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**European Court of Auditors (ECA) experience related to the audit of EU social expenditures.**

To secure social protection for each and every citizen is one of major EU objectives. Each Community citizen should be certain that in case of problems related e.g. to sickness, advanced age or unexpected job loss, he may count on the support of public authorities. However, the reality frequently deviates from assumptions. And here is the room for the activities run by an independent audit institution. According to social expectations the role and mission of such entity are to reflect faithfully the operational realities of the state including also this area and to support public institutions in legitimate and cost-efficient spending of taxpayers' money.

28 legal systems, various tradition of official control and primarily different national solutions contribute to complex environment in which the European Court of Auditors operates on a day-to-day basis. Acting as European, external auditor ECA is responsible for safeguarding the financial interest of EU citizens. To achieve the above objective ECA has to carry out an in-depth assessment of risk areas, audit methodology that reflects the specific nature of EU budget, but also has to co-operate effectively with the national audit institutions. The paper will discuss experiences of the European Court of Auditors related to the audit of funds earmarked for social protection, ECA special position and will present reflections on international aspects of the subject matter of Conference.