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**Aspects of the Methodology for Determining Losses during the Audit by the State Audit Service of Ukraine**

In an article entitled «Important aspects of the methodology for determining losses during the audit by the State Audit Service of Ukraine» discussed topical issues of methodology for determining damages, in particular, how the inspection of program revisions.

During the body State audit service audit of financial and economic activity of the enterprise to establish the exact amount of damage to the persons responsible as a result of committing a criminal offense is a part of training of criminal offenses against property, therefore is required when proving guilt in a trial of the accused. However, the method of determining the damage during installation violations including in the budget law, banking, public

financial inspectors etc. is not perfect and requires appropriate regulatory changes.

The main purpose of the article entitled «Recent aspects of the methodology for determining losses during the audit (audit) by the State Audit Service of Ukraine» is an attempt of the author to amend the provisions of the guidelines for the implementation of inspection, to increase the efficiency of the State Audit Office during the state financial control.

This scientific paper highlights the urgent issues of methodology for determining losses means the inspection of program audit and provides suggestions to the provisions of guidelines for the implementation of the inspection, which enhance the performance of the State Audit Office on the state financial control, identifying and documenting the facts of committing grave and especially grave crimes against property.

In conclusion, the author emphasizes that these changes in the guidelines will increase the efficiency of the State Audit Office on the state financial control, identifying and documenting the facts of committing grave and especially grave crimes against property and reduce corruption risks in terms of reducing the powers of heads of audit groups and heads of departments of the State audit Office, which carried out the audit without causing problem with implications for the planning of the State audit Office.

**Keywords:** audit, criminal proceedings, guidelines, service.