

# SECURITY NATIONAL FINANCIAL CORP

## **FORM 8-K** (Current report filing)

Filed 06/02/17 for the Period Ending 06/02/17

Address	PO BOX 57220 SALT LAKE CITY, UT 84157
Telephone	8012641060
CIK	0000318673
Symbol	SNFCA
SIC Code	6199 - Finance Services
Industry	Life & Health Insurance
Sector	Financials
Fiscal Year	12/31

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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): June 1, 2017

SECURITY NATIONAL FINANCIAL CORPORATION

(Exact name of registrant as specified in this Charter)

Utah

(State or other jurisdiction of incorporation)

000-09341

(Commission File Number)

87-0345941

(IRS Employer Identification No.)

5300 South 360 West, Salt Lake City, Utah

(Address of principal executive offices)

84123

(Zip Code)

Registrant's Telephone Number, Including Area Code: (801) 264-1060

Does Not Apply

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

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

On June 1, 2017, Security National Financial Corporation (the Company") engaged the independent registered public accounting firm of Deloitte & Touche LLP (Deloitte & Touche") to audit and report on the Company's financial statements for fiscal year ended December 31, 2017. The Company appointed Deloitte & Touche to replace Eide Bailly LLP ("Eide Bailly"), the Company's former independent registered public accounting firm that had resigned on May 15, 2017. The decision to appoint Deloitte & Touche as the Company's independent registered public accounting firm was recommended by the Company's Audit Committee of the Company's Board of Directors and approved by the Board of Directors.

During the fiscal years ended December 31, 2016 and 2015 and the subsequent interim period preceding the resignation by Eide Bailly, there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K, as promulgated by the United States Securities and Exchange Commission) with Eide Bailly on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, or any reportable events (as described in Item 304(a)(1)(v) of Regulation S-K), which disagreement, if not resolved to the satisfaction of Eide Bailly, would have caused it to make reference to the subject matter of the disagreement in connection with its report. In addition, the reports by Eide Bailly on the Company's balance sheet as of December 31, 2016, and the related statements of operations, stockholders' equity, and cash flows for each of the years in the period ended December 31, 2016, did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

Pursuant to Item 304 of Regulation S-K, the Company submitted a copy of this Form 8-K to Deloitte & Touche prior to filing with the Securities and Exchange Commission.

**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.

**SECURITY NATIONAL FINANCIAL CORPORATION**  
(Registrant)

Date: June 2, 2017

By: /s/ Scott M. Quist  
Scott M. Quist, Chairman, President and  
Chief Executive Officer

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