

SALT LAKE COUNTY, UTAH

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

December 31, 2004

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

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Accounting Oversight Board



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

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

We have audited the basic financial statements of Salt Lake County, Utah (the County) as of and for the year ended December 31, 2004, and have issued our report thereon, dated June 10, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 10, 2005.

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

HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
June 10, 2005

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

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

Compliance

We have audited the compliance of Salt Lake County, Utah (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, that are applicable to its major federal programs for the year ended December 31, 2004. The County's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the compliance of Salt Lake County based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2004.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in

order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2004. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Salt Lake County, Utah. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

HANSEN, BARNETT & MAXWELL

Salt Lake City, Utah
June 10, 2005

**SALT LAKE COUNTY, UTAH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECMEBER 31, 2004**

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
U.S DEPARTMENT OF AGRICULTURE					
Direct Programs:					
US Forest Service	10.xxx	SH9037C	Law Enforcement Svc	5/21/1994 - 9/30/2006	<u>\$ 18,265</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>\$ 43,400</u>
Passed through Utah State Department of Human Services					
Food Donation	10.550	04-0767	USDA FY 03-04	7/1/2003 - 6/30/2004	261,039
Food Donation	10.550	05-0409	USDA FY 04-05	7/1/2004 - 6/30/2005	<u>69,000</u>
					<u>330,039</u>
Passed through Utah State Department of Health					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	41413	WIC 04	10/1/2003 - 9/30/2004	1,872,577
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	51436	WIC 05	10/1/2004 - 9/30/2005	666,902
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	Noncash Vouchers	1/1/2004 - 12/31/2004	<u>12,878,402</u>
					<u>15,417,881</u>
Summer Food Service Program for Children	10.559	50602	DOH Mobile Food 05	7/1/2004 - 6/30/2005	<u>3,220</u>
Passed through Utah State Office of Education:					
National School Lunch Program	10.555	S4	Food Reimbursement	1/1/2004 - 12/31/2004	<u>44,134</u>
Child and Adult Care Food Program	10.558	N/A	Food Reimburse 04	1/1/2004 - 12/31/2004	<u>128,033</u>
TOTAL U.S DEPARTMENT OF AGRICULTURE					<u>\$ 15,984,972</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Community Development Block Grants/Entitlement Grants	14.218	B-03-UC-49-0001	CDBG	7/1/2003 - 6/30/2005	<u>\$ 2,738,341</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Emergency Shelter Grants Program	14.231	S-03-UC-49-0003	Emergency Shelter	7/1/2003 - 6/30/2005	<u>166,905</u>
HOME Investment Partnerships Program	14.239	M-03-DC-49-0206	HOME	7/1/2001 - 6/30/2009	<u>922,034</u>
Opportunities For Youth - Youthbuild Program	14.243	Y-03-IM-UT-0348	Youthbuild	1/1/2004 - 6/30/2006	<u>270,071</u>
Lead-Based Paint Hazard Control in Privately - Owned Housing	14.900	UTLHB0230-02	Lead Hazard Control	2/1/2003 - 1/31/2006	<u>804,445</u>
Passed through Salt Lake County Housing Authority:					
Public and Indian Housing	14.850	SH9042C	Law Enforcement Svc	7/1/2003 - 6/30/2004	5,964
Section 8 Housing Choice Vouchers	14.871	SH9042C	Law Enforcement Svc	7/1/2003 - 6/30/2004	<u>8,151</u>
					<u>14,115</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	70,328
Resident Opportunity and Supportive Services	14.870		Wasatch, Calvary, EMC		74,202
		Various	MILCRK, & South Villa FY05	7/1/2004 - 6/30/2005	
Resident Opportunity and Supportive Services	14.870	AE04092C	Episcopal	1/1/2004 - 12/31/2005	50,755
Resident Opportunity and Supportive Services	14.870	AE04234C	IOOF FY05	7/1/2004 - 3/31/2005	9,018
Resident Opportunity and Supportive Services	14.870	AE3165C	IOOF FY04	4/1/2003 - 3/31/2004	2,865
Resident Opportunity and Supportive Services	14.870	Various	Capital Villa & Willowood FY04	3/1/2003 - 02/29/04	22,025
Resident Opportunity and Supportive Services	14.870	Various	Capital Villa & Willowood FY05	3/1/2004 - 02/29/05	<u>21,006</u>
					<u>250,199</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>\$ 5,166,110</u>

