



April 27, 2026

MEMORANDUM FOR: Steven Hopkins
Acting Chief Financial Officer
United States Patent and Trademark Office

A handwritten signature in cursive script, appearing to read "Arthur L. Scott Jr.", written in black ink.

FROM: Arthur L. Scott Jr.
Assistant Inspector General for Audit and Evaluation

SUBJECT: Audit of Fiscal Year 2026 USPTO Financial Statements
(Project No. 2026-539-B)

Our office contracted with Kearney & Company P.C., an independent certified public accounting firm, to audit the United States Patent and Trademark Office's fiscal year 2026 financial statements. The audit will be conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Office of Management and Budget 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. The audit will also consider the United States Patent and Trademark Office's internal controls over financial reporting and test compliance with certain provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the financial statements.

Our office will oversee the progress of the audit and ensure that the audit is performed in accordance with professional standards, Office of Management and Budget requirements, and the terms of the contract.

We will coordinate with your office to schedule an entrance conference, at which time Kearney will discuss the specific nature of the audit with you, including the objective and scope, time frames, and any potential requests for data.

Thank you in advance for your cooperation.

