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**АНАЛІТИЧНІ ПРОЦЕДУРИ ТА ЇХ ВИКОНАННЯ У ПРОЦЕСІ
ДЕРЖАВНОГО ФІНАНСОВОГО АУДИТУ**

**АНАЛИТИЧЕСКИЕ ПРОЦЕДУРЫ И ИХ
ВЫПОЛНЕНИЕ В ПРОЦЕССЕ ГОСУДАРСТВЕННОГО
ФИНАНСОВОГО АУДИТА**

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ANALYTICAL PROCEDURES AND THEIR IMPLEMENTATION IN THE PROCESS OF STATE FINANCIAL AUDIT

The basis for the practical implementation of the state financial audit is the audit procedures. Therefore, there is a need for thorough research and solving problems related to their implementation at all stages of the state financial audit. The article explores the search and execution of such procedures that would meet modern requirements for the methodology and results of the state financial audit in Ukraine and are widely used in the practice of economically developed countries of the world. One of these procedures is, above all, analytical procedures. Therefore, the article substantiates the necessity of carrying out analytical procedures at all stages of the state financial audit and their direct impact on the effectiveness of the audit as a whole.

Key words: *state financial audit, analytical procedures, audit evidence*

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