U.S. DEPARTMENT OF JUSTICE

Direct Programs:

State Criminal Alien Assistance Program	16.606	2001-AP-BX-0775	SCAAP	1/1/2004 - 12/31/2004	<u>\$ 596,712</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	03-DD-BX-1114	EOC Communications Grant	9/1/2003 - 10/31/2004	<u>400,940</u>
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>181,366</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	2R08	UCCJJ 04	11/1/2003 - 11/30/2004	<u>109,168</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Bulletproof Vest Partnership Program	16.607	BVP 01006173	Bullet Proof Vests	1/1/2004 - 12/31/2004	<u>7,620</u>
Public Safety Partnership and Community Policing Grants	16.710	2002HSWX0059	Training & Technical Assistance	9/1/2002 - 8/31/2004	<u>16,262</u>
Local Law Enforcement Block Grants Program	16.592	2003LBBX0874	BJA Block Grant	1/1/2004 - 12/31/2004	<u>62,686</u>
U.S. MARSHALL	16.xxx	SH9123C	Inmate Housing	1/1/2004 - 12/31/2004	1,504,789
U.S. MARSHALL	16.xxx	IG-SA/DEN9S-7043	Immigration Detention	1/1/2004 - 12/31/2004	<u>350,317</u>
					<u>1,855,106</u>
Org. Crime Drug Enforcement Task Force	16.xxx	SH4924C	OCDETF-Overtime Reimb	3/14/2004 - 9/30/2004	<u>1,445</u>
Passed through Federal Bureau of Investigation: Joint Terrorism Task Force	16.xxx	SH9243C	Cost Reimbursement	10/1/2002 - 9/30/2004	<u>3,010</u>
Passed through State of Utah Office of Crime Victim Reparations: Crime Victim Assistance	16.575	DA9717c	VOCA 2003	7/1/2003 - 6/30/2004	31,132
Crime Victim Assistance	16.575	DA9717c	VOCA 2004	7/1/2004 - 6/30/2005	31,053
Crime Victim Assistance	16.575	03-VOCA-35	VOCA 2004	7/1/2003 - 6/30/2004	25,398
Crime Victim Assistance	16.575	03-VOCA-36	VOCA 2005	7/1/2004 - 6/30/2005	<u>33,371</u>
					<u>120,954</u>
Passed through State of Utah Crime Victim Reparations Office Violence Against Women Formula Grants	16.588	2003-WF-BX-0213	Victim Assistance	1/1/2004 - 12/31/2004	7,874
Violence Against Women Formula Grants	16.588	02-VAWA-22	Victim Assistance	1/1/2004 - 12/31/2004	<u>15,553</u>
					<u>23,427</u>
Passed through State of Utah Commission on Criminal and Juvenile Justice: State Justice Statistics Program for Statistical Analysis Centers	16.550	3J26	Reclaiming Our Youth	7/1/2003 - 6/30/2004	<u>16,250</u>
Byrne Formula Grant Program	16.579	2D37	Salt Lake Gang Project	7/1/2002 - 6/30/2003	169,073
Byrne Formula Grant Program	16.579	3D37	Salt Lake Gang Project	7/1/2003 - 6/30/2004	52,685
Byrne Formula Grant Program	16.579	SH49114C, SH9114C	SHOCAP	7/1/2004 - 6/30/2005	27,254
Byrne Formula Grant Program	16.579	2D11	Mental Health Court	7/1/2002 - 6/30/2003	64,745
Byrne Formula Grant Program	16.579	3D11	Mental Health Court	7/1/2003 - 6/30/2004	38,083
Byrne Formula Grant Program	16.579	4D11	Mental Health Court	7/1/2004 - 6/30/2005	<u>96,243</u>
					<u>448,083</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Passed through State of Utah Department of Public Safety:					
Enforcing Underage Drinking Laws Program	16.727	0JJ-59	COPS IN SHOPS E	6/1/2004 - 5/31/2006	(87)
Enforcing Underage Drinking Laws Program	16.727	OJJ-34/OJJ-MJ-84	COPS IN SHOPS W	1/1/2005 - 12/31/2005	1,984
Enforcing Underage Drinking Laws Program	16.727	OJJ-34/OJJ-MJ-84	COPS IN SHOPS W	1/1/2003 - 12/31/2003	(1,005)
Enforcing Underage Drinking Laws Program	16.727	???	COPS IN SHOPS	?? ??	1,152
