audited the basic financial statements of Salt Lake County, Utah (the County) as of and for the year ended December 31, 2003, and have issued our report thereon, dated May 26, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated May 26, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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


HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
May 26, 2004

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

Honorable Mayor Nancy Workman and
Members of the County Council
of Salt Lake County, Utah

Compliance

We have audited the compliance of Salt Lake County, Utah (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, that are applicable to its major federal program for the year ended December 31, 2003. The County's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the compliance of Salt Lake County based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2003. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 03-2.

Internal Control Over Compliance

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

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contract, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 03-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition referred to above is not a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Salt Lake County, Utah. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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


HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
May 26, 2004

**SALT LAKE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECMEBER 31, 2003**

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
U.S DEPARTMENT OF AGRICULTURE					
Direct Programs:					
US Forest Service	10.xxx	SH9037C	Law Enforcement Svc	10/1/2002 - 9/30/2004	\$ <u>24,120</u>
Passed through Utah State Department of Finance:					
Schools and Roads - Grants to Counties	10.666	N/A	Forest Reserve	1/1/2003 - 12/31/2003	<u>42,900</u>
Passed through Utah State Department of Human Services					
Food Donation	10.550	03-0433	USDA FY 02-03	7/1/2002 - 6/30/2003	<u>161,908</u>
Passed through Utah State Department of Health					
Special Supplemental Nutrition Program for Women Infants and Children	10.557	31420	WIC 03	10/1/2002 - 9/30/2003	1,852,905
Special Supplemental Nutrition Program for Women Infants and Children	10.557	41413	WIC 04	10/1/2003 - 9/30/2004	602,583
Special Supplemental Nutrition Program for Women Infants and Children	10.557	N/A	Noncash Vouchers	1/1/2003 - 12/31/2003	<u>10,911,471</u>
					<u>13,366,959</u>
Summer Food Service Program for Children	10.559	40743	DOH Mobile Food	7/1/2003 - 6/30/2004	<u>1,496</u>
Passed through Utah State Office of Education:					
National School Lunch Program	10.555	S4	Food Reimbursement	1/1/2003 - 12/31/2003	<u>41,417</u>
Child and Adult Care Food Program	10.558	N/A	Food Reimburse 03	1/1/2003 - 12/31/2003	<u>105,695</u>
TOTAL U.S DEPARTMENT OF AGRICULTURE					<u>\$ 13,744,495</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Community Development Block Grants/Entitlement Grants	14.218	B-02-UC-490001	CDBG	7/1/2002 - 6/30/2004	\$ <u>3,302,709</u>
Emergency Shelter Grants Program	14.231	S-02-UC-490003	Emergency Shelter	7/1/2001 - 6/30/2003	<u>108,007</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
HOME Investment Partnerships Program	14.239	M-02-DC-490206	HOME	7/1/2001 - 6/30/2008	<u>2,452,330</u>
Lead-Based Paint Hazard Control in Privately - Owned Housing	14.900	UTLHB0230-02	Lead Hazard Control	2/1/2003 - 1/31/2006	<u>239,679</u>
Passed through Salt Lake City Corporation:					
Community Development Block Grants/Entitlement Grants	14.218	BV2865	UAF	7/1/2002 - 6/30/2004	18,000
HOME Investment Partnerships Program	14.239	BV0075	FAMILY SUPPORT CNTR	11/1/2000 - 6/30/2004	<u>1,000</u>
					<u>19,000</u>
Passed through Salt Lake County Housing Authority:					
Public and Indian Housing	14.850	SH9042C	Law Enforcement Svc	7/1/2002 - 6/30/2004	14,615
