

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

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

Date of Report (Date of earliest event reported): **September 19, 2018**

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

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-35628**  
(Commission  
File Number)

**20-0484934**  
(IRS Employer  
Identification No.)

**333 North Canyons Parkway**  
**Livermore, California 94551**  
(Address of principal executive offices) (Zip Code)

**Registrant's telephone number, including area code: (925) 960-4800**

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations 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

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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.

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#### **Item 4.01 Change in Registrant's Certifying Accountant.**

On September 19, 2018, the Audit Committee (the "Audit Committee") of the Board of Directors of Performant Financial Corporation, a Delaware corporation (the "Company"), approved the engagement of Baker Tilly Virchow Krause, LLP ("Baker Tilly") as the Company's independent registered public accounting firm for the Company's fiscal year ending December 31, 2018, and the dismissal of KPMG LLP ("KPMG") as the Company's independent registered public accounting firm.

KPMG's audit reports on the Company's consolidated financial statements as of and 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.

During the fiscal years ended December 31, 2017, and 2016, and the subsequent interim periods through September 19, 2018, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to KPMG's satisfaction, would have caused KPMG to make reference thereto in their reports on the consolidated financial statements for such years, and (ii) no "reportable events" within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company provided KPMG with a copy of the disclosures it is making in this Current Report on Form 8-K and requested that KPMG furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made herein. A copy of KPMG's letter, dated September 21, 2018, is filed as Exhibit 16.1 hereto.

During the fiscal years ended December 31, 2017, and 2016, and the subsequent interim periods through September 19, 2018, neither the Company nor anyone acting on its behalf has consulted with Baker Tilly regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements and neither a written report nor oral advice was provided to the Company by Baker Tilly that was considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

#### **Item 9.01 Financial Statements and Exhibits.**

##### **(d) Exhibits**

16.1 [Letter dated September 21, 2018 from KPMG to the Securities and Exchange Commission.](#)

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**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.

Dated: September 21, 2018

**PERFORMANT FINANCIAL CORPORATION**

By: /s/ Lisa Im  
Lisa Im  
Chief Executive Officer

[KPMG Letterhead]

KPMG LLP  
Suite 1400  
55 Second Street  
San Francisco, CA 94105

September 21, 2018

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Performant Financial Corporation (the Company) and, under the date of March 14, 2018, we reported on the consolidated financial statements of Performant Financial Corporation as of and for the years ended December 31, 2017 and 2016. On September 19, 2018, we were dismissed. We have read Performant Financial Corporation's statements included under Item 4.01 of its Form 8-K dated September 19, 2018, and we agree with such statements, except that we are not in a position to agree or disagree with Performant Financial Corporation's statements that 1) the change was approved by the Audit Committee of the Board of Directors and 2) during the fiscal years ended December 31, 2017, and 2016, and the subsequent interim period through September 19, 2018, neither the Company nor anyone acting on its behalf has consulted with Baker Tilly Virchow Krause, LLP (Baker Tilly) regarding (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 consolidated financial statements and neither a written report nor oral advice was provided to the Company by Baker Tilly that was considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K, or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

Very truly yours,

By: /s/ KPMG LLP