Enforcing Underage Drinking Laws Program	16.727	0JJ-86	CANYON ALCOHOL	6/1/2002 - 5/31/2004	<u>31,260</u>
					<u>33,304</u>
Pass thru from Salt Lake City Corporation:					
Local Law Enforcement Block Grants Program	16.592	2003-LBBX-0662	Criminal Justice	1/1/2004 - 10/30/2005	<u>48,013</u>
Community Capacity Development Office	16.595	2001-WSQX-0107	Weed and Seed Grant	9/30/2003 - 9/29/2004	<u>15,180</u>
Passed through Murray City:					
High Intensity Drug Trafficking Area	16.xxx	SH9016C	METRO NARCOTICS	1/1/2004 - 12/31/2004	<u>20,319</u>
Passed through West Valley City					
Community Prosecution and Project Safe Neighborhoods	16.609	SH04913C	Project Safe Neighborhood	7/1/2004 - 6/30/2007	<u>14,562</u>
Passed through Utah State Department of Human Services:					
Offender Reentry Program	16.202	04-1557	Going Home 04	11/1/2003 - 6/30/2005	11,366
Offender Reentry Program	16.202	04-1557	Going Home 05	11/1/2003 - 6/30/2005	<u>34,152</u>
					<u>45,518</u>
Bryne Formula Grant Program	16.579	03-0652	CRC Jail 04	7/1/2002 - 6/30/2005	<u>24,334</u>
TOTAL U.S. DEPARTMENT OF JUSTICE					<u>\$ 4,044,259</u>
U.S. DEPARTMENT OF LABOR					
Passed through Utah State Department of Human Services:					
Senior Community Service Employment Program	17.235	05-0409	Title V FY05	7/1/2004 - 6/30/2005	\$ 43,000
Senior Community Service Employment Program	17.235	04-0767	Title V FY04	7/1/2003 - 6/30/2004	<u>401,571</u>
					<u>444,571</u>
Passed through Utah State Department of Work Force Services:					
WIA Youth Activities	17.259	01-6532	Youth Employability Svcs	10/16/2000 - 6/30/2005	<u>1,939,008</u>
TOTAL U.S. DEPARTMENT OF LABOR					<u>\$ 2,383,579</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Utah Department of Transportation: Highway Planning and Construction	20.205	CM-9999(292)	UDOT Traffic Control	1/1/2004 - 12/31/2004	\$ <u>78,869</u>
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	3,580
State and Community Highway Safety	20.600	CP03-02-08	Safe Communities	10/1/2003 - 9/30/2004	<u>8,000</u>
					<u>11,580</u>
Occupant Protection	20.602	4564	Car Seat 04	10/1/2003 - 9/30/2004	23,454
Occupant Protection	20.602		Car Seat 05	10/1/2004 - 9/30/2005	4,996
Occupant Protection	20.602		Buckled or Busted		<u>(14,033)</u>
					<u>14,417</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					<u>\$ 104,866</u>
U.S. DEPARTMENT OF TREASURY					
Direct Programs:					
U.S Customs Service	21.xxx	Agreement	Cost Reimbursement	1/1/2004 - 12/31/2004	\$ <u>8,130</u>
U.S Customs Service	21.xxx	Agreement	Arson overtime	10/1/2003 - 6/30/2004	<u>2,820</u>
TOTAL U.S. DEPARTMENT OF TREASURY					<u>\$ 10,950</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Direct:					
Promotion of the Humanities-Division of Preservation and Access	45.149	EH04062C	Records Preserv. Assessment	5/19/2004 7/31/2004	\$ <u>3,816</u>
Passed through State of Utah Library Division:					
State Library Program	45.310	98-1530	Library Lending	1/1/1998 - 12/31/2005	<u>3,822</u>
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					<u>\$ 7,638</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
ENVIRONMENTAL PROTECTION AGENCY					
Passed through Utah Department of Environmental Quality:					
Performance Partnership Grants	66.605	41047	DEQ Lead 04	7/1/2003 - 6/30/2004	12,509
