

Stratum 1

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	-	5,924,248.11	0.86

Extraction Parameters

Description	Items	Value	%
Sample	113	46,517,506.00	6.77
High Values	3	39,457,693.00	5.74
Audited	116	85,975,199.00	12.51
Population	1976	687,212,781.00	100.00

Evaluation Results

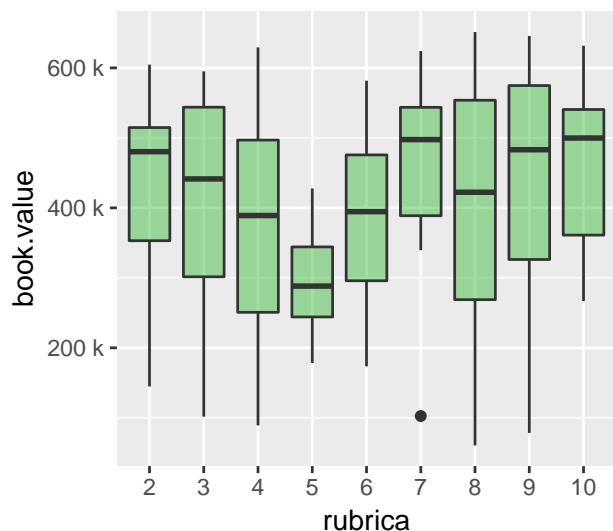
Description	Items	Value	%
Sample Misstatements	15	6,095,231.00	13.10
Sample Overstatements	15	6,095,231.00	13.10
Sample Understatements	0	0.00	0.00
High Value Misstatements	0	0.00	0.00
Audited Misstatements	15	6,095,231.00	7.09
Most Likely Error	-	85,985,188.67	13.27
Upper Error Limit (Low Error Rate)	*	127,620,363.50	19.70
Upper Error Limit (High Error Rate)	-	122,563,013.85	18.92

Recommendations

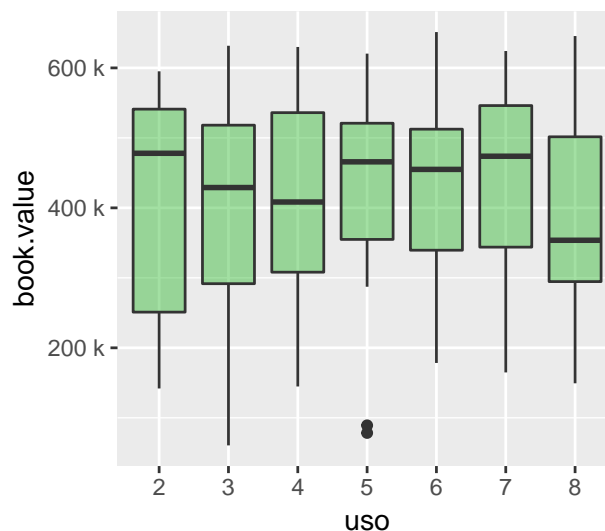
- You have to get further audit evidence or extend the sample.
- You have to book the MLE if it is material.

Gráficos

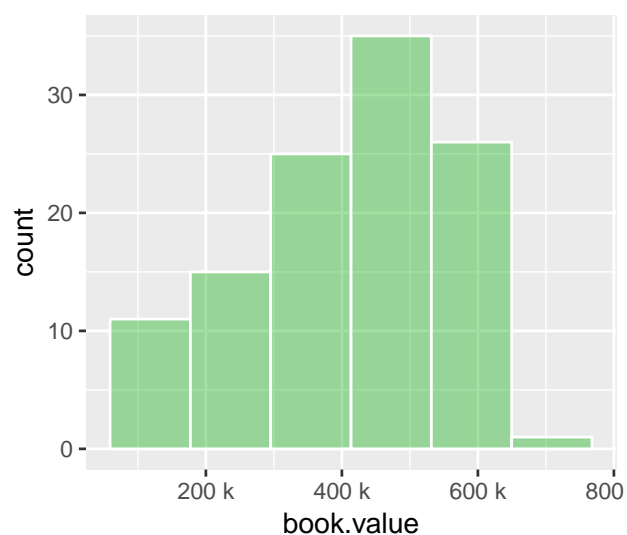
Boxplot – Sample rubrica



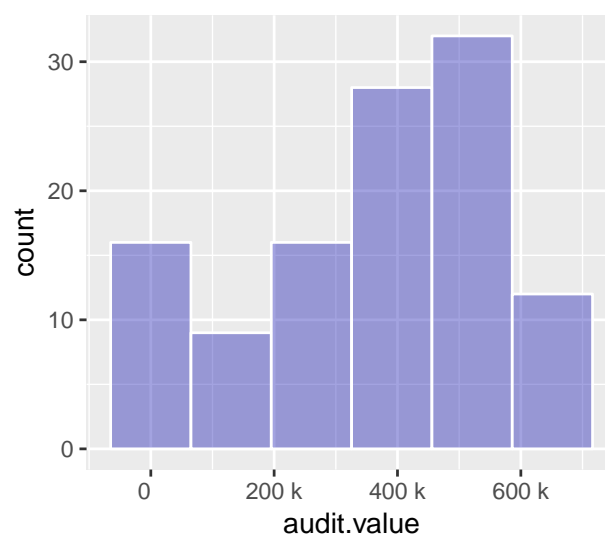
Boxplot – Sample itens de uso



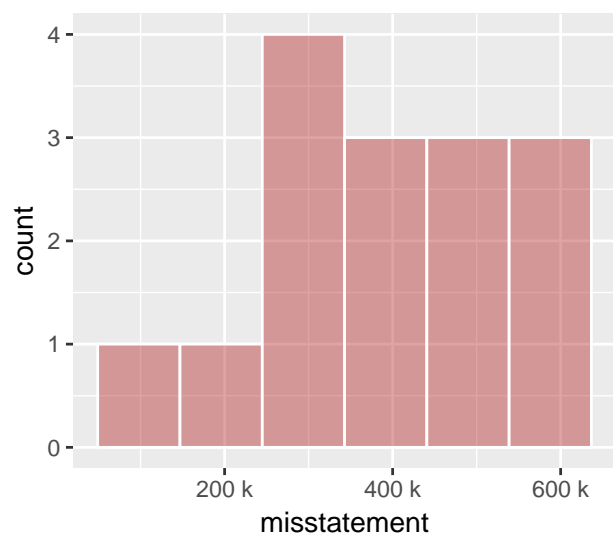
Histogram – Sample book.value



Histogram – Sample audit.value



Histogram – Sample misstatement



Cumsum – Population supplier