Section 8 Housing Choice Vouchers	14.871	SH9042C	Law Enforcement Svc	7/1/2002 - 6/30/2004	<u>7,308</u>
					<u>21,923</u>
Passed through Utah State Department of Economic Development:					
Resident Opportunity and Supportive Services	14.870	Various	Wasatch, Calvary, EMC MILCRK & South Villa FY04	7/1/2003 - 6/30/2004	70,261
	14.870		Wasatch, Calvary, EMC MILCRK, & South Villa FY03		65,466
Resident Opportunity and Supportive Services		Various		7/1/2002 - 6/30/2003	
Resident Opportunity and Supportive Services	14.870	AE3105C	Episcopal	1/1/2003 - 12/31/2003	49,608
Resident Opportunity and Supportive Services	14.870	AE2431C	IOOF FY03	7/1/2002 - 3/31/2003	2,839
Resident Opportunity and Supportive Services	14.870	AE3165C	IOOF FY04	4/1/2003 - 3/31/2004	8,587
Resident Opportunity and Supportive Services	14.870	Various	Capital Villa & Willowood FY04	3/1/2003 - 02/29/04	<u>15,538</u>
					<u>212,299</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>\$ 6,355,947</u>
U.S. DEPARTMENT OF JUSTICE					
Direct Programs:					
State Criminal Alien Assistance Program	16.606	2001-AP-BX-0775	SCAAP	1/1/2003 - 12/31/2003	\$ 563,666
State Criminal Alien Assistance Program	16.606	2001-AP-BX-1286	SCAAP	1/1/2001 - 12/31/2001	<u>1,158,329</u>
					<u>1,721,995</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2000-WE-VX0010	Violence Against Women	10/1/2002 - 9/30/2003	86,212
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2003-WE-BX-0074	Violence Against Women	10/1/2003 - 9/30/2005	<u>11,648</u>
					<u>97,860</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Residential Substance Abuse Treatment for State Prisoners	16.593	2R04	UCCJJ 03	7/1/2002 - 10/31/2003	96,637
Residential Substance Abuse Treatment for State Prisoners	16.593	2R08	UCCJJ 04	11/1/2003 - 9/30/2004	36,282
					<u>132,919</u>
Bulletproof Vest Partnership Program	16.607	BVP 01006173	Bullet Proof Vests	5/15/2001 - 9/30/2005	<u>15,653</u>
Public Safety Partnership and Community Policing Grant	16.710	2002HSWX0059	Training & Technical Assistance	9/1/2002 - 8/31/2004	<u>30,103</u>
Local Law Enforcement Block Grants Program	16.592	2003LBBX0874	BJA Block Grant	1/1/2003 - 12/31/2003	<u>166,404</u>
U.S. MARSHALL	16.xxx	SH9123C	Inmate Housing	1/1/2003 - 12/31/2003	1,860,468
U.S. MARSHALL	16.xxx	IG-SA/DEN9S-7043	Immigration Detention	1/1/2003 - 12/31/2003	456,491
					<u>2,316,959</u>
High Intensity Drug Trafficking Area	16.xxx	13PRMP554	Transportation and Trafficking Initiative	1/1/2003 - 12/31/2003	<u>199,676</u>
Passed through Federal Bureau of Investigation: Joint Terrorism Task Force	16.xxx	SH9243C	Cost Reimbursement	10/1/2002 - 9/30/2004	<u>9,787</u>
Passed through State of Utah Office of Crime Victim Reparations:					
Crime Victim Assistance	16.575	DA9717c	VOCA 2003	7/1/2002 - 6/30/2003	30,776
Crime Victim Assistance	16.575	DA9717c	VOCA 2004	7/1/2003 - 6/30/2004	31,456
Crime Victim Assistance	16.575	02-VOCA-33	VOCA 2003	7/1/2002 - 6/30/2003	30,369
Crime Victim Assistance	16.575	01-VOCA-35	VOCA 2004	7/1/2003 - 6/30/2004	30,780
					<u>123,381</u>
Passed through State of Utah Crime Victim Reparations Office					
Violence Against Women Formula Grants	16.588	01-VAWA-22	Victim Assistance	1/1/2002 - 12/31/2003	8,368
Violence Against Women Formula Grants	16.588	02-VAWA-22	Victim Assistance	1/1/2002 - 12/31/2003	9,113
					<u>17,481</u>
Passed through State of Utah Commission on Criminal and Juvenile Justice:					
State Justice Statistics Program for Statistical Analysis Centers	16.550	2J26	Reclaiming Our Youth	7/1/2002 - 6/30/2003	4,253
State Justice Statistics Program for Statistical Analysis Centers	16.550	3J26	Reclaiming Our Youth	7/1/2003 - 6/30/2004	16,250
					<u>20,503</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Byrne Formula Grant Program	16.579	2D37	Salt Lake Gang Project	7/1/2002 - 6/30/2003	166,215
Byrne Formula Grant Program	16.579	3D37	Salt Lake Gang Project	7/1/2003 - 6/30/2004	115,500
