



STATISTICAL SAMPLING MEMO

Client	Meridian Capital Group, LLC
Period	FY 2025 (January 1 – December 31, 2025)
Source Document	AR Sub-Ledger — FY2025
Source File	meridian_ar_subledger.csv
Source Context	Exported from Meridian ERP (QuickBooks Enterprise) on Jan 15, 2026
Reference	SSM-2026-0302-143
Prepared	2nd March 2026

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2nd March 2026 • SSM-2026-0302-143

I. Scope

Source ... AR Sub-Ledger – FY2025 (meridian_ar_subledger.csv)

This memo documents the statistical sampling procedures performed in accordance with ISA 530 (Audit Sampling) and PCAOB AS 2315 (Audit Sampling). Period under examination: FY 2025 (January 1 – December 31, 2025). Sampling method: Monetary Unit Sampling (MUS).

The automated statistical sampling procedures documented in this workpaper were performed on the population data subject to sampling procedures provided by management for the period under examination. These procedures are designed to identify potential data anomalies that may warrant further investigation by the engagement team. The analysis was performed with reference to the FASB Accounting Standards Codification and applicable professional auditing standards.

II. Design Parameters

Population Size	1,240
Population Value	\$4,850,000.00
Confidence Level	95%
Confidence Factor	3.0000
Tolerable Misstatement	\$75,000.00
Expected Misstatement	\$15,000.00
Sampling Interval	\$25,000.00
Calculated Sample Size	194
Actual Sample Size	207

III. Stratification

Stratum	Threshold	Count	Value	Sample
High Value (100%)	>\$25,000	42	\$2,100,000.00	42
Remainder (MUS)	≤\$25,000	1198	\$2,750,000.00	165

IV. Methodology

Interpretive Context: The results presented herein reflect automated data analytics and are intended to support, not replace, professional judgment. Identified anomalies may indicate areas requiring additional inquiry but do not, in themselves, constitute evidence of error, fraud, or material misstatement. The engagement team should evaluate each

flagged item in the context of the overall engagement risk assessment and perform corroborating procedures as deemed necessary under applicable professional standards.

Monetary Unit Sampling (MUS) was applied in accordance with ISA 530 and PCAOB AS 2315. The sample was selected using systematic dollar-interval selection with a cryptographically secure random start (Python secrets module). Sample evaluation uses the Stringer bound method, which calculates the upper error limit as: Basic Precision + Projected Misstatement + Incremental Allowance for sampling risk.

Authoritative References

Body	Reference	Topic	Status
FASB	ASC 450-20	Contingencies — Loss Contingencies	Current

V. Status

Sample of 207 items has been selected. Evaluation pending — auditor must complete testing of selected items and upload results for evaluation.

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This memo documents automated statistical sampling testing procedures per ISA 530 (Audit Sampling) and PCAOB AS 2315. Results represent data anomalies identified through analytics and are not conclusions regarding internal control effectiveness, fraud, or material misstatement risk. The auditor must evaluate each flagged item in the context of the engagement and perform additional procedures as necessary per professional standards. This memo does not constitute audit evidence sufficient to support an opinion without corroborating procedures. Generated by Paciolus — Zero-Storage Audit Intelligence.