



Table 1: Statistical Sample Sizes based on the Poisson Distribution — 10 Percent Risk of Overreliance  
(with expected sum of taints in parentheses)

Expected Deviation Rate	Performance Materiality											
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%
0%	231 (0)	116 (0)	77 (0)	58 (0)	47 (0)	39 (0)	33 (0)	29 (0)	26 (0)	24 (0)	16 (0)	12 (0)
0.25%	383 (0.96)	146 (0.36)	90 (0.22)	65 (0.16)	51 (0.13)	42 (0.1)	36 (0.09)	31 (0.08)	27 (0.07)	25 (0.06)	16 (0.04)	12 (0.03)
0.5%	799 (4)	192 (0.96)	106 (0.53)	73 (0.36)	56 (0.28)	45 (0.22)	38 (0.19)	33 (0.16)	29 (0.14)	26 (0.13)	17 (0.08)	13 (0.06)
0.75%	2925 (21.94)	266 (1.99)	128 (0.96)	83 (0.62)	62 (0.46)	49 (0.37)	41 (0.31)	35 (0.26)	30 (0.22)	27 (0.2)	17 (0.13)	13 (0.1)
1%		400 (4)	158 (1.58)	96 (0.96)	69 (0.69)	53 (0.53)	44 (0.44)	37 (0.37)	32 (0.32)	28 (0.28)	18 (0.18)	13 (0.13)
1.25%		681 (8.51)	201 (2.51)	112 (1.4)	77 (0.96)	58 (0.73)	47 (0.59)	39 (0.49)	34 (0.43)	30 (0.38)	18 (0.22)	13 (0.16)
1.5%		1463 (21.95)	267 (4)	133 (1.99)	87 (1.3)	64 (0.96)	51 (0.76)	42 (0.63)	36 (0.54)	31 (0.46)	19 (0.28)	14 (0.21)
1.75%			373 (6.53)	161 (2.82)	99 (1.73)	71 (1.24)	55 (0.96)	45 (0.79)	38 (0.66)	33 (0.58)	20 (0.35)	14 (0.25)
2%			566 (11.32)	200 (4)	115 (2.3)	79 (1.58)	60 (1.2)	48 (0.96)	40 (0.8)	35 (0.7)	20 (0.4)	14 (0.28)
2.25%			975 (21.94)	256 (5.76)	135 (3.04)	89 (2)	66 (1.48)	52 (1.17)	43 (0.97)	37 (0.83)	21 (0.47)	15 (0.34)
2.5%			2122 (53.05)	341 (8.53)	160 (4)	101 (2.53)	73 (1.83)	56 (1.4)	46 (1.15)	39 (0.98)	22 (0.55)	15 (0.38)
2.75%				480 (13.2)	194 (5.34)	115 (3.16)	80 (2.2)	61 (1.68)	49 (1.35)	41 (1.13)	22 (0.6)	15 (0.41)
3%				732 (21.96)	242 (7.26)	134 (4.02)	90 (2.7)	67 (2.01)	53 (1.59)	44 (1.32)	23 (0.69)	16 (0.48)
3.25%				1269 (41.24)	310 (10.08)	157 (5.1)	101 (3.28)	73 (2.37)	57 (1.85)	47 (1.53)	24 (0.78)	16 (0.52)
3.5%				2781 (97.34)	414 (14.49)	187 (6.55)	115 (4.03)	81 (2.84)	62 (2.17)	50 (1.75)	25 (0.88)	17 (0.6)
3.75%					585 (21.94)	227 (8.51)	131 (4.91)	90 (3.38)	67 (2.51)	54 (2.02)	26 (0.98)	17 (0.64)
4%					897 (35.88)	283 (11.32)	152 (6.08)	100 (4)	74 (2.96)	58 (2.32)	27 (1.08)	18 (0.72)
4.25%					1562 (66.39)	364 (15.47)	179 (7.61)	113 (4.8)	81 (3.44)	62 (2.64)	28 (1.19)	18 (0.76)
4.5%					3439 (154.75)	488 (21.96)	213 (9.58)	128 (5.76)	89 (4)	68 (3.06)	29 (1.3)	19 (0.86)
4.75%						691 (32.82)	260 (12.35)	147 (6.98)	99 (4.7)	73 (3.47)	31 (1.47)	19 (0.9)
5%						1061 (53.05)	325 (16.25)	171 (8.55)	111 (5.55)	80 (4)	32 (1.6)	20 (1)
5.25%						1854 (97.33)	418 (21.95)	201 (10.55)	125 (6.56)	88 (4.62)	33 (1.73)	20 (1.05)
5.5%						4096 (225.28)	561 (30.86)	240 (13.2)	142 (7.81)	97 (5.34)	35 (1.92)	21 (1.16)
5.75%							797 (45.83)	293 (16.85)	163 (9.37)	108 (6.21)	37 (2.13)	21 (1.21)
6%							1226 (73.56)	366 (21.96)	189 (11.34)	121 (7.26)	39 (2.34)	22 (1.32)
6.25%							2146 (134.12)	472 (29.5)	223 (13.94)	137 (8.56)	41 (2.56)	23 (1.44)
6.5%							4754 (309.01)	635 (41.27)	267 (17.36)	155 (10.08)	43 (2.8)	24 (1.56)
6.75%								902 (60.89)	325 (21.94)	178 (12.02)	45 (3.04)	24 (1.62)
7%								1391 (97.37)	407 (28.49)	207 (14.49)	48 (3.36)	25 (1.75)
7.25%								2439 (176.83)	526 (38.13)	245 (17.76)	51 (3.7)	26 (1.88)
7.5%									708 (53.1)	293 (21.97)	54 (4.05)	27 (2.02)
7.75%									1007 (78.04)	358 (27.75)	57 (4.42)	28 (2.17)
8%									1555 (124.4)	449 (35.92)	61 (4.88)	29 (2.32)
8.25%									2731 (225.31)	580 (47.85)	65 (5.36)	30 (2.48)
8.5%										781 (66.39)	70 (5.95)	31 (2.64)
8.75%										1113 (97.39)	75 (6.56)	33 (2.89)
9%										1720 (154.8)	81 (7.29)	34 (3.06)
9.25%										3023 (279.63)	88 (8.14)	35 (3.24)
9.5%											95 (9.03)	37 (3.52)
9.75%											104 (10.14)	39 (3.8)
10%											114 (11.4)	40 (4)