Byrne Formula Grant Program	16.579	2M10	SHOCAP	7/1/2002 - 6/30/2003	23,540
Byrne Formula Grant Program	16.579	3L10	SHOCAP	7/1/2003 - 6/30/2004	15,965
Byrne Formula Grant Program	16.579	2D11	Mental Health Court	7/1/2002 - 6/30/2003	74,265
Byrne Formula Grant Program	16.579	3D11	Mental Health Court	7/1/2003 - 6/30/2004	<u>130,918</u>
					<u>526,403</u>
Passed through State of Utah Department of Public Safety:					
Enforcing Underage Drinking Laws Program	16.727	0JJ-59	COPS IN SHOPS E	1/1/2003 - 10/31/2003	6,685
Enforcing Underage Drinking Laws Program	16.727	0JJ-65	COPS IN SHOPS S	1/1/2003 - 10/31/2003	5,898
Enforcing Underage Drinking Laws Program	16.727	0JJ-MJ-84	COPS IN SHOPS W	1/1/2003 - 12/31/2003	6,269
Enforcing Underage Drinking Laws Program	16.727	0JJ-86	CANYON ALCOHOL	6/1/2002 - 5/31/2004	<u>22,823</u>
					<u>41,675</u>
Pass thru from Salt Lake City Corporation:					
Local Law Enforcement Block Grants Program	16.592	2002-LBBX-0378	Criminal Justice	10/1/2002 - 9/20/2003	<u>59,196</u>
Executive Office for Weed and Seed	16.595	BJ0271	Weed and Seed Program	10/1/2002 - 9/30/2003	<u>10,000</u>
Passed through Murray City:					
High Intensity Drug Trafficking Area	16.xxx	SH9016C	METRO NARCOTICS	1/1/2003 - 12/31/2003	<u>37,167</u>
Passed through West Valley City					
Community Prosecution and Program Safe Neighborhoods	16.609	2003-GP-CX-0531	Project Safe Neighborhood	7/1/2003 - 6/30/2006	<u>2,569</u>
Passed through Utah State Department of Human Services:					
Bryne Formula Grant Program	16.579	03-0652	CRC Jail 03	7/1/2002 - 6/30/2005	83,443
Bryne Formula Grant Program	16.579	03-0652	CRC Jail 04	7/1/2002 - 6/30/2005	<u>34,772</u>
Total U.S. Department of Justice					<u>118,215</u>
TOTAL U.S. DEPARTMENT OF JUSTICE					<u>\$ 5,647,946</u>
U.S. DEPARTMENT OF LABOR					
Passed through Utah State Department of Human Services:					
Senior Community Service Employment Program	17.235	03-0433	Title V FY03	7/1/2002 - 6/30/2003	\$ 419,512
Senior Community Service Employment Program	17.235	04-0767	Title V FY04	7/1/2003 - 6/30/2004	<u>96,000</u>
					<u>515,512</u>
Passed through Utah State Department of Work Force Services:					
WIA Youth Activities	17.259	01-6532	Youth Employability Svcs	10/16/2000 - 6/30/2004	<u>1,258,350</u>
TOTAL U.S. DEPARTMENT OF LABOR					<u>\$ 1,773,862</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Utah Department of Transportation: Highway Planning and Construction	20.205	PH2141C	UDOT Traffic Control	? ?	\$ 74,077
Passed through Utah State Department of Public Safety Division Of Utah Highway Patrol:					
State and Community Highway Safety	20.600	SH9269C	Northwestern Univ. Traffic Accident Reconstruct	11/10/2003 - 12/31/2003	21,400
State and Community Highway Safety	20.600	410-03-11	CANYON ALCOHOL	6/1/2002 - 5/31/2004	41,244
State and Community Highway Safety	20.600	OP03-04-13	SL County Car Seat 03	10/1/2002 - 9/30/2003	16,000
State and Community Highway Safety	20.600	CP03-02-08	Safe Communities	10/1/2002 - 9/30/2003	8,000
					<u>86,644</u>
Occupant Protection	20.602	405-03-01-03	Buckled or Busted	10/1/2002 - 9/30/2003	<u>5,500</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					<u>\$ 166,221</u>
U.S. DEPARTMENT OF TREASURY					
Direct Programs:					
U.S Customs Service	21.xxx	Agreement	Cost Reimbursement	1/1/2003 - 12/31/2003	\$ 5,988
U.S Customs Service	21.xxx	Agreement	Arson overtime	10/1/2002 - 9/30/2003	<u>1,586</u>
TOTAL U.S. DEPARTMENT OF TREASURY					<u>\$ 7,574</u>
OFFICE OF LIBRARY SERVICES, INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Passed through State of Utah Library Division: State Library Program	45.310	98-1530	Library Lending	1/1/1998 - 12/31/2005	\$ 4,518
TOTAL OFFICE OF LIBRARY SERVICES, INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					<u>\$ 4,518</u>
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Surveys, Studies, Investigations, and Special Purpose Grants	66.606	MM988148-01-0	Urban Stream Restoration	1/1/2000 - 9/1/2001	\$ 10,771

