

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

FORM 8-K/A
(Amendment No. 1)

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): August 27, 2018

INSEEGO CORP.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or other jurisdiction
of incorporation)

001-38358
(Commission file number)

81-3377646
(I.R.S. Employer
identification number)

**9605 Scranton Road, Suite 300
San Diego, California 92121**
(Address of principal executive offices) (Zip Code)

(858) 812-3400
(Registrant's telephone number, including area code)

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:

- ☐ 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))
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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. ☐

EXPLANATORY NOTE

This Amendment No. 1 to the Form 8-K of Inseego Corp. that initially was filed on August 30, 2018 is being filed (i) to indicate in Item 4.01 that the requested letter from Mayer Hoffman McCann P.C., addressed to the Securities and Exchange Commission and stating whether or not it agrees with the certain statements in the initially filed Form 8-K, is filed as Exhibit 16.1 to this Amendment No. 1; (ii) to add Item 9.01, noting the filing of the letter as Exhibit 16.1; and (iii) to include the letter as Exhibit 16.1 to this Amendment No.1. Except as noted above, no modifications have been made to the text of the initial filing on Form 8-K.

Item 4.01. Changes in Registrant's Certifying Accountant.

(a) Dismissal of Previous Independent Registered Public Accounting Firm

On August 27, 2018, the Audit Committee (the "Audit Committee") of the Board of Directors of Inseego Corp. (the "Company") approved the dismissal of Mayer Hoffman McCann P.C. ("MHM") as the Company's independent registered public accounting firm, effective immediately.

The audit reports of MHM on the consolidated financial statements of the Company for the fiscal years ended December 31, 2017 and 2016 and the audit report of MHM on the effectiveness of internal control over financial reporting for the Company as of December 31, 2017 did not contain any adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. The audit report of MHM on the effectiveness of internal control over financial reporting for the Company as of December 31, 2016 did conclude that the Company's internal control over financial reporting was not effective due to an identified material weakness.

During the two fiscal years ended December 31, 2017 and 2016 and the subsequent interim period through August 27, 2018, (i) there were no disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and MHM on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the satisfaction of MHM would have caused MHM to make reference to the subject matter of the disagreement in connection with its reports on the Company's consolidated financial statements, and (ii) there were no "reportable events" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K) other than as described above.

As disclosed in the Company's Annual Report on Form 10-K for the year ended December 31, 2016, management identified certain deficiencies that rose to the level of a material weakness related to a lack of sufficient resources in key accounting and financial reporting roles within the organization necessary to prepare financial statements in time to meet regulatory filing requirements (the "Material Weakness"). This lack of sufficient resources was the result of a significant number of unusual and one-time challenges to the Company's personnel and financial reporting processes, including, but not limited to, implementing the Company's internal reorganization that was completed in November 2016, preparing for the Company's planned divestiture of its MiFi business and closure of the Company's accounting function in Eugene, Oregon.

As a result of the Material Weakness, management concluded that, as of December 31, 2016, the Company's internal control over financial reporting was not effective. The Company took measures to remediate the Material Weakness by initiating an active program to: (i) hire additional employees and upgrade certain accounting positions to provide further support to its finance and accounting team; (ii) provide additional functional and system training to employees; (iii) document and formalize its accounting policies and internal control processes and to help strengthen supervisory reviews by management; and (iv) design and implement monthly manual controls to manage its financial reporting close processes and to help ensure timely preparation of financial statements. As of December 31, 2017, the Company believed that the additional resources provided from this program have remediated the Material Weakness that was caused by a lack of sufficient resources. Furthermore, in the audit report of MHM on the effectiveness of internal control over financial reporting for the Company as of December 31, 2017, MHM concluded that the Company maintained, in all material respects, effective internal control over financial reporting.

The Audit Committee and management discussed the Material Weakness and related remediation with MHM. The Company has authorized MHM to respond fully to the inquiries of Marcum LLP ("Marcum"), the Company's successor independent registered public accounting firm, concerning the Material Weakness. There are no limitations placed on MHM or Marcum concerning the inquiry of any matter related to the Company's financial reporting.

The Company provided MHM with a copy of the Form 8-K and requested that MHM provide the Company with a letter addressed to the Securities and Exchange Commission stating whether or not MHM agrees with the above disclosures. A copy of MHM's letter, dated August 31, 2018, is attached as Exhibit 16.1 to this Current Report on Form 8-K/A.

(b) Engagement of New Independent Registered Public Accounting Firm

On August 27, 2018, the Audit Committee approved the appointment of Marcum to perform independent audit services principally for the Company, effective immediately. During the fiscal years ended December 31, 2017 and 2016 and the subsequent interim period through August 27, 2018 neither the Company nor anyone acting on its behalf consulted Marcum with respect to any matter whatsoever, including without limitation with respect to: (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 and the related instructions) or an event of the type described in Item 304(a)(1)(v) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

- 16.1 [Letter of Mayer Hoffman McCann P.C. to the Securities and Exchange Commission, dated August 31, 2018.](#)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Inseego Corp.

By: /s/ Dennis Calderon

Dennis Calderon

Corporate Secretary and Vice President, Legal Affairs

Date: September 5, 2018

August 31, 2018

Securities and Exchange Commission
100 First Street, N.E.
Washington, D.C. 20549

Ladies and Gentlemen:

We have read Item 4.01 of Inseego Corp.'s Form 8-K dated on August 30, 2018, and we agree with the statements set forth in the second, third, fourth and fifth paragraphs, and the first sentence of the sixth paragraph of Item 4.01 (a) insofar as they relate to our firm. We have no basis to agree or disagree with other statements made by the registrant contained in Item 4.01.

Very truly yours,

/s/ Mayer Hoffman McCann P.C.
San Diego, California