



General Assembly

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Ad Hoc Committee for the Negotiation of a Convention against Corruption

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Agenda item 3

Consideration of the draft United Nations Convention against Corruption

Proposals and contributions received from Governments

Turkey: amendments to article 8

Article 8: Public procurement and public financial management

Paragraph 2

Taking into account the decision to delete subparagraph 1 (e) of article 5 bis, contained in footnote 51 of document A/AC.261/3/Rev.4, it is proposed to add the words “that would operate in accordance with pre-established auditing standards placing special emphasis on performance auditing” to the end of subparagraph (a) (iii) so that it reads as follows:

“(iii) [The existence of] a system of internal audit under the control and direction of audit committees within public institutions, that would operate in accordance with pre-established auditing standards placing special emphasis on performance auditing.”

