

## Population (4 strata)

### Planning Parameters

Description	Items	Value	%
Expected Error	-	34,360,639.05	5.00
Tolerable Error (Materiality)	-	68,721,278.10	10.00
Confidence Level	-	0.95	95.00
High Value Threshold	-	-	-

### Extraction Parameters

Description	Items	Value	%
Sample	345	151,805,198.00	22.09
High Values	3	39,457,693.00	5.74
Audited	348	191,262,891.00	27.83
Population	1976	687,212,781.00	100.00

### Evaluation Results

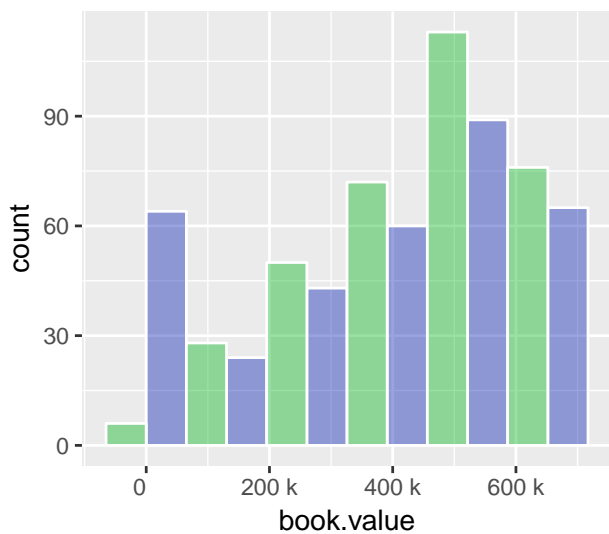
Description	Items	Value	%
<b>Audited Misstatements</b>	<b>60</b>	<b>52,352,161.00</b>	<b>27.37</b>
Audited Overstatements	60	52,352,161.00	27.37
Audited Understatements	0	0.00	0.00
Sample Misstatements	58	26,247,028.00	17.29
High Value Misstatements	2	26,105,133.00	66.16
<b>Upper Error Limit (Final)</b>	<b>-</b>	<b>174,680,713.73</b>	<b>26.97</b>
UEL (Low Error Rate)	-	179,438,429.41	27.70
UEL (High Error Rate)	-	174,680,713.73	26.97
<b>Most Likely Error</b>	<b>-</b>	<b>135,391,723.19</b>	<b>20.90</b>

### Recommendations

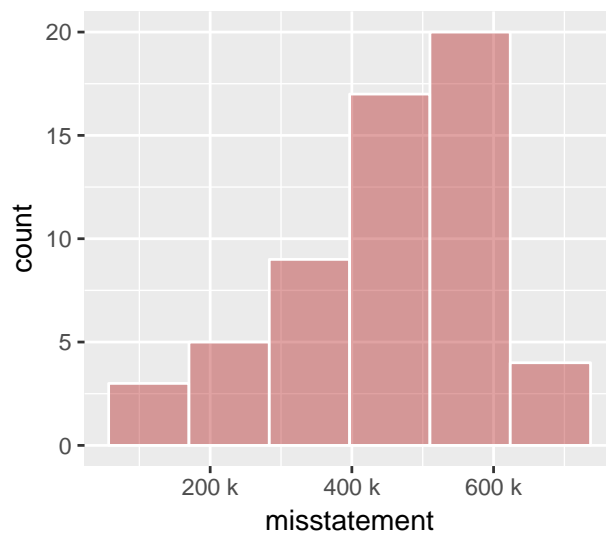
- No strata are acceptable.
- You have to get further audit evidence or extend the sample.
- You have to book the MLE if it is material.

