

FLUSHING FINANCIAL CORP  
Form 8-K  
March 05, 2015

UNITED STATES

SECURITIES and EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

**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 27, 2015**

**FLUSHING FINANCIAL CORPORATION**

*(Exact name of registrant as specified in its charter)*

**001-33013**

*(Commission File Number)*

**DELAWARE**

*(State or other jurisdiction of incorporation)*

**11-3209278**

*(I.R.S. Employer Identification Number)*

**1979 MARCUS AVENUE, SUITE E140, LAKE SUCCESS, NEW YORK 11042**

*(Address of principal executive offices)*

**(718) 961-5400**

*(Registrant's telephone number, including area code)*

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:

- 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))

**Item 4.01 Changes in Registrant's Certifying Accountant.**

**(a) Current independent registered public accounting firm**

(i) On February 27, 2015, the Audit Committee (the "Audit Committee") of Flushing Financial Corporation (the "Company") approved the dismissal of Grant Thornton LLP as the Company's independent registered public accounting firm. Grant Thornton LLP was informed of their dismissal on March 3, 2015. The dismissal of Grant Thornton LLP will become effective upon the completion of audit services by Grant Thornton LLP related to the Company's fiscal year ended December 31, 2014, which is expected to be complete upon filing of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2014 (the "2014 Form 10-K").

(ii) The reports of Grant Thornton LLP on the financial statements for the past two fiscal years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. As of the date of this filing, Grant Thornton LLP has not issued any audit report for the fiscal year ended December 31, 2014.

(iii) The Audit Committee has the sole authority to appoint or replace the external auditors of the Company and as such approved the dismissal of Grant Thornton LLP as the Company's independent registered public accounting firm.

(iv) During the two most recent fiscal years and through February 27, 2015, there have been no disagreements with Grant Thornton LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Grant Thornton LLP, would have caused Grant Thornton LLP to make reference thereto in their reports on the Company's financial statements for such years.

(v) During the two most recent fiscal years and through February 27, 2015, there have been no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has requested that Grant Thornton LLP furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated March 5, 2015, is filed as Exhibit 16 to this Form 8-K.

**(b) New independent registered public accounting firm**

(i) As a result of a request for proposal process undertaken by the Audit Committee, on February 27, 2015 the Audit Committee agreed to appoint BDO USA, LLP as its independent registered public accounting firm effective immediately following the Company's filing of the 2014 Form 10-K. The audit committee informed BDO USA, LLP of its decision on March 3, 2015.

During the two most recent fiscal years and through February 27, 2015, the Company has not consulted with BDO USA, LLP regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that BDO USA, LLP concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

#### **Item 9.01 Exhibits**

16. Letter addressed to the Securities and Exchange Commission from Grant Thornton LLP, dated March 5, 2015.

**SIGNATURE**

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.

**FLUSHING FINANCIAL CORPORATION**

Date: March 5, 2015 By: /s/ Maria A. Grasso

Maria A. Grasso

Title: Senior Executive Vice President, and Chief Operating Officer

**INDEX TO EXHIBITS**

**Exhibit**

- 16 Letter addressed to the Securities and Exchange Commission from Grant Thornton LLP, dated March 5, 2015.