Performance Partnership Grants	66.605		DEQ Lead 05	7/1/2004 - 6/30/2005	1,000
Performance Partnership Grants	66.605	41047	DEQ Radon 04	7/1/2003 - 6/30/2004	194
Performance Partnership Grants	66.605		DEQ Radon 05	7/1/2004 - 6/30/2005	150
					<u>13,853</u>
Nonpoint Source Implementation Grants	66.460	04-2038	Little Cottonwood Creek Abandoned Mine Monitoring	5/1/2004 - 6/30/2006	19,514
Nonpoint Source Implementation Grants	66.460	04-0544	Jordan River Water Quality Assessment	7/9/2003 - 7/8/2005	20,995
					<u>40,509</u>
Capitalization Grants for Drinking Water State Revolving Funds	66.468	41047	DEQ Drinking Water 04	7/1/2003 - 6/30/2004	6,525
Capitalization Grants for Drinking Water State Revolving Funds	66.468		DEQ Drinking Water 05	7/1/2004 - 6/30/2005	3,976
					<u>10,501</u>
Passed through the Utah State Division of Wildlife Resources:					
Wetland Program Grants	66.461	03-0878	Willow Heights (Brighton) Wetland Assessment	6/15/2002 - 3/30/2005	32,300
TOTAL ENVIRONMENTAL PROTECTION AGENCY					<u><u>\$ 97,163</u></u>
U.S. DEPARTMENT OF EDUCATION					
Passed through Utah State Department of Human Services:					
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	GPP 04	7/1/2002 - 6/30/2005	\$ 106,654
Safe and Drug-Free Schools and Communities - State Grants	84.186	03-0652	GPP 05	7/1/2002 - 6/30/2005	171,294
					<u>277,948</u>
TOTAL U.S. DEPARTMENT OF EDUCATION					<u><u>\$ 277,948</u></u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
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	331,475
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	5 H79 TI14063-03	Adult Drug Treatment Court	9/30/2004 - 9/29/2005	<u>81,703</u>
					<u>413,178</u>
Basic Center Grant	93.623	08CY0179/03	RHY 05	9/1/2004 - 8/31/2005	50,000
Basic Center Grant	93.623	08CY0179/02	RHY 04	9/1/2003 - 8/31/2004	<u>150,000</u>
					<u>200,000</u>
Pass through Utah Division of Child and Family Services:					
Adoption Opportunities	93.652	051303	RESPITE 05	7/1/2004 - 6/30/2005	11,755
Adoption Opportunities	93.652	040772	RESPITE 04	7/1/2003 - 6/30/2004	<u>14,634</u>
					<u>26,389</u>
Foster Care_Title IV-E	93.658	041689	Emergency Care 04	7/1/2003 - 6/30/2004	363,464
Foster Care_Title IV-E	93.658	051326	Emergency Care 05	7/1/2004 - 6/30/2005	<u>204,032</u>
					<u>567,496</u>
Passed through Salt Lake Community College:					
Health Careers Opportunity Program	93.822	BJ3316	HCOP	9/1/2002 - 8/31/2005	<u>32,680</u>
Passed through Utah State Department of Human Services:					
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	05-0409	Title VII B Ombudsman	7/1/2004 - 6/30/2005	208
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	10,243
Passed through Tooele County:					
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	AE04118C	Title VII B Ombudsman	7/1/2004 - 6/30/2005	<u>2,612</u>
					<u>14,425</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	04-0767	Title III D	7/1/2003 - 6/30/2004	<u>30,096</u>
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	04-0767	Title III B	7/1/2003 - 6/30/2004	<u>650,278</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	04-0767	Title III C-1, C-2	7/1/2003 - 6/30/2004	<u>846,183</u>
National Family Caregiver Support	93.052	05-0409	Title III E	7/1/2004 - 6/30/2005	19,250
National Family Caregiver Support	93.052	04-0767	Title III E	7/1/2003 - 6/30/2004	<u>192,020</u>
