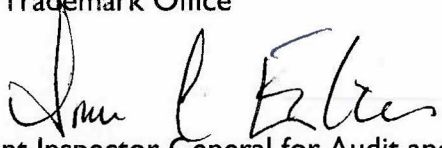




UNITED STATES DEPARTMENT OF COMMERCE
Office of Inspector General
Washington, D.C. 20230

March 25, 2013

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

FROM: Ann C. Eilers 
Principal Assistant Inspector General for Audit and Evaluation

SUBJECT: Fiscal Year 2013 Financial Statement Audit of USPTO

As part of our FY 2013 audit and evaluation plan, we have contracted with the independent certified public accounting firm KPMG LLP to audit USPTO's FY 2013 financial statements in accordance with generally accepted auditing standards, *Government Auditing Standards*, and OMB requirements. The audit is required by the Government Management Reform Act of 1994.

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. As part of the audit, KPMG will also consider USPTO's internal controls 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 was held on March 19, 2013. If you have any questions, please call me at (202) 482-2754 or Andrew Katsaros, Assistant Inspector General for Audit, at (202) 482-7859.

cc: Lisa Casias, Deputy CFO and Director for Financial Management
Welton Lloyd, Audit Liaison, USPTO