

Table 1: Statistical Sampling Results based on the Gamma Distribution — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 10 Percent

	Actual Sum of Taints Found												
Sample Size	0	1	2	3	4	5	6	7	8	9	10		
20	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05		
25	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62		
30	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47		
35	4.18	2.46	1.32	0.42	-0.37	-1.12	-1.89	-2.69	-3.56	-4.50	-5.51		
40	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71		
45	5.19	3.33	2.10	1.16	0.38	-0.33	-1.01	-1.70	-2.42	-3.19	-4.03		
50	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44		
55	6.19	4.21	2.87	1.86	1.05	0.34	-0.30	-0.93	-1.56	-2.22	-2.92		
60	6.69	4.64	3.25	2.21	1.37	0.66	0.01	-0.59	-1.20	-1.82	-2.47		
65	7.19	5.08	3.64	2.55	1.69	0.96	0.32	-0.28	-0.86	-1.45	-2.06		
70	7.69	5.53	4.03	2.90	2.01	1.26	0.61	0.01	-0.55	-1.12	-1.70		
75	8.19	5.97	4.43	3.25	2.32	1.56	0.89	0.30	-0.26	-0.81	-1.36		
80	8.69	6.42	4.82	3.61	2.65	1.85	1.17	0.57	0.01	-0.52	-1.05		
85	9.19	6.87	5.23	3.97	2.97	2.15	1.45	0.84	0.28	-0.25	-0.77		
90	9.69	7.32	5.63	4.34	3.30	2.45	1.73	1.10	0.54	0.01	-0.50		
95	10.19	7.78	6.05	4.70	3.63	2.75	2.01	1.37	0.79	0.27	-0.24		
100	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01		
125	13.19	10.54	8.58	7.01	5.72	4.65	3.74	2.97	2.30	1.71	1.18		
150	15.69	12.88	10.75	9.03	7.59	6.36	5.32	4.41	3.62	2.94	2.33		
200	20.69	17.62	15.23	13.25	11.55	10.07	8.77	7.63	6.61	5.70	4.90		
300	30.69	27.24	24.47	22.11	20.04	18.19	16.52	15.00	13.62	12.35	11.18		
400	40.69	36.96	33.93	31.29	28.95	26.82	24.88	23.09	21.44	19.90	18.46		
500	50.69	46.75	43.50	40.65	38.09	35.75	33.59	31.59	29.72	27.97	26.33		



Table 2: Statistical Sampling Results based on the Gamma Distribution — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 5 Percent

	Actual Sum of Taints Found												
Sample Size	0	1	2	3	4	5	6	7	8	9	10		
20	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25		
25	1.79	0.32	-0.81	-1.88	-2.99	-4.21	-5.55	-7.00	-8.55	-10.21	-11.96		
30	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86		
35	2.35	0.85	-0.23	-1.21	-2.18	-3.22	-4.36	-5.59	-6.93	-8.37	-9.90		
40	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05		
45	2.89	1.34	0.26	-0.66	-1.55	-2.47	-3.45	-4.52	-5.69	-6.95	-8.30		
50	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62		
55	3.41	1.80	0.70	-0.20	-1.03	-1.86	-2.73	-3.68	-4.71	-5.82	-7.02		
60	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47		
65	3.92	2.24	1.12	0.22	-0.58	-1.35	-2.14	-2.99	-3.91	-4.90	-5.97		
70	4.18	2.46	1.32	0.42	-0.37	-1.12	-1.89	-2.69	-3.56	-4.50	-5.51		
75	4.43	2.68	1.52	0.61	-0.17	-0.91	-1.65	-2.42	-3.24	-4.13	-5.09		
80	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71		
85	4.94	3.12	1.91	0.98	0.20	-0.51	-1.21	-1.92	-2.68	-3.48	-4.35		
90	5.19	3.33	2.10	1.16	0.38	-0.33	-1.01	-1.70	-2.42	-3.19	-4.03		
95	5.44	3.55	2.29	1.34	0.55	-0.16	-0.82	-1.49	-2.19	-2.93	-3.72		
100	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44		
125	6.94	4.86	3.44	2.38	1.53	0.81	0.17	-0.44	-1.03	-1.63	-2.26		
150	8.19	5.97	4.43	3.25	2.32	1.56	0.89	0.30	-0.26	-0.81	-1.36		
200	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01		
300	15.69	12.88	10.75	9.03	7.59	6.36	5.32	4.41	3.62	2.94	2.33		
400	20.69	17.62	15.23	13.25	11.55	10.07	8.77	7.63	6.61	5.70	4.90		
500	25.69	22.41	19.82	17.63	15.72	14.04	12.54	11.19	9.98	8.87	7.88		



Table 3: Statistical Sampling Results based on the Gamma Distribution — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 2 Percent