					<u>211,270</u>
Consolidated Knowledge Development and Application (KD&A) Program	93.230	02-1585	SICA 04	7/1/2001 - 6/30/2005	436,678
Consolidated Knowledge Development and Application (KD&A) Program	93.230	02-1585	SICA 05	7/1/2001 - 6/30/2005	<u>535,000</u>
					<u>971,678</u>
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238	05-0973	SDI Grant	4/1/2004 - 9/30/2004	<u>25,840</u>
Social Services Block Grant	93.667	04-0536	SSBG 04	7/1/2003 - 6/30/2004	160,117
Social Services Block Grant	93.667	05-0586	SSBG 05	7/1/2004 - 6/30/2005	<u>206,510</u>
					<u>366,627</u>
Medical Assistance Program	93.778	04-0913	Title XIX Med Waiver	7/1/2003 - 6/30/2004	33,412
Medical Assistance Program	93.778	05-0817	Title XIX Med Waiver	7/1/2004 - 6/30/2005	<u>24,175</u>
					<u>57,587</u>
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>5,000</u>
Block Grants for Community Mental Health Services	93.958	03-0489	Mental Health Fed Block	7/1/2002 - 6/30/2005	637,351
Block Grants for Community Mental Health Services	93.958	03-0489	Mental Health Fed Block	7/1/2002 - 6/30/2005	<u>217,200</u>
					<u>854,551</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTD 04	7/1/2002 - 6/30/2005	1,747,440
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FPL 04	7/1/2002 - 6/30/2005	505,145
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FPL 05	7/1/2002 - 6/30/2005	692,101
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	FTA 04	7/1/2002 - 6/30/2005	546,010
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTD 04	7/1/2002 - 6/30/2005	100,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTD 05	7/1/2002 - 6/30/2005	645,313
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	WTA 05	7/1/2002 - 6/30/2005	64,434
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC Jail 03	7/1/2002 - 6/30/2005	111,726
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC Jail 04	7/1/2002 - 6/30/2005	91,544
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03-0652	CRC JAIL 05	7/1/2002 - 6/30/2005	123,927
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NA	SA Fall Conf	1/1/2004 - 12/31/2004	9,225
					<u>4,636,865</u>
Total Passed through Utah State Department of Human Services					<u>8,670,400</u>
Passed through Utah Department of Health:					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	50504	TB Elimination 04	1/1/2004 - 12/31/2004	82,442
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		TB Elimination 04		<u>(855)</u>
					<u>81,587</u>
Immunization Grants	93.268	40741	DOH Perinatal 04	7/1/2003 - 6/30/2004	5,203
Immunization Grants	93.268	51404	DOH Perinatal 05	7/1/2004 - 6/30/2005	14,000
Immunization Grants	93.268	40741	Immunizations 04	7/1/2003 - 6/30/2004	50,853
Immunization Grants	93.268	51404	Immunizations 05	7/1/2004 - 6/30/2005	50,853
Vaccine provided by Utah State Dept of Health	93.268	N/A	Vaccine	1/1/2004 - 12/30/2004	<u>1,074,591</u>
					<u>1,195,500</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Control 04	7/1/2003 - 6/30/2004	41,904
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Control 05	7/1/2004 - 6/30/2005	41,208
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Outreach Wkr 04	7/1/2003 - 6/30/2004	11,253
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Outreach Wkr 05	7/1/2004 - 6/30/2005	222

