

GREENE COUNTY BANCORP INC
Form 8-K/A
September 28, 2017

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
AMENDMENT NO. 1

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): June 20, 2017

GREENE COUNTY BANCORP, INC.

(Exact Name of Registrant as Specified in its Charter)

Federal 0-25165 14-1809721
(State or Other Jurisdiction of Incorporation) (Commission File No.) (I.R.S. Employer Identification No.)

302 Main Street, Catskill NY 12414
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (518) 943-2600

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.



Item 4.01. Changes in Registrant’s Certifying Accountant.

As previously disclosed, on June 20, 2017, the Audit Committee of Greene County Bancorp, Inc. (the “Company”) approved the dismissal of BDO USA LLP (“BDO”) as the Company’s independent registered public accounting firm. On September 28, 2017, BDO completed its audit of the Registrant’s consolidated financial statements as of and for the year ended June 30, 2017. Accordingly, the dismissal is effective September 28, 2017.

The audit reports of BDO on the consolidated financial statements of the Company as of and for the fiscal years ended June 30, 2017 and 2016 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended June 30, 2017 and 2016 and the subsequent interim period through September 28, 2017, there were no: (1) disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to BDO’s satisfaction, would have caused BDO to make reference in connection with its opinion to the subject matter of the disagreement, or (2) reportable events under Item 304(a)(1)(v) of Regulation S-K.

The Company requested that BDO furnish it with a letter addressed to the Securities and Exchange Commission (“SEC”) stating whether or not BDO agreed with the above statements. A copy of BDO’s letter to the SEC dated September 28, 2017 is filed as Exhibit 16 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits:

Exhibit No. Description

16 Letter from BDO USA LLP to the Securities and Exchange Commission dated September 28, 2017

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

GREENE COUNTY BANCORP, INC.

DATE: September 28, 2017 By: /s/ Donald E. Gibson

Donald E. Gibson

President and Chief Executive Officer
