

**Abstract of the Article**  
**"Methods of Public Audit (Theoretical Aspects of the Issue)"**  
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Methods of public audit by means of analysing propriety of applying the existing methods of state finance control and their fitness to the given form of control are specified.

To achieve the aim of the research the following issues are solved: the existing methods of state finance control are generalised; the criteria which have to correspond to the methods of state finance control are grounded; the methods of state finance control are analysed according to their fitness to the mentioned criteria; the methods of state audit are specified and grounded.

The scientific novelty of the present research lies in specifying the methods of state audit by means of analysing suitability of applying the existing methods of state finance control and their fitness to the given form of control.

At the same time as an area of further research the necessity of developing mechanism of applying state audit in conditions of saving of working hours of public auditor should be mentioned.

The practical value of the received results is that they can be used in practice of national controlling units.