



Mark Putrino  
Business Official  
Deposit Central School District  
171 Second Street  
Deposit, New York 13754

Dear Mark:

Enclosed are your audited financial statements for the fiscal year ended June 30, 2021. You should have already received an electronic copy of your financial reporting package. Please send one copy of both audit reports and both letters of comments, preferably via electronic submission, through the NYSED portal: [portal.nysed.gov/abp](http://portal.nysed.gov/abp).

In addition, a copy of both audit reports and letters of comment should be sent to the following address:

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
Data Management Unit, 12<sup>th</sup> Floor  
110 State Street  
Albany, NY 12236

Electronic submissions can be emailed to: [afrfile@osc.state.ny.us](mailto:afrfile@osc.state.ny.us).

A corrective action plan, if applicable, should also be mailed to the State Education Department and the Office of State Comptroller.

At a later date we will process the Data Collection Form. The Data Collection Form is required to be certified electronically. Both the Data Collection Form and a copy of the School District audit report must be submitted electronically.

You and I must certify the report (via <https://harvester.census.gov/facides/account/login.aspx>) and then submit.

Should you have any questions, do not hesitate to contact me.

Best regards,

Duane Shoen, Partner

Insero & Co. CPAs, LLP  
Certified Public Accountants

Ithaca, New York  
October 13, 2021

INSERO & Co. CPAs, LLP

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