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Promotion 04	7/1/2003 - 6/30/2004	14,242
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Promotion 05	7/1/2004 - 6/30/2005	18,988
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	Cancer Scheduling 04	7/1/2003 - 6/30/2004	19,792
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	Cancer Scheduling 05	7/1/2004 - 6/30/2005	26,000
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	41861	Bioterrorism 04	8/1/2003 - 8/31/2004	472,956
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		Bioterrorism 05	8/30/2004 - 8/31/2005	233,413
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	40742	CDC Tobacco 04	7/1/2003 - 6/30/2004	76,300
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	CDC Tobacco 05	7/1/2004 - 6/30/2005	36,339
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50964	UCAN	7/1/2004 - 6/30/2005	9,000
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	50544	Hep C Testing	1/1/2004 - 6/30/2004	(2,209)
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		HAN GRANT		(6,963)
					<u>992,445</u>
Refugee & Entrant Assistance - State Administered Programs	93.566	50544	Refugee TB 04	1/1/2004 - 12/31/2004	15,000
Refugee & Entrant Assistance - State Administered Programs	93.566		Refugee TB 04		(8,565)
					<u>6,435</u>
Medical Assistance Program	93.778	40585	CHEC Professional 04	7/1/2003 - 6/30/2004	42,883
Medical Assistance Program	93.778	50836	CHEC Professional 05	7/1/2004 - 6/30/2005	43,620
Medical Assistance Program	93.778	40585	CHEC Admin 04	7/1/2003 - 6/30/2004	7,246
Medical Assistance Program	93.778	50836	CHEC Admin 05	7/1/2004 - 6/30/2005	5,100
Medical Assistance Program	93.778	50836	CHEC Dental	7/1/2004 - 6/30/2005	20,406
Medical Assistance Program	93.778	30284	Medicaid Home Visitation	5/1/2001 - 12/31/2004	513,715
					<u>632,970</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
HIV Care Formula Grants	93.917	41829	Minority AIDS 04	4/1/2003 - 3/31/2004	5,517
HIV Care Formula Grants	93.917	51772	Minority AIDS 05	4/1/2004 - 3/31/2005	15,949
					<u>21,466</u>
HIV Prevention Activities - Health Department Based	93.940	50544	HIV Education 04	1/1/2004 - 12/31/2004	14,870
HIV Prevention Activities - Health Department Based	93.940	50544	HIV Counseling 04	1/1/2004 - 12/31/2004	61,750
HIV Prevention Activities - Health Department Based	93.940	50544	Latino Mens 04	1/1/2004 - 12/31/2004	20,937
HIV Prevention Activities - Health Department Based	93.940	50544	Women's Prevention 04	1/1/2004 - 12/31/2004	25,570
HIV Prevention Activities - Health Department Based	93.940	50544	Women at Risk 04	1/1/2004 - 12/31/2004	5,430
HIV Prevention Activities - Health Department Based	93.940	042091	HIV Prevention	1/1/2004 - 12/31/2004	15,000
HIV Prevention Activities - Health Department Based	93.940	031144	HIV/AIDS 2004	1/1/2004 - 12/31/2004	19,675
					<u>163,232</u>
Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977	50544	Gonorrhea 04	1/1/2004 - 12/31/2004	30,000
Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977		Gonorrhea		7,860
Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977		Chlamydia		4,415
					<u>42,275</u>
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	50964	PHB Injury 05	7/1/2004 - 6/30/2005	25,937
Preventative Health and Health Services Block Grant	93.991	40742	Cardio 04	7/1/2003 - 6/30/2004	22,749
Preventative Health and Health Services Block Grant	93.991	50964	Cardio 05	7/1/2004 - 6/30/2005	23,309
					<u>97,932</u>
Maternal and Child Health Services Block Grant to the States	93.994	40741	Child Adolescent 04	7/1/2003 - 6/30/2004	28,462
Maternal and Child Health Services Block Grant to the States	93.994	51404	Child Adolescent 05	7/1/2004 - 6/30/2005	21,093
Maternal and Child Health Services Block Grant to the States	93.994	40741	MCH 04	7/1/2003 - 6/30/2004	115,407
Maternal and Child Health Services Block Grant to the States	93.994	51404	MCH 05	7/1/2004 - 6/30/2005	115,407
Maternal and Child Health Services Block Grant to the States	93.994	40742	Community Injury 04	7/1/2003 - 6/30/2004	36,187
Maternal and Child Health Services Block Grant to the States	93.994	50964	Community Injury 05	7/1/2004 - 6/30/2005	36,187
					<u>352,743</u>
Total Passed through Utah Department of Health					<u>3,586,585</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
Passed through Utah State Department of Workforce Services:					
Temporary Assistance for Needy Families	93.558	01-6532	Youth Employability Svcs	10/16/2000 - 6/30/2005	59,967
Temporary Assistance for Needy Families	93.558	04-1680	TAG TANF	11/1/2003 - 6/30/2005	87,325
					<u>147,292</u>
Child Care and Development Block Grant	93.575	QIW03-19	Wheeler Hist. Farm Summer Day C	1/16/2004 - 1/30/2005	<u>2,500</u>
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584	04-1235	TAG	7/1/2003 - 6/30/2005	<u>754,096</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>\$ 14,400,616</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					
Direct Programs:					
Retired and Senior Volunteer Program	94.002	02SRPUT044	RSVP 04	1/1/2004 - 12/31/2004	<u>\$ 96,794</u>
Americorps	94.006	Z961005	Legacycorps YR1- University of Maryland Center of Aging	9/1/2002 - 3/31/2004	15,689
Americorps	94.006	Z961005	Legacycorps YR2- University of Maryland Center of Aging	9/1/2003 - 3/31/2005	67,735
					<u>83,424</u>
Foster Grandparent Program	94.011	02SFPUT007	Fos Gran 04	7/1/2003 - 6/30/2004	246,957
Foster Grandparent Program	94.011	02SFPUT007	Fos Gran 05	7/1/2004 - 6/30/2005	79,000
					<u>325,957</u>
Senior Companion Program	94.016	02SCPUT009	Senior Companion 04	7/1/2003 - 6/30/2004	239,595
Senior Companion Program	94.016	02SCPUT009	Senior Companion 05	7/1/2004 - 6/30/2005	63,000
					<u>302,595</u>
Passed through Utah Commission on Volunteers:					
Americorps	94.006	03-1087	Americorps - CAT	1/1/2003 - 3/31/2004	<u>12,412</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICES					<u>\$ 821,182</u>

