Table 1: Statistical Sampling Results based on the Binomial Distribution — One-sided *p* Values against a Performance Materiality of 10 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	0.122	0.392	0.677	0.867	0.957	0.989	0.998	1.000	1.000	1.000	1.000
25	0.072	0.271	0.537	0.764	0.902	0.967	0.991	0.998	1.000	1.000	1.000
30	0.042	0.184	0.411	0.647	0.825	0.927	0.974	0.992	0.998	1.000	1.000
35	0.025	0.122	0.306	0.531	0.731	0.868	0.945	0.980	0.994	0.998	1.000
40	0.015	0.080	0.223	0.423	0.629	0.794	0.900	0.958	0.985	0.995	0.999
45	<0.01	0.052	0.159	0.329	0.527	0.708	0.841	0.924	0.968	0.988	0.996
50	<0.01	0.034	0.112	0.250	0.431	0.616	0.770	0.878	0.942	0.975	0.991
55	<0.01	0.022	0.077	0.187	0.345	0.524	0.690	0.820	0.906	0.956	0.981
60	<0.01	0.014	0.053	0.137	0.271	0.437	0.606	0.752	0.858	0.927	0.966
65	<0.01	<0.01	0.036	0.100	0.209	0.357	0.522	0.677	0.801	0.889	0.943
70	<0.01	<0.01	0.024	0.071	0.159	0.287	0.442	0.599	0.736	0.841	0.913
75	<0.01	<0.01	0.016	0.050	0.119	0.227	0.367	0.521	0.666	0.786	0.874
80	<0.01	<0.01	0.011	0.035	0.088	0.177	0.300	0.446	0.593	0.723	0.827
85	<0.01	<0.01	<0.01	0.025	0.064	0.136	0.242	0.375	0.520	0.657	0.772
90	<0.01	<0.01	<0.01	0.017	0.047	0.103	0.192	0.311	0.449	0.588	0.713
95	<0.01	<0.01	<0.01	0.012	0.033	0.078	0.151	0.255	0.382	0.518	0.649
100	<0.01	<0.01	<0.01	<0.01	0.024	0.058	0.117	0.206	0.321	0.451	0.583
125	<0.01	<0.01	<0.01	<0.01	<0.01	0.011	0.028	0.060	0.112	0.187	0.284
150	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.014	0.031	0.060	0.106
200	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01

Note:
This table presents one-sided p values against the null hypothesis θ = 0.1

Table 2: Statistical Sampling Results based on the Binomial Distribution —
One-sided *p* Values against a Performance Materiality of 5 Percent

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	0.358	0.736	0.925	0.984	0.997	1.000	1.000	1.000	1.000	1.000	1.000
25	0.277	0.642	0.873	0.966	0.993	0.999	1.000	1.000	1.000	1.000	1.000
30	0.215	0.554	0.812	0.939	0.984	0.997	0.999	1.000	1.000	1.000	1.000
35	0.166	0.472	0.746	0.904	0.971	0.993	0.998	1.000	1.000	1.000	1.000
40	0.129	0.399	0.677	0.862	0.952	0.986	0.997	0.999	1.000	1.000	1.000
45	0.099	0.335	0.608	0.813	0.927	0.976	0.993	0.998	1.000	1.000	1.000
50	0.077	0.279	0.541	0.760	0.896	0.962	0.988	0.997	0.999	1.000	1.000
55	0.060	0.232	0.477	0.705	0.860	0.944	0.981	0.994	0.998	1.000	1.000
60	0.046	0.192	0.417	0.647	0.820	0.921	0.970	0.990	0.997	0.999	1.000
65	0.036	0.158	0.363	0.590	0.775	0.894	0.957	0.984	0.995	0.999	1.000
70	0.028	0.129	0.314	0.534	0.728	0.863	0.940	0.977	0.992	0.998	0.999
75	0.021	0.106	0.270	0.480	0.679	0.828	0.919	0.966	0.988	0.996	0.999
80	0.017	0.086	0.231	0.428	0.629	0.789	0.895	0.953	0.982	0.993	0.998
85	0.013	0.070	0.196	0.380	0.579	0.748	0.867	0.938	0.974	0.990	0.997
90	<0.01	0.057	0.166	0.336	0.530	0.705	0.836	0.919	0.964	0.985	0.995
95	<0.01	0.046	0.141	0.295	0.482	0.661	0.802	0.897	0.952	0.979	0.992
100	<0.01	0.037	0.118	0.258	0.436	0.616	0.766	0.872	0.937	0.972	0.989
125	<0.01	0.012	0.048	0.124	0.246	0.401	0.565	0.712	0.825	0.903	0.951
150	<0.01	<0.01	0.018	0.055	0.126	0.234	0.373	0.523	0.664	0.781	0.868
200	<0.01	<0.01	<0.01	<0.01	0.026	0.062	0.124	0.213	0.327	0.455	0.583
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.016	0.034	0.065	0.112
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01

