

**PYVOVAR Y.**

Candidate of Law Sciences, Associate Professor,  
Associate Professor at the Department  
of Constitutional and Administrative Law  
(*Law Institute,  
National Aviation University*)

**INTERNAL AUDIT OF STATE AVIATION SERVICE OF UKRAINE:  
INSTITUTIONAL AND LEGAL PROBLEMS AND WAYS OF THEIR SOLUTION**

In terms of large-scale social changes in Ukraine, accompanied by revisions of the principles of state's participation in the regulation of various industries, the most important issue is rational distribution of national product in general and public finance management in particular. One of the essential parts of modern economics and social life is the transport system in which perspective and at the same time the one requiring substantial financial, in particular public support, is a branch of civil aviation. Obviously, the flow of finance from state, domestic and foreign investors into the development of this industry should be preceded by creation of an effective system of monitoring and auditing.

The study made it possible to actualize the issue of imperfect internal audit in the State Aviation Administration of Ukraine and additionally pay attention of the relevant central authorities in civil aviation to personal responsibility for inefficient management of public resources, the establishment and operation of an adequate structure of internal audit and suggest ways to improve organizational and legal mechanism of functioning of such audit. Thus, the implementation of reasoned proposals submitted in the article that conform to the provisions of the Concept of Development of Public Internal Financial Control is one of the key conditions promoting financial discipline in the field of civil aviation.