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Passed through Utah Department of Environmental Quality:					
Performance Partnership Grant	66.605		DEQ Lead 03	7/1/2002 - 6/30/2003	2,000
Performance Partnership Grant	66.605	41047	DEQ Lead 04	7/1/2003 - 6/30/2004	1,018
Performance Partnership Grant	66.605		DEQ Radon 03	7/1/2002 - 6/30/2003	100
Performance Partnership Grant	66.605	41047	DEQ Radon 04	7/1/2003 - 6/30/2004	139
					<u>3,257</u>
Capitalization Grants for Drinking Water State Revolving Funds					
Capitalization Grants for Drinking Water State Revolving Funds	66.468		DEQ Drinking Water 03	7/1/2002 - 6/30/2003	4,856
Capitalization Grants for Drinking Water State Revolving Funds	66.468	41047	DEQ Drinking Water 04	7/1/2003 - 6/30/2004	4,860
					<u>9,716</u>
Passed through the Utah State Department of Natural Resources:					
Wetland Program Grants	66.461	998217-06	Big Cottonwood Ecosystem Protection Grant	8/10/2001 - 8/9/2003	11,000
TOTAL ENVIRONMENTAL PROTECTION AGENCY					<u>\$ 34,744</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Direct Programs:					
Community Emergency Response Teams	83.564	N/A	Supplemental Grant (CERT)	12/1/2002 - 11/30/2003	\$ 11,451
Passed through Utah State Department of Public Safety Division of Comprehensive Emergency Management:					
Chemical Stockpile Emergency Preparedness Program	83.549	N/A	CSEPP	10/1/2002 - 9/30/2003	144,794
Emergency Management Performance Grants	83.552	N/A	EMPG	10/1/2002 - 9/30/2003	159,293
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					<u>\$ 315,538</u>
U.S. DEPARTMENT OF EDUCATION					
Passed through Utah State Department of Human Services:					
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	HRY 03	7/1/2002 - 6/30/2005	\$ 23,171
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	GPP 03	7/1/2002 - 6/30/2005	191,043
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	GPP 04	7/1/2002 - 6/30/2005	131,500
					<u>345,714</u>
TOTAL U.S. DEPARTMENT OF EDUCATION					<u>\$ 345,714</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Childhood Lead Poisoning Prevention Projects_State and Community-Based Childhood Lead Poisoning Prevention	93.197	7/CCU818552	CDC Lead Prevention 03	7/1/2002 - 6/30/2003	\$ 180,518
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1 H79 TI14063-01	Adult Drug Treatment Court	9/30/2002 - 9/29/2003	193,080
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	5 H79 TI14063-02	Adult Drug Treatment Court	9/30/2003 - 9/29/2004	137,489
					<u>330,569</u>
Runaway and Homeless Youth	93.623	08CY0179/01	RHY 03	9/1/2002 - 8/31/2003	200,000
Runaway and Homeless Youth	93.623	08CY0179/02	RHY 04	9/1/2003 - 8/31/2004	50,000
					<u>250,000</u>
Pass through Utah Division of Child and Family Services:					
Adoption Opportunities	93.652	030670	RESPITE 03	1/1/2003 - 6/30/2003	15,278
Adoption Opportunities	93.652	040772	RESPITE 04	7/1/2003 - 6/30/2004	10,430
					<u>25,708</u>
Foster Care_Title IV-E	93.658	030670	Emergency Care	7/1/2002 - 6/30/2003	382,181
Foster Care_Title IV-E	93.658	NA	Emergency Care	7/1/2003 - 6/30/2004	327,660
					<u>709,841</u>
Passed through Salt Lake Community College:					
Health Careers Opportunity Program	93.822	BJ3316	HCOP	9/1/2002 - 8/31/2004	42,315
Passed through Utah State Department of Human Services:					
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	03-0433	Title VIIC Elder Abuse	7/1/2002 - 6/30/2003	9,367
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	03-0433	Title VII B Ombudsman	7/1/2002 - 6/30/2003	1,823
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	04-0767	Title VII B Ombudsman	7/1/2003 - 6/30/2004	995
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	03-07-02	Title VII B Ombudsman	7/1/2003 - 6/30/2004	1,362
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	02-05-11	Title VII B Ombudsman	7/1/2002 - 6/30/2003	1,185
					<u>5,365</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	03-0433	Title III D	7/1/2002 - 6/30/2003	28,775

