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## **CRITERIA AND FACTORS THAT INSURE THE QUALITY IN PROVISION OF AUDIT SERVICES, DIFFERENT FROM AUDIT**

**Introduction.** Quality management of audit services requires further theoretical research and development in the field of audit activity and quality of audit, continuous improvement of the organization and methodology in providing audit services.

**Purpose.** The article deals with the theoretical and practical questions of assessing the quality of audit services that are different from the audit in order to identify ways to improve the methodological quality assurance in the provision of these services.

**Results.** It is proved that factors (economic, methodological, organizational) and conditions have an impact on the quality of audit services. This, in general, affects the content of audit services regulation and their social and economic significance. The terms of quality assurance, which are considered in the article,

have a decisive influence on the implementation of those specific factors that directly change the properties of the audit services and create the services of the required quality. Assurance of the quality of audit services is considered as the creation of the necessary conditions for the implementation of all factors that affect the quality of audit services, maintenance of the given level of quality of audit services in accordance with the requirements of legal acts and market needs.

**Conclusions.** The issue of identifying criteria, factors and indicators for assessing the quality in audit services is raised. In the generalized form, the matrix of quality assurance of audit services is presented, which indicates the interconnection of various conditions, factors, quality indicators in audit services.

**Key words:** *auditing services, audit quality control, audit, auditing activity, quality criteria for audit services.*

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