	Actual Sum of Taints Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.68	-0.85	-2.22	-3.65	-5.24	-6.97	-8.85	-10.86	-12.98	-15.20	-17.52
25	0.83	-0.69	-2.00	-3.37	-4.88	-6.53	-8.32	-10.24	-12.28	-14.42	-16.65
30	0.97	-0.53	-1.80	-3.12	-4.55	-6.13	-7.85	-9.69	-11.64	-13.70	-15.85
35	1.11	-0.38	-1.62	-2.88	-4.26	-5.76	-7.41	-9.18	-11.06	-13.05	-15.13
40	1.24	-0.24	-1.45	-2.67	-3.98	-5.43	-7.01	-8.71	-10.53	-12.44	-14.45
45	1.37	-0.11	-1.30	-2.47	-3.74	-5.12	-6.64	-8.28	-10.03	-11.89	-13.83
50	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25
55	1.61	0.14	-1.01	-2.12	-3.29	-4.58	-5.98	-7.51	-9.15	-10.88	-12.71
60	1.73	0.26	-0.87	-1.95	-3.09	-4.33	-5.69	-7.16	-8.75	-10.43	-12.21
65	1.85	0.37	-0.75	-1.80	-2.90	-4.10	-5.41	-6.84	-8.37	-10.00	-11.73
70	1.96	0.48	-0.63	-1.66	-2.73	-3.88	-5.15	-6.53	-8.02	-9.60	-11.28
75	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86
80	2.19	0.70	-0.40	-1.39	-2.40	-3.49	-4.68	-5.97	-7.37	-8.87	-10.46
85	2.30	0.80	-0.29	-1.27	-2.25	-3.31	-4.46	-5.72	-7.08	-8.53	-10.08
90	2.41	0.90	-0.18	-1.15	-2.11	-3.14	-4.25	-5.47	-6.79	-8.21	-9.72
95	2.52	1.00	-0.08	-1.03	-1.98	-2.98	-4.06	-5.24	-6.53	-7.91	-9.38
100	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
125	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62
150	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
200	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
300	6.69	4.64	3.25	2.21	1.37	0.66	0.01	-0.59	-1.20	-1.82	-2.47
400	8.69	6.42	4.82	3.61	2.65	1.85	1.17	0.57	0.01	-0.52	-1.05
500	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01



Table 4: Statistical Sampling Results based on the Gamma Distribution — Logarithmic Impartial Bayes Factors in favor of Tolerable Misstatement for a Performance Materiality of 1 Percent

	Actual Sum of Taints Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.37	-1.24	-2.72	-4.32	-6.09	-8.02	-10.09	-12.30	-14.62	-17.04	-19.56
25	0.45	-1.13	-2.58	-4.14	-5.85	-7.73	-9.75	-11.91	-14.17	-16.54	-19.01
30	0.53	-1.04	-2.46	-3.97	-5.64	-7.46	-9.44	-11.54	-13.75	-16.07	-18.49
35	0.61	-0.94	-2.33	-3.81	-5.43	-7.21	-9.14	-11.19	-13.36	-15.63	-17.99
40	0.68	-0.85	-2.22	-3.65	-5.24	-6.97	-8.85	-10.86	-12.98	-15.20	-17.52
45	0.76	-0.77	-2.11	-3.51	-5.05	-6.74	-8.58	-10.54	-12.62	-14.80	-17.07
50	0.83	-0.69	-2.00	-3.37	-4.88	-6.53	-8.32	-10.24	-12.28	-14.42	-16.65
55	0.90	-0.61	-1.90	-3.24	-4.71	-6.32	-8.08	-9.96	-11.96	-14.05	-16.24
60	0.97	-0.53	-1.80	-3.12	-4.55	-6.13	-7.85	-9.69	-11.64	-13.70	-15.85
65	1.04	-0.45	-1.71	-3.00	-4.40	-5.94	-7.62	-9.43	-11.35	-13.37	-15.48
70	1.11	-0.38	-1.62	-2.88	-4.26	-5.76	-7.41	-9.18	-11.06	-13.05	-15.13
75	1.17	-0.31	-1.54	-2.77	-4.12	-5.59	-7.21	-8.94	-10.79	-12.74	-14.78
80	1.24	-0.24	-1.45	-2.67	-3.98	-5.43	-7.01	-8.71	-10.53	-12.44	-14.45
85	1.30	-0.17	-1.37	-2.57	-3.86	-5.27	-6.82	-8.49	-10.28	-12.16	-14.14
90	1.37	-0.11	-1.30	-2.47	-3.74	-5.12	-6.64	-8.28	-10.03	-11.89	-13.83
95	1.43	-0.04	-1.22	-2.38	-3.62	-4.98	-6.47	-8.08	-9.80	-11.62	-13.54
100	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25
125	1.79	0.32	-0.81	-1.88	-2.99	-4.21	-5.55	-7.00	-8.55	-10.21	-11.96
150	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86
200	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
300	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
400	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
500	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44