Note:
This table presents one-sided p values against the null hypothesis θ = 0.05

Table 3: Statistical Sampling Results based on the Binomial Distribution — One-sided *p* Values against a Performance Materiality of 2 Percent

Sample Size	0	1	2	3	4	5	6	7	8	9	10
				Actual Number of Misstatements Found							
20	0.668	0.940	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.603	0.911	0.987	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.545	0.879	0.978	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.493	0.845	0.967	0.995	0.999	1.000	1.000	1.000	1.000	1.000	1.000
40	0.446	0.810	0.954	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000
45	0.403	0.773	0.939	0.988	0.998	1.000	1.000	1.000	1.000	1.000	1.000
50	0.364	0.736	0.922	0.982	0.997	1.000	1.000	1.000	1.000	1.000	1.000
55	0.329	0.699	0.902	0.976	0.995	0.999	1.000	1.000	1.000	1.000	1.000
60	0.298	0.662	0.881	0.968	0.993	0.999	1.000	1.000	1.000	1.000	1.000
65	0.269	0.626	0.859	0.959	0.990	0.998	1.000	1.000	1.000	1.000	1.000
70	0.243	0.590	0.835	0.948	0.987	0.997	0.999	1.000	1.000	1.000	1.000
75	0.220	0.556	0.810	0.936	0.983	0.996	0.999	1.000	1.000	1.000	1.000
80	0.199	0.523	0.784	0.923	0.978	0.995	0.999	1.000	1.000	1.000	1.000
85	0.180	0.491	0.758	0.909	0.972	0.993	0.998	1.000	1.000	1.000	1.000
90	0.162	0.460	0.731	0.893	0.965	0.990	0.998	1.000	1.000	1.000	1.000
95	0.147	0.431	0.704	0.877	0.958	0.988	0.997	0.999	1.000	1.000	1.000
100	0.133	0.403	0.677	0.859	0.949	0.985	0.996	0.999	1.000	1.000	1.000
125	0.080	0.284	0.543	0.759	0.893	0.960	0.987	0.996	0.999	1.000	1.000
150	0.048	0.196	0.421	0.647	0.817	0.918	0.968	0.989	0.997	0.999	1.000
200	0.018	0.089	0.235	0.431	0.629	0.787	0.891	0.951	0.980	0.993	0.997
300	<0.01	0.017	0.060	0.149	0.282	0.444	0.606	0.745	0.849	0.918	0.959
400	<0.01	<0.01	0.013	0.041	0.097	0.188	0.311	0.452	0.593	0.718	0.818
500	<0.01	<0.01	<0.01	<0.01	0.028	0.065	0.128	0.217	0.331	0.457	0.583

Note:
This table presents d values against the null hypothesis θ = 0.02

Table 4: Statistical Sampling Results based on the Binomial Distribution — One-sided *p* Values against a Performance Materiality of 1 Percent

| Sample Size | Actual Number of Misstatements Found | | | | | | | | | | |
	0	1	2	3	4	5	6	7	8	9	10
20	0.818	0.983	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.778	0.974	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.740	0.964	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.703	0.952	0.995	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.669	0.939	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.636	0.925	0.990	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
50	0.605	0.911	0.986	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
55	0.575	0.895	0.982	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
60	0.547	0.879	0.978	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
65	0.520	0.862	0.972	0.996	0.999	1.000	1.000	1.000	1.000	1.000	1.000
70	0.495	0.845	0.967	0.995	0.999	1.000	1.000	1.000	1.000	1.000	1.000
75	0.471	0.827	0.960	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000
80	0.448	0.809	0.953	0.991	0.999	1.000	1.000	1.000	1.000	1.000	1.000
85	0.426	0.791	0.946	0.989	0.998	1.000	1.000	1.000	1.000	1.000	1.000
90	0.405	0.773	0.938	0.987	0.998	1.000	1.000	1.000	1.000	1.000	1.000
95	0.385	0.754	0.930	0.984	0.997	1.000	1.000	1.000	1.000	1.000	1.000
100	0.366	0.736	0.921	0.982	0.997	0.999	1.000	1.000	1.000	1.000	1.000
125	0.285	0.644	0.869	0.963	0.991	0.998	1.000	1.000	1.000	1.000	1.000
150	0.221	0.557	0.809	0.935	0.982	0.996	0.999	1.000	1.000	1.000	1.000
200	0.134	0.405	0.677	0.858	0.948	0.984	0.996	0.999	1.000	1.000	1.000
300	0.049	0.198	0.422	0.647	0.816	0.917	0.967	0.989	0.996	0.999	1.000
400	0.018	0.090	0.237	0.432	0.629	0.786	0.890	0.950	0.979	0.992	0.997
500	<0.01	0.040	0.123	0.264	0.440	0.616	0.763	0.868	0.933	0.969	0.987

Note:
This table presents one-sided p values against the null hypothesis θ = 0.01