## Gráficos

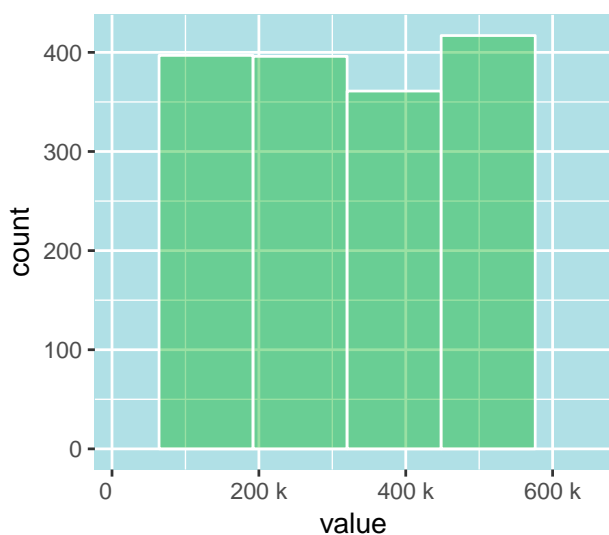
Sample & Audit value



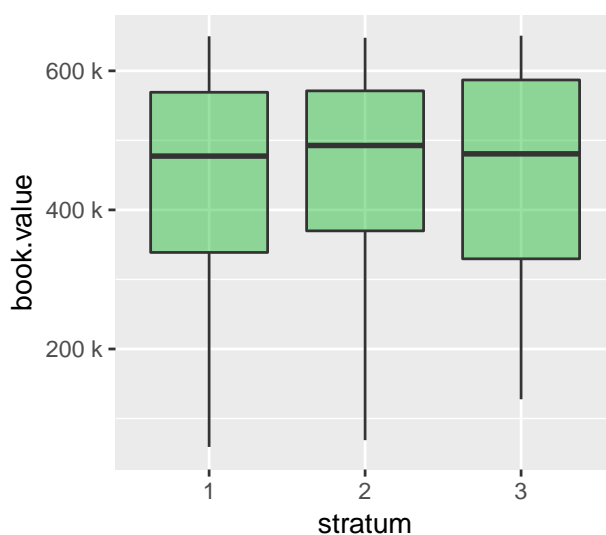
Sample misstatement



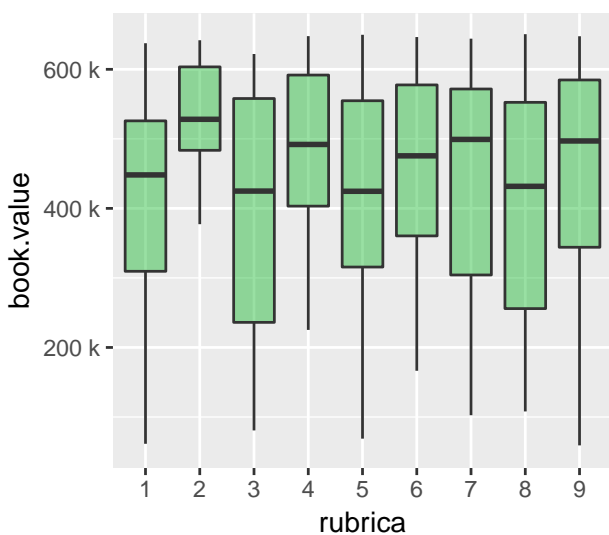
Population Value



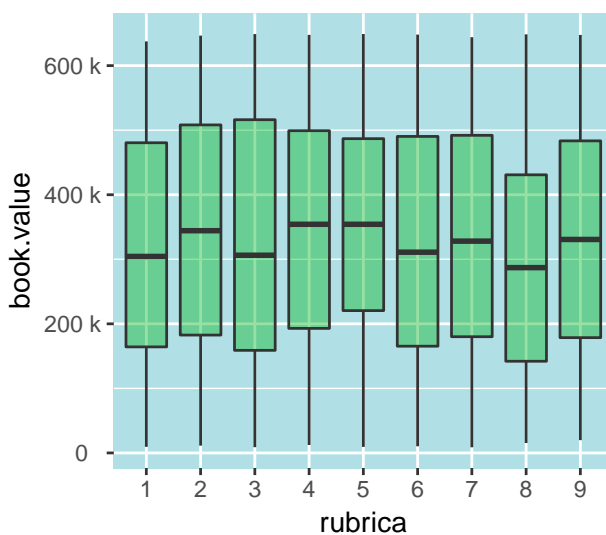
Sample stratum



Sample rubrica



Population rubrica



## Rubricas

Id	Description	Items	Value	%
1	rubrica 4	210	65,507,714.00	9.53
2	rubrica 10	233	78,149,202.00	11.37
3	rubrica 3	241	78,724,131.00	11.46
4	rubrica 8	226	77,263,009.00	11.24
5	rubrica 6	197	68,552,321.00	9.98
6	rubrica 5	206	83,050,529.00	12.09
7	rubrica 7	222	82,579,049.00	12.02
8	rubrica 9	219	65,426,035.00	9.52
9	rubrica 2	222	87,960,791.00	12.80