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	03-0433	Title III B	7/1/2002 - 6/30/2003	<u>653,305</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	03-0433	Title III C-1, C-2	7/1/2002 - 6/30/2003	<u>813,560</u>
National Family Caregiver Support	93.052	03-0433	Title III E	7/1/2002 - 6/30/2003	142,450
National Family Caregiver Support	93.052	04-0767	Title III E	7/1/2003 - 6/30/2004	<u>54,287</u>
					<u>196,737</u>
Consolidated Knowledge Development and Application (KD&A) Program	93.230	02-1585	SICA 03	7/1/2001 - 6/30/2004	586,813
Consolidated Knowledge Development and Application (KD&A) Program	93.230	02-1585	SICA 04	7/1/2001 - 6/30/2004	<u>443,138</u>
					<u>1,029,951</u>
Temporary Assistance for Needy Families	93.558	03-0652	TDC 03	7/1/2002 - 6/30/2005	<u>118,150</u>
Social Services Block Grant	93.667	03-0083	SSBG 03	7/1/2002 - 6/30/2003	191,493
Social Services Block Grant	93.667	04-0536	SSBG 04	7/1/2003 - 6/30/2004	<u>114,905</u>
					<u>306,398</u>
Medical Assistance Program	93.778	03-0465	Title XIX Med Waiver	7/1/2002 - 6/30/2003	42,853
Medical Assistance Program	93.778	04-0913	Title XIX Med Waiver	7/1/2003 - 6/30/2004	<u>28,753</u>
					<u>71,606</u>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	03-0433	Health Insurance Counseling	7/1/2002 - 6/30/2003	5,000
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	04-0767	Health Insurance Counseling	7/1/2003 - 6/30/2004	<u>1,000</u>
					<u>6,000</u>
Block Grants for Community Mental Health Services	93.958	03-0489	Mental Health Fed Block	7/1/2002 - 6/30/2005	737,601
Block Grants for Community Mental Health Services	93.958	03-0489	Child Set Aside	7/1/2002 - 6/30/2005	<u>221,700</u>
					<u>959,301</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTD 03	7/1/2002 - 6/30/2005	1,574,703
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTD 04	7/1/2002 - 6/30/2005	399,297
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FPL 03	7/1/2002 - 6/30/2005	781,823
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FPL 04	7/1/2002 - 6/30/2005	842,442
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTA 03	7/1/2002 - 6/30/2005	795,721
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTA 04	7/1/2002 - 6/30/2005	154,094
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTD 03	7/1/2002 - 6/30/2005	218,342
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTD 04	7/1/2002 - 6/30/2005	540,109
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTA 03	7/1/2002 - 6/30/2005	143,637
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTA 04	7/1/2002 - 6/30/2005	135,566
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC Jail 03	7/1/2002 - 6/30/2005	35,303
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC Jail 04	7/1/2002 - 6/30/2005	8,693
					<u>5,629,730</u>
Total Passed through Utah State Department of Human Services					<u>9,828,245</u>
Passed through Utah Department of Health:					
Maternal and Child Health Federal Consolidated Programs	93.110	31401	Child Care Classes	7/1/2002 - 6/30/2003	<u>5,721</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	31470	TB Screening	7/1/2002 - 6/30/2003	42,139
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	31470	TB Elimination 03	7/1/2002 - 12/31/2003	<u>83,792</u>
					<u>125,931</u>
Immunization Grants	93.268	31401	DOH Perinatal 03	7/1/2002 - 6/30/2003	14,000
Immunization Grants	93.268	40741	DOH Perinatal 04	7/1/2003 - 6/30/2004	14,000
Immunization Grants	93.268	31401	Immunizations 03	7/1/2002 - 6/30/2003	49,970
Immunization Grants	93.268	40741	Immunizations 04	7/1/2003 - 6/30/2004	49,970
Vaccine provided by Utah State Dept of Health	93.268	N/A	Vaccine	1/1/2003 - 12/30/2003	<u>1,304,997</u>
					<u>1,432,937</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Control 04	7/1/2003 - 6/30/2004	50,329
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Outreach Wkr 04	7/1/2003 - 6/30/2004	8,228
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Promotion 04	7/1/2003 - 6/30/2004	13,750
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Scheduling 04	7/1/2003 - 6/30/2004	11,000
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		Bioterrorism 04	8/1/2003 - 8/31/2004	270,353
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	30092	Bioterrorism 03	4/1/2002 - 8/31/2003	556,497
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	31421	CDC Tobacco 03	7/1/2002 - 6/30/2003	68,882
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	CDC Tobacco 04	7/1/2003 - 6/30/2004	51,247
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	31470	Hep C Testing	7/1/2002 - 12/31/2003	<u>1,621</u>
					<u>1,031,907</u>
Refugee & Entrant Assistance - State Administered Programs	93.566	31470	Refugee TB 03	7/1/2002 - 12/31/2003	<u>18,750</u>
Medical Assistance Programs	93.778	31399	CHEC Professional 03	7/1/2002 - 6/30/2003	42,948
Medical Assistance Programs	93.778	40585	CHEC Professional 04	7/1/2003 - 6/30/2004	42,000
Medical Assistance Programs	93.778	31399	CHEC Admin 03	7/1/2002 - 6/30/2003	5,171
