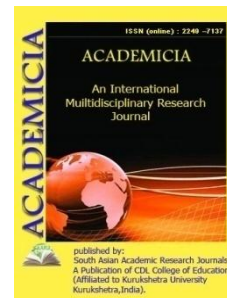


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## PECULIARITIES OF AUDIT IN COMMERCIAL BANKS

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### ABSTRACT

*The article examines in detail the audit of commercial banks and its specific aspects, analyzing the views of economists. The author has also developed proposals and recommendations for the development of auditing in banks. According to ancient Chinese records, in 700 BC, there was a position of Auditor General to oversee government officials who had the right to use public money and property. The responsibilities, rights, and forms of government auditors varied from dynasty to dynasty. External auditors of banks can play an important role in promoting financial stability when they provide quality bank audits that contribute to market confidence in banks' financial statements. We believe that at present it is necessary to pay attention to the following methods of audit: oral interviews with employees, alternative (alternative) balance sheet for the audited enterprise, tests on audited objects, questionnaires, methods such as the widespread use of computer information technology.*

**KEYWORDS:** *Banks, Audit, Internal Control, Internal Audit, External Audit.*

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