## Anexos

- dados.csv
- script.R
- diagnostico.txt

# Stratum 1

## Planning Parameters

Description	Items	Value	%
Expected Error	-	11,534,826.60	5.00
Tolerable Error (Materiality)	-	23,069,653.20	10.00
Confidence Level	-	0.95	95.00
High Value Threshold	-	1,988,763.21	0.86

## Extraction Parameters

Description	Items	Value	%
Sample	115	50,297,782.00	21.80
High Values	1	16,452,877.00	7.13
Audited	116	66,750,659.00	28.93
Population	650	230,696,532.00	100.00

## Evaluation Results

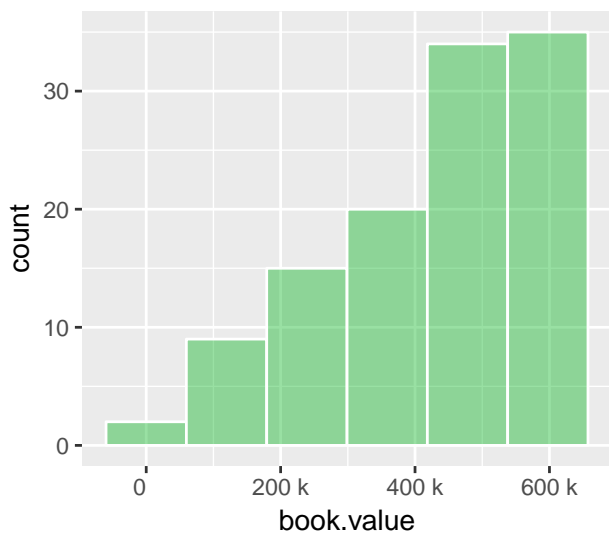
Description	Items	Value	%
<b>Audited Misstatements</b>	<b>20</b>	<b>24,523,934.00</b>	<b>36.74</b>
Audited Overstatements	20	24,523,934.00	36.74
Audited Understatements	0	0.00	0.00
Sample Misstatements	19	8,071,057.00	16.05
High Value Misstatements	1	16,452,877.00	100.00
<b>Upper Error Limit (Final)</b>	<b>-</b>	<b>66,357,489.90</b>	<b>30.97</b>
UEL (Low Error Rate)	-	66,357,489.90	30.97
UEL (High Error Rate)	-	64,771,815.66	30.23
<b>Most Likely Error</b>	<b>-</b>	<b>51,849,654.78</b>	<b>24.20</b>

## Recommendations

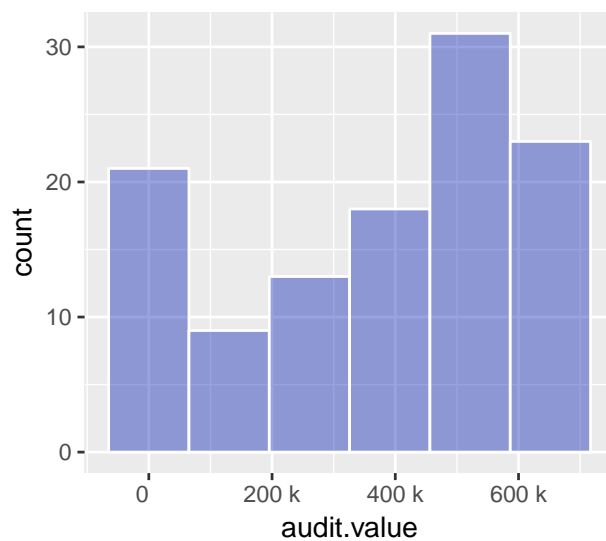
- Stratum results are not acceptable.
- You have to get further audit evidence or extend the sample.
- You have to book the MLE if it is material.