Medical Assistance Programs	93.778	40585	CHEC Admin 04	7/1/2003 - 6/30/2004	1,485
Medical Assistance Programs	93.778	30284	Medicaid Home Visitation	1/1/2002 - 6/30/2004	<u>130,723</u>
					<u>222,327</u>
HIV Care Formula Grant	93.917		Minority AIDS	4/1/2003 - 3/31/2004	<u>15,317</u>
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	31421	Cancer Control 03	7/1/2002 - 6/30/2003	40,731
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	31421	Cancer Outreach Worker 03	7/1/2002 - 6/30/2003	20,680
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	31421	Cancer Promotion 03	7/1/2002 - 6/30/2003	10,618
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	31421	Outreach Scheduling 03	7/1/2002 - 6/30/2003	<u>11,000</u>
					<u>83,029</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
HIV Prevention Activities - Health Department Based	93.940	31470	HIV Education 03	7/1/2002 - 12/31/2003	17,750
HIV Prevention Activities - Health Department Based	93.940	31470	HIV Counseling 03	7/1/2002 - 12/31/2003	61,750
HIV Prevention Activities - Health Department Based	93.940	31470	Latino Mens 03	7/1/2002 - 12/31/2003	29,029
HIV Prevention Activities - Health Department Based	93.940	31470	Women's Prevention 03	7/1/2002 - 12/31/2003	25,570
HIV Prevention Activities - Health Department Based	93.940	31470	Women at Risk 03	7/1/2002 - 12/31/2003	5,430
HIV Prevention Activities - Health Department Based	93.940	31470	Women's Prevention - Oraquick	7/1/2003 - 12/31/2003	16,370
HIV Prevention Activities - Health Department Based	93.940	011222	HIV Prevention	1/1/2003 - 12/31/2003	15,000
HIV Prevention Activities - Health Department Based	93.940	031144	HIV/AIDS 2003	1/1/2003 - 12/31/2003	21,000
					<u>191,899</u>
Assistance Programs for Chronic Disease Prevention and Control	93.945	31421	Cardio Gold Medal Schools	7/1/2002 - 6/30/2003	<u>600</u>
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	31470	Gonorrhea 03	7/1/2002 - 12/31/2003	38,050
Preventative Health Services - Sexually Transmitted Disease Control Grants	93.977	31470	STD Chlamydia 03	7/1/2002 - 12/31/2003	<u>32,658</u>
					<u>70,708</u>
Preventative Health and Health Services Block Grant	93.991	31400	PHB Injury 03	7/1/2002 - 6/30/2003	25,937
Preventative Health and Health Services Block Grant	93.991	40742	PHB Injury 04	7/1/2003 - 6/30/2004	25,937
Preventative Health and Health Services Block Grant	93.991	31421	Cardio 03	7/1/2002 - 6/30/2003	23,162
Preventative Health and Health Services Block Grant	93.991	40742	Cardio 04	7/1/2003 - 6/30/2004	<u>23,576</u>
					<u>98,612</u>
Maternal and Child Health Service Block Grant to the States	93.994	31401	Child Adolescent 03	7/1/2002 - 6/30/2003	30,150
Maternal and Child Health Service Block Grant to the States	93.994	40741	Child Adolescent 04	7/1/2003 - 6/30/2004	32,000
Maternal and Child Health Service Block Grant to the States	93.994	31401	MCH 03	7/1/2002 - 6/30/2003	115,407
Maternal and Child Health Service Block Grant to the States	93.994	40741	MCH 04	7/1/2003 - 6/30/2004	115,407
Maternal and Child Health Service Block Grant to the States	93.994	40742	Injury Mini-grants 04	7/1/2003 - 6/30/2004	1,833
Maternal and Child Health Service Block Grant to the States	93.994	31400	Community Injury 03	7/1/2002 - 6/30/2003	33,437
Maternal and Child Health Service Block Grant to the States	93.994	40742	Community Injury 04	7/1/2003 - 6/30/2004	<u>33,437</u>
					<u>361,671</u>
Total Passed through Utah Department of Health					<u>3,659,409</u>
Passed through Utah State Department of Workforce Services:					
Refugee and Entrant Assistance - Targeted Assistance	93.584	01-0227	TAG	10/1/1999 - 6/30/2003	392,881
Refugee and Entrant Assistance - Targeted Assistance	93.584	04-1235	TAG	7/1/2003 - 6/30/2004	<u>260,936</u>
					<u>653,817</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2003
Temporary Assistance for Needy Families	93.558	01-6532	Youth Employability Svcs	10/16/2000 - 6/30/2004	<u>167,397</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>\$ 15,847,819</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	02SRPUT044	RSVP 03	1/1/2003 - 12/31/2003	<u>\$ 96,794</u>
Americorps	94.006	Z961005	Americorps 03	9/1/2002 - 8/31/2003	<u>70,502</u>
Foster Grandparent Program	94.011	02SFPUT007	Fos Gran 03	7/1/2002 - 6/30/2003	236,805
Foster Grandparent Program	94.011	02SFPUT007	Fos Gran 04	7/1/2003 - 6/30/2004	<u>99,637</u>
					<u>336,442</u>
Senior Companion Program	94.016	02SCPUT009	Senior Companion 03	7/1/2002 - 6/30/2003	229,787
Senior Companion Program	94.016	02SCPUT009	Senior Companion 04	7/1/2003 - 6/30/2004	<u>84,553</u>
					<u>314,340</u>
Passed through Utah Commission on Volunteers:					
Americorps	94.006	03-0917	KUP 2003	10/1/2002 - 9/30/2003	65,480
Americorps	94.006	03-1086	SL Corps 2003	10/1/2002 - 9/30/2003	123,916
Americorps	94.006	03-1087	CAT 2003	1/1/2003 - 12/31/2003	<u>75,769</u>
					<u>265,165</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					<u>\$ 1,083,243</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>\$ 45,327,621</u>

