

RCM TECHNOLOGIES INC
Form 8-K
April 17, 2019
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): April 12, 2019

RCM Technologies, Inc.
(Exact Name of Registrant as Specified in Charter)

<u>Nevada</u>	<u>1-10245</u>	<u>95-1480559</u>
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

2500 McClellan Avenue, Suite 350
Pennsauken, NJ 08109-4613
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (856) 356-4500

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 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.

(a) Previous Independent Registered Public Accounting Firm.

(i) On April 12, 2019, RCM Technologies, Inc. (the "Company") dismissed EisnerAmper LLP ("Eisner") as its independent registered public accounting firm.

(ii) The reports of Eisner on the Company's financial statements and financial statement schedule for the fiscal years ended December 29, 2018 and December 30, 2017 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

(iii) The Company's Audit Committee approved the decision to change independent registered public accounting firms.

(iv) In connection with the audits of the Company's financial statements for each of the two most recently completed fiscal years and through April 12, 2019, there have been no disagreements with Eisner on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Eisner, would have caused it to make reference to the subject matter of such disagreement(s) in connection with its report. During the same period, there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

(v) The Company has requested that Eisner furnish the Company with a letter addressed to the SEC stating whether it agrees with the above statements. Such letter is filed hereunder as Exhibit 16.1.

(b) New Independent Registered Public Accounting Firm.

(i) On April 12, 2019 and effective the same date, on the recommendation of the Company's Audit Committee, the Company engaged Macias, Gini & O'Connell ("MGO") as its independent registered public accounting firm to audit the Company's financial statements as of and for the fiscal year ending December 28, 2019 and to review the Company's financial statements for the fiscal quarters of the fiscal year ending December 28, 2019.

(ii) During the two most recent fiscal years and through April 12, 2019, the Company has not consulted with MGO regarding either 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 financial statements of the Company, or regarding any matters or reportable events described in Items 304(a)(2)(i) or (ii) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired.

None.

(b) Pro Forma Financial Information.

None.

(c) Shell Company Transactions.

None.

(d) Exhibits.

Exhibit
Number

Exhibit Name

16.1

Letter from EisnerAmper LLP to the Securities and Exchange Commission regarding change in certifying accountants.

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.

RCM TECHNOLOGIES, INC.

By: /s/ Kevin D. Miller
Kevin D. Miller
Chief Financial Officer, Treasurer and
Secretary

Dated: April 17, 2019

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