## Gráficos

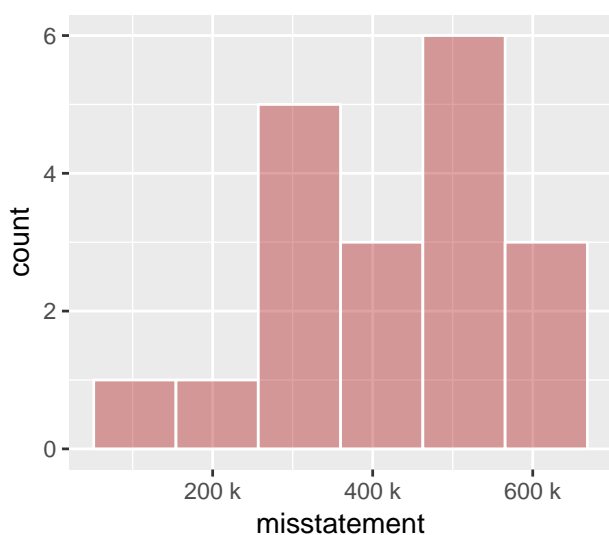
Sample value



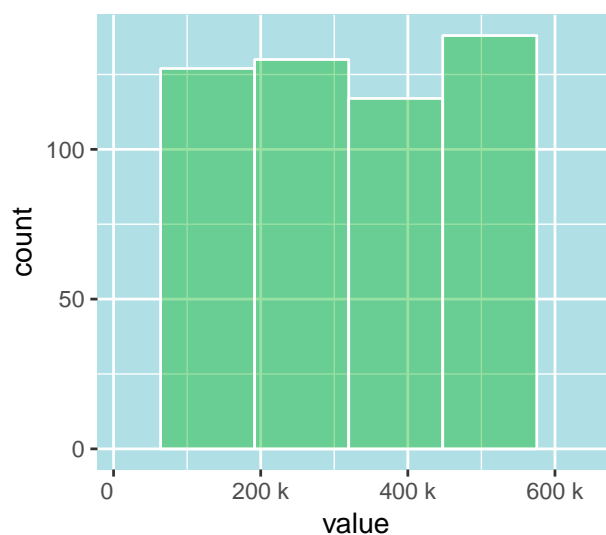
Audit value



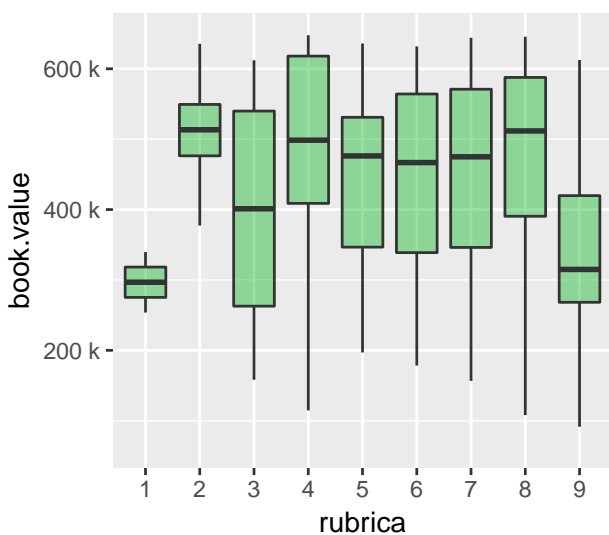
Sample misstatement



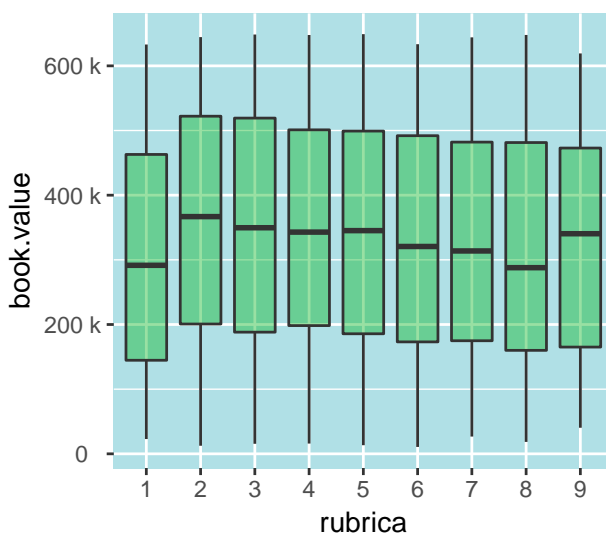
Population Value



Sample rubrica



Population rubrica



## Rubricas

Id	Description	Items	Value	%
1	rubrica 4	58	16,909,743.00	7.33
2	rubrica 10	82	28,740,791.00	12.46
3	rubrica 3	64	22,009,717.00	9.54
4	rubrica 8	92	32,023,155.00	13.88
5	rubrica 6	75	26,137,329.00	11.33
6	rubrica 5	68	37,872,467.00	16.42
7	rubrica 7	71	22,993,249.00	9.97
8	rubrica 9	70	20,749,338.00	8.99
9	rubrica 2	70	23,260,743.00	10.08

