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

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.135	0.406	0.677	0.857	0.947	0.983	0.995	0.999	1.000	1.000	1.000
25	0.082	0.287	0.544	0.758	0.891	0.958	0.986	0.996	0.999	1.000	1.000
30	0.050	0.199	0.423	0.647	0.815	0.916	0.966	0.988	0.996	0.999	1.000
35	0.030	0.136	0.321	0.537	0.725	0.858	0.935	0.973	0.990	0.997	0.999
40	0.018	0.092	0.238	0.433	0.629	0.785	0.889	0.949	0.979	0.992	0.997
45	0.011	0.061	0.174	0.342	0.532	0.703	0.831	0.913	0.960	0.983	0.993
50	<0.01	0.040	0.125	0.265	0.440	0.616	0.762	0.867	0.932	0.968	0.986
55	<0.01	0.027	0.088	0.202	0.358	0.529	0.686	0.809	0.894	0.946	0.975
60	<0.01	0.017	0.062	0.151	0.285	0.446	0.606	0.744	0.847	0.916	0.957
65	<0.01	0.011	0.043	0.112	0.224	0.369	0.527	0.673	0.792	0.877	0.933
70	<0.01	<0.01	0.030	0.082	0.173	0.301	0.450	0.599	0.729	0.830	0.901
75	<0.01	<0.01	0.020	0.059	0.132	0.241	0.378	0.525	0.662	0.776	0.862
80	<0.01	<0.01	0.014	0.042	0.100	0.191	0.313	0.453	0.593	0.717	0.816
85	<0.01	<0.01	<0.01	0.030	0.074	0.150	0.256	0.386	0.523	0.653	0.763
90	<0.01	<0.01	<0.01	0.021	0.055	0.116	0.207	0.324	0.456	0.587	0.706
95	<0.01	<0.01	<0.01	0.015	0.040	0.089	0.165	0.269	0.392	0.522	0.645
100	<0.01	<0.01	<0.01	0.010	0.029	0.067	0.130	0.220	0.333	0.458	0.583
125	<0.01	<0.01	<0.01	<0.01	<0.01	0.015	0.035	0.070	0.125	0.201	0.297
150	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.018	0.037	0.070	0.118
200	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.011
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 $\theta = 0.1$

