If $\{|\varphi_n\rangle\}$ and $\{|\chi_n\rangle\}$ are two complete and orthonormal bases of the same Hilbert space, we can expand each ket of one basis as a linear combination of kets from the other basis:

$$|\varphi_n\rangle = \left(\sum_{m} |\chi_m\rangle\langle\chi_m|\right)|\varphi_n\rangle = \sum_{m} |\chi_m\rangle\langle\chi_m|\varphi_n\rangle \equiv \sum_{m} U_{mn}|\chi_m\rangle$$

$$|\chi_m\rangle = \left(\sum_n |\varphi_n\rangle\langle\varphi_n|\right)|\chi_m\rangle = \sum_n |\varphi_n\rangle\langle\varphi_n|\chi_m\rangle \equiv \sum_n V_{nm}|\varphi_n\rangle$$

where
$$U_{mn} \equiv \langle \chi_m | \varphi_n \rangle$$
 and $V_{nm} \equiv \langle \varphi_n | \chi_m \rangle = \langle \chi_m | \varphi_n \rangle^* = (U^*)_{mn} \rightarrow U = V^{\dagger}$

Since
$$\sum_{l} U_{ml} V_{ln} = \sum_{l} \langle \chi_m | \varphi_l \rangle \langle \varphi_l | \chi_n \rangle = \langle \chi_m | \left(\sum_{l} | \varphi_l \rangle \langle \varphi_l | \right) | \chi_n \rangle = \langle \chi_m | \chi_n \rangle = \delta_{mn}$$

V is the inverse of U . $U^{-1} = V = U^\dagger$ so U is unitary.

Now let $|\psi'\rangle = U|\psi\rangle$ and $A|\psi\rangle = |\varphi\rangle$. We want to find the relation between A and the operator A' such that $A'|\psi'\rangle = |\varphi'\rangle$.

$$|\varphi'\rangle = A'|\psi'\rangle = A'U|\psi\rangle$$

$$|\varphi'\rangle = U|\varphi\rangle = UA|\psi\rangle$$

Thus

$$A'U = UA \rightarrow A' = UAU^{\dagger}$$