## Stratum 2

### Planning Parameters

Description	Items	Value	%
Expected Error	-	12,304,452.70	5.00
Tolerable Error (Materiality)	-	24,608,905.40	10.00
Confidence Level	-	0.95	95.00
High Value Threshold	-	2,121,457.36	0.86

### Extraction Parameters

Description	Items	Value	%
Sample	114	50,409,614.00	20.48
High Values	2	23,004,816.00	9.35
Audited	116	73,414,430.00	29.83
Population	682	246,089,054.00	100.00

### Evaluation Results

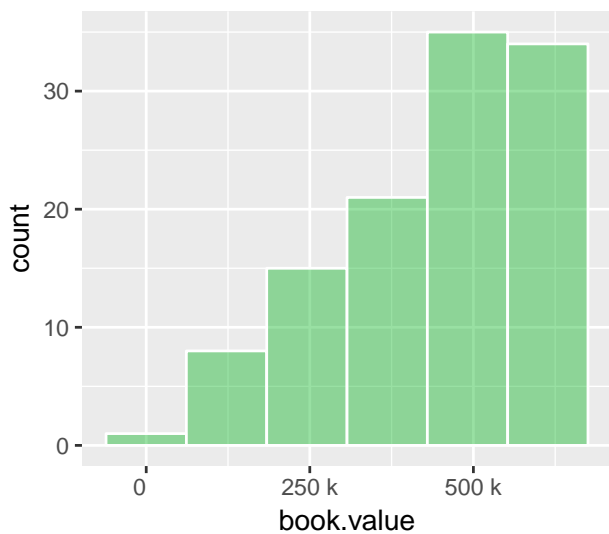
Description	Items	Value	%
<b>Audited Misstatements</b>	<b>23</b>	<b>20,198,340.00</b>	<b>27.51</b>
Audited Overstatements	23	20,198,340.00	27.51
Audited Understatements	0	0.00	0.00
Sample Misstatements	22	10,546,084.00	20.92
High Value Misstatements	1	9,652,256.00	41.96
<b>Upper Error Limit (Final)</b>	<b>-</b>	<b>66,954,623.61</b>	<b>30.01</b>
UEL (Low Error Rate)	-	68,537,493.19	30.72
UEL (High Error Rate)	-	66,954,623.61	30.01
<b>Most Likely Error</b>	<b>-</b>	<b>52,703,600.18</b>	<b>23.62</b>

### Recommendations

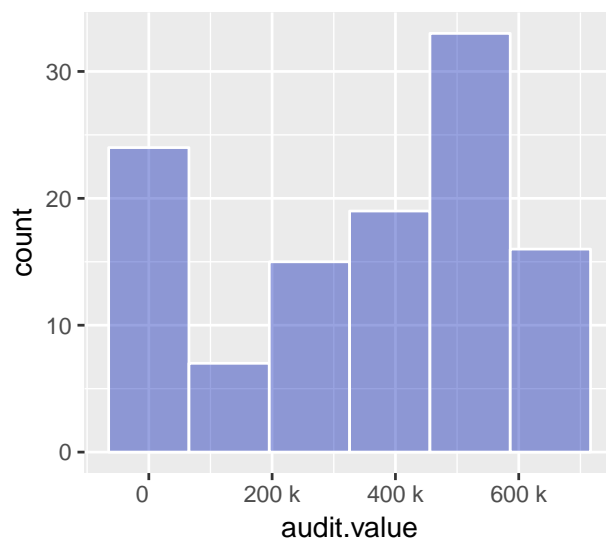
- Stratum results are not acceptable.
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- You have to book the MLE if it is material.