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

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.368	0.736	0.920	0.981	0.996	0.999	1.000	1.000	1.000	1.000	1.000
25	0.287	0.645	0.868	0.962	0.991	0.998	1.000	1.000	1.000	1.000	1.000
30	0.223	0.558	0.809	0.934	0.981	0.996	0.999	1.000	1.000	1.000	1.000
35	0.174	0.478	0.744	0.899	0.967	0.991	0.998	1.000	1.000	1.000	1.000
40	0.135	0.406	0.677	0.857	0.947	0.983	0.995	0.999	1.000	1.000	1.000
45	0.105	0.343	0.609	0.809	0.922	0.973	0.992	0.998	0.999	1.000	1.000
50	0.082	0.287	0.544	0.758	0.891	0.958	0.986	0.996	0.999	1.000	1.000
55	0.064	0.240	0.481	0.703	0.855	0.939	0.978	0.993	0.998	0.999	1.000
60	0.050	0.199	0.423	0.647	0.815	0.916	0.966	0.988	0.996	0.999	1.000
65	0.039	0.165	0.370	0.591	0.772	0.889	0.952	0.982	0.994	0.998	0.999
70	0.030	0.136	0.321	0.537	0.725	0.858	0.935	0.973	0.990	0.997	0.999
75	0.024	0.112	0.277	0.484	0.678	0.823	0.914	0.962	0.985	0.995	0.998
80	0.018	0.092	0.238	0.433	0.629	0.785	0.889	0.949	0.979	0.992	0.997
85	0.014	0.075	0.204	0.386	0.580	0.745	0.862	0.933	0.970	0.988	0.996
90	0.011	0.061	0.174	0.342	0.532	0.703	0.831	0.913	0.960	0.983	0.993
95	<0.01	0.050	0.147	0.302	0.485	0.660	0.798	0.891	0.947	0.976	0.990
100	<0.01	0.040	0.125	0.265	0.440	0.616	0.762	0.867	0.932	0.968	0.986
125	<0.01	0.014	0.052	0.130	0.253	0.406	0.566	0.709	0.820	0.898	0.946
150	<0.01	<0.01	0.020	0.059	0.132	0.241	0.378	0.525	0.662	0.776	0.862
200	<0.01	<0.01	<0.01	0.010	0.029	0.067	0.130	0.220	0.333	0.458	0.583
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.018	0.037	0.070	0.118
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.011
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 Poisson Distribution — One-sided *p* Values against a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.670	0.938	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.607	0.910	0.986	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.549	0.878	0.977	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.497	0.844	0.966	0.994	0.999	1.000	1.000	1.000	1.000	1.000	1.000
40	0.449	0.809	0.953	0.991	0.999	1.000	1.000	1.000	1.000	1.000	1.000
45	0.407	0.772	0.937	0.987	0.998	1.000	1.000	1.000	1.000	1.000	1.000
50	0.368	0.736	0.920	0.981	0.996	0.999	1.000	1.000	1.000	1.000	1.000
55	0.333	0.699	0.900	0.974	0.995	0.999	1.000	1.000	1.000	1.000	1.000
60	0.301	0.663	0.879	0.966	0.992	0.998	1.000	1.000	1.000	1.000	1.000
65	0.273	0.627	0.857	0.957	0.989	0.998	1.000	1.000	1.000	1.000	1.000
70	0.247	0.592	0.833	0.946	0.986	0.997	0.999	1.000	1.000	1.000	1.000
75	0.223	0.558	0.809	0.934	0.981	0.996	0.999	1.000	1.000	1.000	1.000
80	0.202	0.525	0.783	0.921	0.976	0.994	0.999	1.000	1.000	1.000	1.000
85	0.183	0.493	0.757	0.907	0.970	0.992	0.998	1.000	1.000	1.000	1.000
90	0.165	0.463	0.731	0.891	0.964	0.990	0.997	0.999	1.000	1.000	1.000
95	0.150	0.434	0.704	0.875	0.956	0.987	0.997	0.999	1.000	1.000	1.000
100	0.135	0.406	0.677	0.857	0.947	0.983	0.995	0.999	1.000	1.000	1.000
125	0.082	0.287	0.544	0.758	0.891	0.958	0.986	0.996	0.999	1.000	1.000
150	0.050	0.199	0.423	0.647	0.815	0.916	0.966	0.988	0.996	0.999	1.000
200	0.018	0.092	0.238	0.433	0.629	0.785	0.889	0.949	0.979	0.992	0.997
300	<0.01	0.017	0.062	0.151	0.285	0.446	0.606	0.744	0.847	0.916	0.957
400	<0.01	<0.01	0.014	0.042	0.100	0.191	0.313	0.453	0.593	0.717	0.816
500	<0.01	<0.01	<0.01	0.010	0.029	0.067	0.130	0.220	0.333	0.458	0.583

Note:
This table presents one-sided p values against the null hypothesis $\theta = 0.02$

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

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.819	0.982	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.779	0.974	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.741	0.963	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.705	0.951	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.670	0.938	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.638	0.925	0.989	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
50	0.607	0.910	0.986	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
55	0.577	0.894	0.982	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
60	0.549	0.878	0.977	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
65	0.522	0.861	0.972	0.996	0.999	1.000	1.000	1.000	1.000	1.000	1.000
70	0.497	0.844	0.966	0.994	0.999	1.000	1.000	1.000	1.000	1.000	1.000
75	0.472	0.827	0.959	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000
80	0.449	0.809	0.953	0.991	0.999	1.000	1.000	1.000	1.000	1.000	1.000
85	0.427	0.791	0.945	0.989	0.998	1.000	1.000	1.000	1.000	1.000	1.000
90	0.407	0.772	0.937	0.987	0.998	1.000	1.000	1.000	1.000	1.000	1.000
95	0.387	0.754	0.929	0.984	0.997	1.000	1.000	1.000	1.000	1.000	1.000
100	0.368	0.736	0.920	0.981	0.996	0.999	1.000	1.000	1.000	1.000	1.000
125	0.287	0.645	0.868	0.962	0.991	0.998	1.000	1.000	1.000	1.000	1.000
150	0.223	0.558	0.809	0.934	0.981	0.996	0.999	1.000	1.000	1.000	1.000
200	0.135	0.406	0.677	0.857	0.947	0.983	0.995	0.999	1.000	1.000	1.000
300	0.050	0.199	0.423	0.647	0.815	0.916	0.966	0.988	0.996	0.999	1.000
400	0.018	0.092	0.238	0.433	0.629	0.785	0.889	0.949	0.979	0.992	0.997
500	<0.01	0.040	0.125	0.265	0.440	0.616	0.762	0.867	0.932	0.968	0.986

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