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

NOTE 1 — SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting — The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some of the amounts presented in this schedule may differ from their presentation in the financial statements.

NOTE 2 — NONCASH FEDERAL AWARDS

Noncash federal awards represent commodities consumed during the year, expressed at market value. The State of Utah estimates the per unit fair market value of these commodities. The value of noncash federal awards is calculated by multiplying the per unit fair market value by the commodities consumed.

NOTE 3 — SUBRECIPIENTS

Amounts of federal awards which have been passed through the County to subrecipients for the year ended December 31, 2003 are as follows:

CFDA #	Grant Name	Amount
14.218	Community Development Block Grants/Entitlement Grants	\$ 2,670,167
14.231	Emergency Shelter Grants Program	106,000
14.239	HOME Investments Partnership Program	2,300,039
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	97,860
16.593	Residential Substance Abuse Treatment for State Prisoners	132,919
17.259	WIA Youth Activities	75,121
84.186	Safe and Drug-Free Schools and Communities - State Grants	345,714
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Citizens	27,370
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	49,437
93.558	Temporary Assistance for Needy Families	153,461
93.667	Social Services Block Grant	266,029
93.584	Refugee and Entrance Assistance - Targeted Assistance	581,061
93.917	HIV Care Formula Grants	2,763
93.958	Block Grants for Community Mental Health Services	959,301
93.959	Block Grants for the Prevention & Treatment of Substanc Abuse	<u>5,629,730</u>
	TOTAL AMOUNT PASSED THROUGH	<u>\$ 13,396,973</u>

**SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unqualified opinion on the basic financial statements of Salt Lake County, Utah.
2. No reportable conditions in internal control over financial reporting that are required to be reported by OMB Circular A-133 were identified.
3. No instances of noncompliance material to the financial statements of Salt Lake County, Utah were disclosed as a result of the audit. Certain immaterial instances of noncompliance are reported to management in a separate letter.
4. The report on internal control over major federal award programs in Salt Lake County, Utah contains a reportable condition that is reported in Part C of this schedule as item 03-1.
5. The auditor's report on compliance for the major federal award programs of Salt Lake County, Utah contains a reportable condition that is noted in Part C of this schedule as item 03-2.
6. Audit findings relative to major programs which are required to be reported under Section 510(a) of OMB Circular A-133 are reported in Part C of this schedule.
7. The programs tested as major programs include:

<u>Program</u>	<u>CFDA #</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
Community Development Block Grants/Entitlement Grants	14.218
HOME Investment Partnerships Program	14.239
U.S. Marshal - Inmate Housing and Immigration Detention	16.xxx
State Criminal Alien Assistance Program	16.606
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
Immunization Grants	93.268
Block Grants for the Prevention and Treatment of Substance Abuse	93.959

8. A threshold of \$1,359,829 was used to distinguish between Type A and Type B programs, as those terms are defined in OMB Circular A-133.
9. Use of the risk criteria was waived for the year ended December 31, 2003 as allowed by OMB Circular A-133 §__.520(i).

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings to report.

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

U.S. Department of Health and Human Services, Special Programs For The Aging--Title III, Part B--Grants For Supportive Services And Senior Centers, CFDA No. 93.044 and Special Programs For The Aging--Title III, Part C--Nutrition Services, CFDA No. 93.045; Award Number 03-0433; Contract year ended June 30, 2003.

03-1 *Statement of Condition:* OMB Circular A-133 §__310(b)(5) requires “To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.” The County prepares a footnote to the Schedule of Expenditures of Federal Awards detailing the amounts passed through to subrecipients. The detail schedule prepared for the footnote to the Schedule of Expenditures of Federal Awards did not include amounts passed through from Aging Services to certain subrecipients.

Cause: Per inquiry of County personnel, confusion appears to exist about which amounts should have been included in the list of amounts passed through to subrecipients.

Recommendation: All amounts passed through to subrecipients should be identified and disclosed in the footnote to the Schedule of Expenditures of Federal Awards.

Corrective Action Plan: Aging Services will include pass through monies for subrecipients and will provide these amounts to the County Office of Management and Budget for preparation of the footnote that will accompany the Schedule of Expenditures of Federal Awards. The amounts in question for the year ended December 31, 2003 have been included in Note 3 to the accompanying Schedule of Expenditures of Federal Awards.

Contact: Shauna O’Neil, Director, Aging Services; (801) 468-2760
Javaid Majid, Fiscal Manager, Aging Services (801) 468-2766

03-2 *Statement of Condition:* : OMB Circular A-133 §__440(d)(4) requires that pass-through entities “Ensure that subrecipients expending \$300,000 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirements of this part for that fiscal year.” Since the County has provided federal funds to Community Services Council (CSC) under its Special Programs for the Aging –Title III, Part B – Grants for Supportive Services and Senior Centers funding the County meets the definition of a pass-through entity as defined in OMB Circular A-133. One way the County can monitor the compliance of CSC is to obtain a copy of its Single Audit reporting package in order to ensure the required audit took place and to determine the nature and extent of any findings. The County did not obtain a copy of the Single Audit reporting package from Community Services Council for the year ended June 30, 2003.

Cause: The County obtained a copy of the financial statements of Community Services Council for the year ended December 31, 2003. However, the Single Audit reporting package is issued separately. It appears that the Single Audit reporting package was not requested by the County or was not submitted to Aging Services by Community Services Council.

Recommendation: Aging Services should obtain a copy of the Single Audit report of Community Services Council for the year ended June 30, 2003.

Corrective Action Plan: Aging Services will obtain a Single Audit reporting package from Community Services Council for the year ended June 30, 2003, and for future time periods.

Contact: Shauna O’Neil, Director, Aging Services; (801) 468-2760
Javaid Majid, Fiscal Manager, Aging Services (801) 468-2766

D. PRIOR YEAR FINDINGS

There were no prior year findings related to the audit of federal awards.