## Gráficos

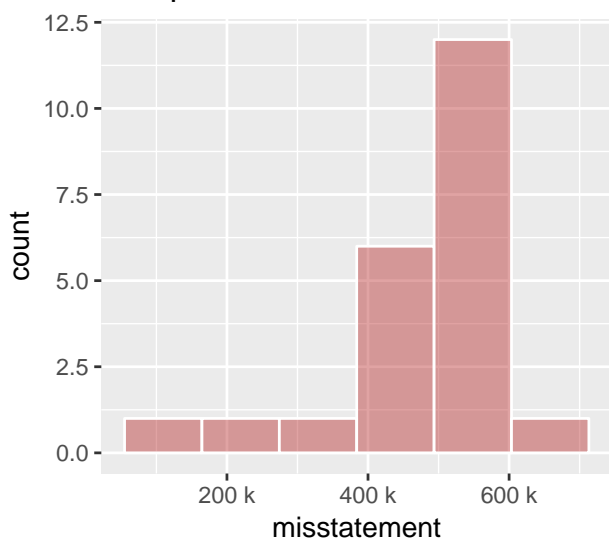
Sample value



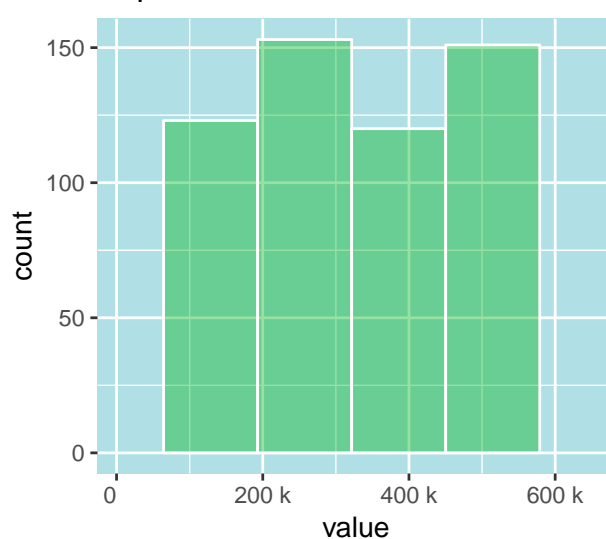
Audit value



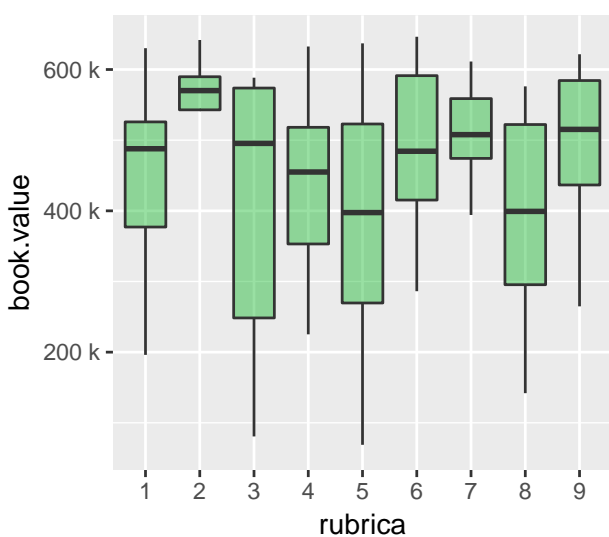
Sample misstatement



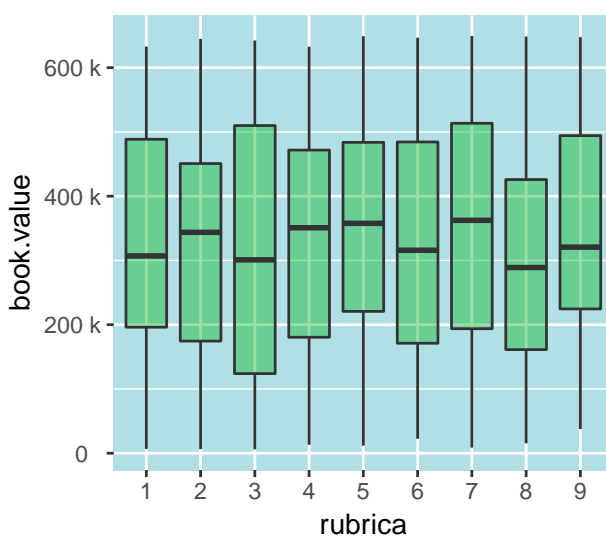
Population Value



Sample rubrica



Population rubrica





## Rubricas

Id	Description	Items	Value	%
1	rubrica 4	83	26,069,628.00	10.59
2	rubrica 10	70	22,051,190.00	8.96
3	rubrica 3	94	29,167,951.00	11.85
4	rubrica 8	75	24,093,754.00	9.79
5	rubrica 6	56	19,293,601.00	7.84
6	rubrica 5	66	22,475,710.00	9.13
7	rubrica 7	79	36,914,130.00	15.00
8	rubrica 9	76	23,173,367.00	9.42
9	rubrica 2	83	42,849,723.00	17.41

