

FINDEX COM INC
Form 8-K
May 07, 2018

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): April 30, 2018

FINDEX.COM, INC.

(Exact name of registrant as specified in its charter)

Nevada	000-29963	88-0378462
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1313 South Killian Drive, Lake Park, FL	33403
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code:	(561) 328-6488
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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))

Item 4.01.

Change in Registrant's Certifying Accountant

Previous Independent Registered Public Accounting Firm

On January 4, 2018, Findex.com, Inc. (the "Company") received notice from D. Brooks and Associates CPA's, P.A. ("Brooks") that Brooks intended to resign as the Company's independent registered public accounting firm after the completion of the Company's audit for the year ended December 31, 2017. On May 3, 2018, the Company received formal notice of Brooks' resignation.

Brooks' reports on the financial statements of the Company for the fiscal years ended December 31, 2017 and 2016, 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, except as set forth herein. Brooks' reports on the Company's financial statements for the fiscal years ended December 31, 2017 and 2016 contained an explanatory paragraph regarding the significant doubt about the Company's ability to continue as a going concern.

During the fiscal years ended December 31, 2017 and 2016 and through May 3, 2018, there were (i) no disagreements with Brooks on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Brooks, would have caused Brooks to make reference to the subject matter of such disagreements in connection with its audit reports on the Company's financial statements for such periods, and (ii) no reportable events as that term is described in Item 304(a)(1)(v) of Regulation S-K.

In accordance with Item 304(a)(3) of Regulations S-K, the Company has provided Brooks with a copy of the disclosures contained herein, prior to its filing with the Securities and Exchange Commission (the "SEC"), and requested that Brooks furnish the Company with a letter addressed to the SEC stating whether or not it agreed with the statements herein and, if not, stating the respects in which it does not agree. A copy of the Brooks' letter to the SEC is attached hereto as Exhibit 16.1.

New Independent Registered Public Accounting Firm

On April 30, 2018, the Company's Board of Directors appointed Soles, Heyn & Company ("Soles") as the Company's new independent registered public accounting firm. During the Company's two most recent fiscal years and through May 3, 2018, neither the Company nor anyone acting on the Company's behalf consulted Soles with respect to any of the matters or reportable events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Section 9 – Financial Statements and Exhibits.

Item 9.01

Financial Statements and Exhibits.

The following exhibits are filed herewith:

(d) Exhibits

Exhibit No. Description

16.1 Letter from D. Brooks and Associates CPA's, P.A. dated May 7, 2018

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.

FINDEX.COM, INC.

By: /s/ Steven Malone
Steven Malone
President & Chief Executive Officer

Date: May 7, 2018