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**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): May 16, 2024**

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**VERU INC.**

(Exact name of registrant as specified in its charter)

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

**1-13602**  
(Commission  
File Number)

**39-1144397**  
(IRS Employer  
Identification No.)

**2916 N. Miami Avenue, Suite 1000, Miami, Florida 33127**  
(Address of principal executive offices) (Zip Code)

**Registrant's telephone number, including area code: (305) 509-6897**

**Not Applicable**  
(Former name or former address, if changed since last report.)

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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))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.01 par value per share	VERU	NASDAQ Capital Market

Indicate by check mark whether the registrant is an emerging growth company 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.

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**Item 4.01 Changes in Registrant's Certifying Accountant****(a) Dismissal of Independent Registered Public Accounting Firm**

On May 16, 2024, Veru Inc. (the "Company") dismissed RSM US LLP ("RSM") as its independent registered public accounting firm. The decision to dismiss RSM was approved by the Company's Audit Committee. As described below, the change in independent registered public accounting firm is not the result of any disagreement with RSM.

The reports of RSM on the Company's financial statements for the fiscal years ended September 30, 2023 and 2022, did not contain an adverse opinion or a disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles, except that the report for the fiscal year ended September 30, 2023 included an explanatory paragraph indicating that there was substantial doubt about the Company's ability to continue as a going concern.

During the Company's fiscal years ended September 30, 2023 and 2022, and in the subsequent interim period through May 16, 2024, (i) there were no "disagreements" as that term is defined in Item 304(a)(1)(iv) of Regulation S-K promulgated by the Securities and Exchange Commission ("SEC") pursuant to the Securities Exchange Act of 1934, between the Company and RSM 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 RSM, would have caused RSM to make reference to the subject matter of the disagreement in connection with its reports on the financial statements for such years, and (ii) there were no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K, except for (A) the material weakness in the Company's internal control over financial reporting disclosed in Part I, Item 4 of the Company's Form 10-Q/A for the quarter ended June 30, 2023 filed with the SEC on November 15, 2023, which resulted in a restatement of the Company's previously issued unaudited condensed consolidated financial statements as of and for the three and nine months ended June 30, 2023, as a material weakness in the Company's internal control over financial reporting was identified related to its controls over applying technical accounting guidance to nonrecurring events and transactions, specific to the evaluation of information that was known or knowable at the time of the transaction or event, and (B) the material weakness in the Company's internal control over financial reporting disclosed in Part II, Item 9A of the Company's Form 10-K/A for the year ended September 30, 2023 filed with the SEC on April 1, 2024, which resulted in a restatement of the Company's previously issued consolidated financial statements as of and for the years ended September 30, 2023 and 2022, as a material weakness in the Company's internal control over financial reporting was identified related to its management review control over its estimate of research and development expenses associated with activities conducted by third-party service providers. RSM provided written communication to the Audit Committee regarding the material weaknesses and the subject matter of the material weaknesses was discussed by the Company's management and the Audit Committee with RSM. The Audit Committee discussed the restatements of the Company's financial statements with RSM. The Company has authorized RSM to respond fully to the inquiries of the successor accountant concerning the subject matter of each such "reportable event."

The Company has provided RSM with a copy of the foregoing disclosures and has requested that RSM review such disclosures and provide a letter addressed to the SEC as specified by Item 304(a)(3) of Regulation S-K. A copy of RSM's letter to the SEC is attached to this report as Exhibit 16.1.

**(b) Appointment of New Independent Registered Public Accounting Firm**

On May 21, 2024, following approval by the Audit Committee, the Company engaged Cherry Bekaert LLP as its new independent registered public accounting firm to succeed RSM.

The Company has not consulted with Cherry Bekaert LLP during the Company's fiscal years ended September 30, 2023 and 2022, and in the subsequent interim period through May 21, 2024, 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 financial statements, and neither a written report nor oral advice was provided to the Company that Cherry Bekaert LLP concluded was an important factor considered by the Company in reaching a decision as to an accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a "reportable event" (as described in Item 304(a)(1)(v) of Regulation S-K).

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**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Document</u>
16.1	<a href="#">Letter of RSM US LLP dated May 22, 2024 concerning change in the registrant's certifying accountant.</a>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).





RSM US LLP

May 22, 2024

Securities and Exchange Commission  
Washington, D.C. 20549

Commissioners:

We have read Veru Inc.'s statements included under Item 4.01(a) of its Form8-K filed on May 22, 2024 and we agree with such statements concerning our firm.

*RSM US LLP*

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