## Stratum 3

### Planning Parameters

Description	Items	Value	%
Expected Error	-	10,521,359.75	5.00
Tolerable Error (Materiality)	-	21,042,719.50	10.00
Confidence Level	-	0.95	95.00
High Value Threshold	-	1,814,027.54	0.86

### Extraction Parameters

Description	Items	Value	%
Sample	116	51,097,802.00	24.28
High Values	0	0.00	0.00
Audited	116	51,097,802.00	24.28
Population	644	210,427,195.00	100.00

### Evaluation Results

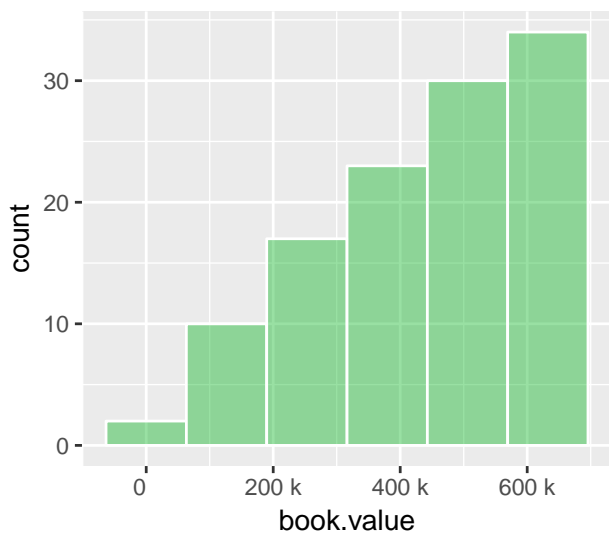
Description	Items	Value	%
<b>Audited Misstatements</b>	<b>17</b>	<b>7,629,887.00</b>	<b>14.93</b>
Audited Overstatements	17	7,629,887.00	14.93
Audited Understatements	0	0.00	0.00
Sample Misstatements	17	7,629,887.00	14.93
High Value Misstatements	0	0.00	-
<b>Upper Error Limit (Final)</b>	<b>-</b>	<b>44,543,446.32</b>	<b>21.17</b>
UEL (Low Error Rate)	-	44,543,446.32	21.17
UEL (High Error Rate)	-	42,954,274.47	20.41
<b>Most Likely Error</b>	<b>-</b>	<b>30,838,468.23</b>	<b>14.66</b>

### Recommendations

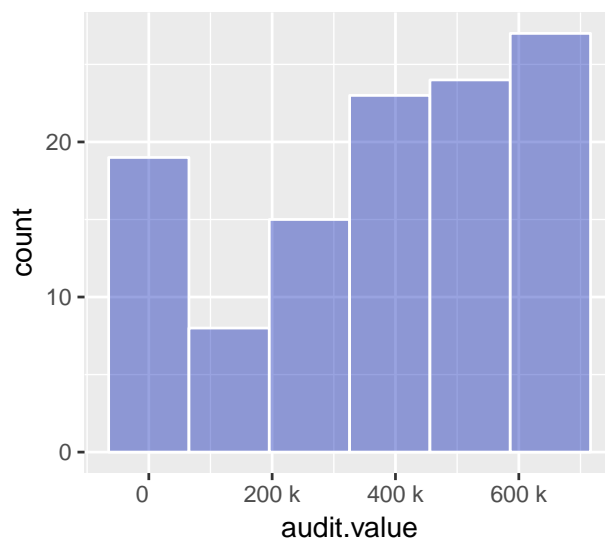
- Stratum results are not acceptable.
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## Gráficos

