



March 12, 2015

**MEMORANDUM FOR:** Anthony P. Scardino  
Chief Financial Officer  
U.S. Patent and Trademark Office

**FROM:** Andrew Katsaros  
Principal Assistant Inspector General for Audit and Evaluation

**SUBJECT:** FY 2015 Financial Statement Audit of USPTO

KPMG LLP will soon begin its audit of USPTO's FY 2015 financial statements. The audit will be conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and Office of Management and Budget (OMB) requirements.

The objective of the audit is to determine whether the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles. KPMG will also consider the Department's internal control over financial reporting and test compliance with certain provisions of laws, regulations, and contracts that could have a direct and material effect on the financial statements.

My office will oversee the progress of the audit in accordance with U.S. Government Accountability Office guidelines, and ensure that KPMG performs the audit in accordance with professional standards, OMB requirements, and the terms of the contract.

An entrance conference is scheduled for March 17, 2015. If you have any further questions, please call me at (202) 482-7859.