

MVB FINANCIAL CORP
Form 8-K/A
April 11, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K/A

(Amendment No. 1 to Form 8-K, filed April 2, 2014)

CURRENT REPORT

Pursuant to Section 13 or 15 (d) of the Securities Exchange Act of 1934

Date of Report (date of earliest event reported):

Date of Report: **April 11, 2014 (March 31, 2014)**

MVB FINANCIAL CORP.

(Exact name of registrant as specified in its charter)

West Virginia
(State or other jurisdiction)

000-50567
(Commission File Number)

20-0034461
(I.R.S. Employer)

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of incorporation)

Identification No.)

301 Virginia Avenue Fairmont, West Virginia 26554-2777

(Address of Principal Executive Offices, Zip Code)

Registrant's telephone number, including area code: **(304) 363-4800**

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(b) under the Exchange Act (17 CFR 240.14a-12(b))
 - 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 (17CFR240.13e-4(c))
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EXPLANATORY NOTE

MVB Financial Corp. (the Company) is filing this Form 8-K/A as an amendment (the Amendment) to the Company's Current Report on Form 8-K (the Original 8-K) which reported changes in the Company's Certifying Accountant. This Amendment No. 1 to the Original 8-K is being filed to better clarify and address items relating to reportable events, required in Item 304 of Regulation SK, which were inadvertently omitted in the initial filing.

Item 4.01 Changes in Registrant's Certifying Accountant

The Audit Committee and Board of Directors of MVB Financial Corp. (MVB or the Company) have approved not renewing the commitment with the current MVB independent certifying accountants, S.R. Snodgrass, P.C. (Snodgrass), with its headquarters in Wexford, Pennsylvania, following completion, on March 27, 2014, of the review of MVB's 2013 Annual Report on Form 10-K prior to its filing with the US Securities and Exchange Commission, which occurred on March 28, 2014. Snodgrass was verbally informed of the dismissal on March 31, 2014.

The Audit Committee and Board of Directors of MVB have elected to engage new accountants to audit MVB's financial statements for 2014, subject to shareholder approval. Dixon Hughes Goodman, LLP (Dixon), with its headquarters in Charlotte, North Carolina, was engaged as the new accounting firm to audit the financial statements for MVB for 2014 on March 31, 2014. Based on the proposal received from Dixon, it is anticipated that they will also audit the financial statements of MVB for 2015 and 2016, subject to Audit Committee and Board of Directors annual recommendations and shareholder approval.

Snodgrass has audited the financial statements for the years ended December 31, 2012 and December 31, 2013 of MVB, which contained no adverse opinion or disclaimer of opinion and were not modified as to uncertainty, audit scope or accounting principle. The recommendation to change accountants was approved by the Audit Committee and Board of Directors of MVB. There were no and are no disagreements with Snodgrass on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures or reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K. During the two years ended December 31, 2013 and December 31, 2012 and through the date of this 8-K/A, there were no reportable events of the type described in Item 304(a)(1)(v) of Regulation S-K. During the two years ended December 31, 2013 and December 31, 2012 and through the date of this 8-K/A, there were no disagreements of the type described in Item 304(a)(1)(v) of Regulation S-K.

During the two years ended December 31, 2013 and December 31, 2012 and through the date of this 8-K/A including the first quarter 2014 interim periods, the Company did not consult with Dixon with respect to any of (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered on the Company's financial statements; or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or an event of the type described in Item 304(a)(1)(v) of Regulation S-K. No written report was provided to MVB, and no oral advice was provided that Dixon Hughes concluded was an important factor considered by MVB in reaching a decision as to any accounting, auditing or financial reporting issue.

A letter from Snodgrass addressed to the Commission in response to this filing is attached as Exhibit 16.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

16.1 S.R. Snodgrass, P.C. letter to Commission, dated April 11, 2014

Signatures

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

April 11, 2014

MVB Financial Corp.

By:

/s/ Larry F. Mazza
Larry F. Mazza
President & Chief Executive Officer

Exhibit Index

Exhibit No.	Description
16.1	S.R. Snodgrass, P.C. letter to Commission, dated April 11, 2014