

**Statement by Ambassador Sophia Tesfamariam, Permanent Representative of Eritrea, on
behalf of the African Group
During the meeting of UNICEF Executive Board**

**Item: Joint Working Group on the JIU Review of Governance and Oversight
(JIU/REP/2023/7) — Revised Interim Report
Second Regular Session 2026**

Mr. President,

I have the honour to deliver this statement on behalf of the African Group.

The Group thanks the Joint Working Group and its Co-Chairs for the revised interim report and for the work undertaken since the July informal briefing. We appreciate that Member State feedback has been reflected, and that the revised report provides greater clarity on implementation responsibilities and timelines.

The African Group supports the general approach of strengthening and making better use of existing mechanisms before creating new structures. At a time when the UN system is seeking greater efficiency and less duplication, this is both practical and necessary.

We also welcome the proposed measures to strengthen the independence of oversight functions, including a more direct reporting relationship between audit and oversight committees and the Executive Boards. Effective oversight depends on Boards having timely access to the information they need to exercise their responsibilities. As implementation moves forward, the Group would welcome greater clarity on the timeline for revising the relevant charters and terms of reference, as well as regular reporting back to the Boards on progress.

The Group also recognizes the rationale behind the proposed advisory sub-committee on audit, risk, budget and finance, and the value of such arrangements. At the same time, we would like to raise a broader consideration that should inform the design of this and any similar structures that may be considered in the future.

Member State missions in New York do not have equal staffing levels or the same access to specialized expertise. Many African missions, like a number of other delegations, cover a very

broad agenda with limited personnel. Any new governance or oversight structure should therefore be designed in a way that does not unintentionally create different levels of access, participation or influence among Member States.

For the African Group, this is not simply a question of workload. It is a question of inclusive participation in the governance of the organizations we collectively oversee, and equitable geographical representation should be a central consideration in the composition and working methods of any new committee, advisory body or other Board structure.

In this regard, the Group would encourage the Working Group to consider alternatives to a formal sub-committee, including technical advisory arrangements that could support the Board's consideration of audit, risk, budget and finance while preserving the authority of the Executive Board as a whole and avoiding additional layers of participation.

This consideration is particularly relevant in the context of UNICEF. A substantial part of UNICEF's country presence and programme delivery is concentrated in Africa. Decisions taken in New York on oversight, accountability and risk therefore have direct implications for programme implementation and resource use in many of our countries.

Finally, the African Group notes that a number of recommendations remain under consideration and that further proposals are expected at the first regular session of 2027. We look forward to the next phase of the Working Group's work and would welcome further informal consultations with Member States before those proposals are finalized, allowing delegations sufficient time to consider their implications and consult with capitals.

The African Group remains committed to reforms that strengthen the effectiveness, independence and credibility of oversight while preserving the intergovernmental character of the Executive Boards and the ability of all Member States to participate meaningfully in their work.

I thank you, Mr. President.