

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): February 28, 2022

GENERATIONS BANCORP NY, INC.
(Exact Name of Registrant as Specified in Charter)

<u>Maryland</u> (State or Other Jurisdiction of Incorporation)	<u>001-39883</u> (Commission File No.)	<u>85-3659943</u> (I.R.S. Employer Identification No.)
<u>20 East Bayard Street, Seneca Falls, New York</u> (Address of Principal Executive Offices)		<u>13148</u> (Zip Code)

Registrant's telephone number, including area code: (315) 568-5855

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))

Securities registered pursuant to Section 12(b) of the Act:

<u>Common stock, \$0.01 par value per share</u> Title of Each Class	<u>GBNY</u> Trading Symbol(s)	<u>The Nasdaq Stock Market LLC</u> Name of Each Exchange on Which Registered
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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 Change in Registrant's Certifying Accountant.

(a) As previously disclosed, on February 28, 2022, BKD, LLP ("BKD") was dismissed as the independent registered public accounting firm for Generations Bancorp NY, Inc. (the "Company"), the successor corporation to Seneca-Cayuga Bancorp, Inc. ("SCAY"), upon the completion of the second-step mutual to stock conversion of The Seneca Falls Savings Bank, MHC, which was consummated on January 12, 2021. The decision to dismiss BKD was approved by the Audit Committee of the Board of Directors of the Company. On March 24, 2022, BKD completed its audit of the Company's consolidated financial statements for the year ended December 31, 2021. Accordingly, the dismissal was effective March 24, 2022.

During the years ended December 31, 2020 and 2019 and the subsequent interim period through March 24, 2022, there were no: (1) disagreements with BKD on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to their satisfaction, would have caused them to make reference in connection with their opinion to the subject matter of the disagreement, or (2) reportable events under Item 304(a)(1)(v) of Regulation S-K.

The audit reports of BKD on the consolidated financial statements of SCAY as of and for the years ended December 31, 2020 and 2019 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.

Before filing this Current Report on Form 8-K with the SEC, the Company provided BKD with a copy of the disclosures contained in this Item 4.01(a). The Company has requested that BKD issue a letter, addressed to the SEC, stating whether or not BKD agrees with the statements contained in this Item 4.01(a). A copy of BKD's letter dated March 25, 2022, addressed to the SEC, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

- (a) Financial statements of businesses acquired. Not Applicable.
 - (b) Pro forma financial information. Not Applicable.
 - (c) Shell company transactions: Not Applicable.
 - (d) Exhibits: [16.1](#) Letter of BKD, LLP dated March 25, 2022
104 Cover Page Interactive Data File (embedded within the Inline XBRL document)
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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.

GENERATIONS BANCORP NY, INC.

DATE: March 25, 2022

By: /s/ Menzo D. Case
Menzo D. Case
President and Chief Executive Officer



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513.621.8300 | Fax 513.621.8345 | bkd.com

March 25, 2022

U.S. Securities and Exchange Commission Office of the Chief Accountant
100 F Street, NE Washington, DC 20549

Commissioners:

We have read the statements made by Generations Bancorp NY, Inc. (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K/A, as part of the Form 8-K/A of Generations Bancorp NY, Inc. dated March 25, 2022. We agree with the statements concerning our firm in such Form 8-K/A.

Very truly yours,

A handwritten signature in black ink that reads "BKD, LLP".

BKD, LLP