(Continued)

Federal Grantor Agency Pass-Through Grantor Program Title	Federal CFDA Number	Project Number	Project Name	Project Period	Expenditures Year Ended December 31, 2004
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through Utah Division of Emergency Services and Homeland Security State Domestic Preparedness Equipment Support Program	97.004	Award	Homeland Security	1/1/2003 - 12/31/2003	\$ 3,953
Chemical Stockpile Emergency Preparedness Program	97.040	N/A	CSEPP	10/1/2003 - 6/30/2004	65,853
Emergency Management Performance Grants	97.042	N/A	EMPG	10/1/2003 - 6/30/2004	41,500
Homeland Security Grant Program	97.607	Letter only	Homeland Security	1/1/2004 - 12/31/2004	<u>23,118</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					<u>\$ 134,424</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>\$ 43,433,707</u>

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2004

NOTE 1 — SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE 2 — NONCASH FEDERAL AWARDS

Noncash federal awards represent commodities consumed 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, 2004 are as follows:

CFDA #	GRANT NAME	AMOUNT
14.218	Community Development Block Grants/Entitlement Grants	2,180,485
14.231	Emergency Shelter Grants Program	166,250
14.239	HOME Investments Partnership Program	839,919
16.202	Offender Reentry Program	45,518
16.579	Byrne Formula Grant	24,334
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	157,552
16.593	Residential Substance Abuse Treatment for State Prisoners	109,168
17.259	WIA Youth Activities	184,199
84.186	Safe and Drug-Free Schools and Communities - State Grants	277,948
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	25,765
93.230	Consolidated Knowledge Development and Application (KD&A) Program	971,678
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	53,776
93.558	Temporary Assistance for Needy Families	137,386
93.667	Social Services Block Grant	297,632
93.584	Refugee and Entrance Assistance - Targeted Assistance	644,492
93.958	Block Grants for Community Mental Health Services	854,551
93.959	Block Grants for the Prevention & Treatment of Substance Abuse	4,627,640
	TOTAL AMOUNT PASSED THROUGH	\$ 11,598,293

**SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2004**

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 with regard to internal control over financial reporting 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. No reportable conditions with regard to internal control over major federal programs were identified.
5. The independent auditor's report on compliance over major federal award programs of Salt Lake County, Utah expresses an unqualified opinion.
6. No audit findings relative to major programs which are required to be reported under Section 510(a) of OMB Circular A-133 were identified.
7. The programs tested as major programs include:

Program	CFDA Number
Lead Based Paint Hazard Control in Privately Owned Housing	14.900
WIA Youth Activities	17.259
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
Consolidated Knowledge Development and Application Program	93.230
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584
Block Grants for Community Mental Health Services	93.958
Block Grants for the Prevention and Treatment of Substance Abuse	93.959

8. A threshold of \$1,303,011 was used to distinguish between Type A and Type B programs, as those terms are defined in OMB Circular A-133.
9. For the year ended December 31, 2004, Salt Lake County, Utah qualified as a low risk auditee as that term is defined in OMB Circular A-133.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings to report.

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

No findings to report.

D. PRIOR YEAR FINDINGS

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

Corrective Action Taken: All amounts passed through to subrecipients by Aging Services during the year ended December 31, 2004 were identified and included in the related footnoted to the Schedule of Expenditures of Federal Awards.

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

Corrective Action Taken: Copies of all Single Audit reports of subrecipients were obtained for the year ended June 30, 2004.