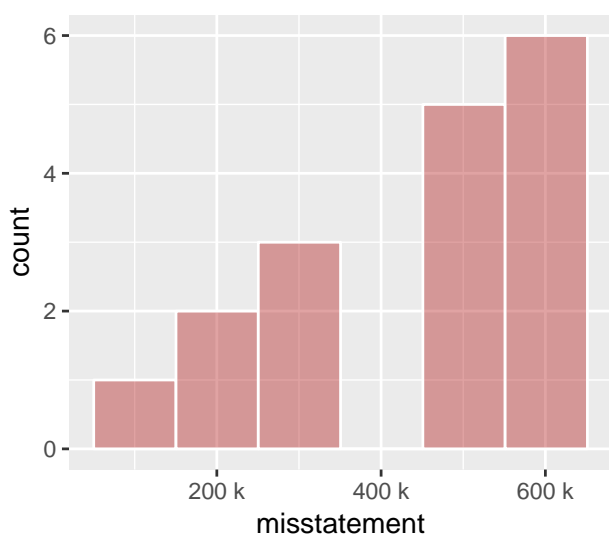
Sample value



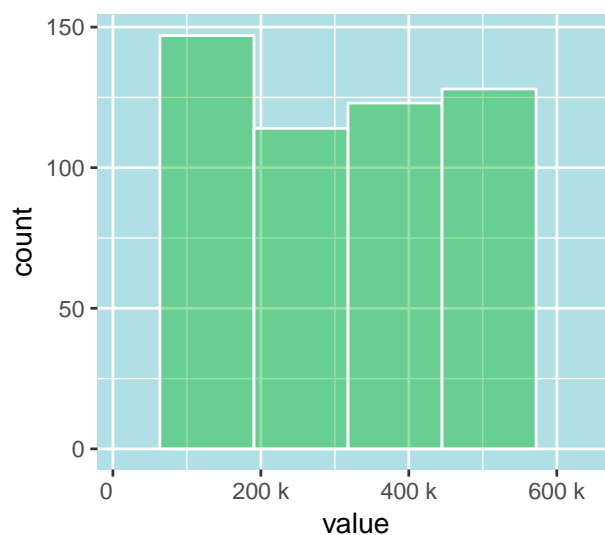
Audit value



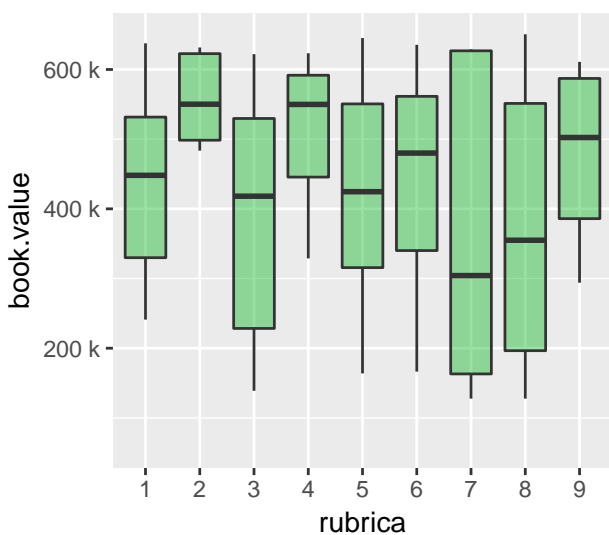
Sample misstatement



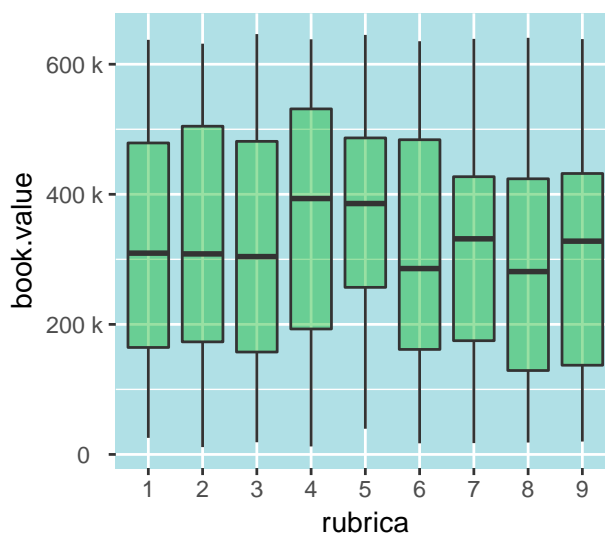
Population Value



Sample rubrica



Population rubrica



## Rubricas

Id	Description	Items	Value	%
1	rubrica 4	69	22,528,343.00	10.71
2	rubrica 10	81	27,357,221.00	13.00
3	rubrica 3	83	27,546,463.00	13.09
4	rubrica 8	59	21,146,100.00	10.05
5	rubrica 6	66	23,121,391.00	10.99
6	rubrica 5	72	22,702,352.00	10.79
7	rubrica 7	72	22,671,670.00	10.77
8	rubrica 9	73	21,503,330.00	10.22
9	rubrica 2	69	21,850,325.00	10.38