Note:  
Sample sizes over 5000 items are not shown.



Table 2: Statistical Sample Sizes based on the Poisson Distribution — 5 Percent Risk of Overreliance  
(with expected sum of taints in parentheses)

Expected Deviation Rate	Performance Materiality											
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%
0%	300 (0)	150 (0)	100 (0)	75 (0)	60 (0)	50 (0)	43 (0)	38 (0)	34 (0)	30 (0)	20 (0)	15 (0)
0.25%	524 (1.31)	195 (0.49)	119 (0.3)	85 (0.21)	67 (0.17)	55 (0.14)	46 (0.12)	40 (0.1)	36 (0.09)	32 (0.08)	21 (0.05)	16 (0.04)
0.5%	1154 (5.77)	262 (1.31)	143 (0.72)	98 (0.49)	74 (0.37)	60 (0.3)	50 (0.25)	43 (0.22)	38 (0.19)	34 (0.17)	22 (0.11)	16 (0.08)
0.75%	4487 (33.65)	374 (2.8)	175 (1.31)	113 (0.85)	83 (0.62)	65 (0.49)	54 (0.4)	46 (0.34)	40 (0.3)	35 (0.26)	23 (0.17)	17 (0.13)
1%		577 (5.77)	220 (2.2)	131 (1.31)	93 (0.93)	72 (0.72)	58 (0.58)	49 (0.49)	42 (0.42)	37 (0.37)	23 (0.23)	17 (0.17)
1.25%		1013 (12.66)	285 (3.56)	156 (1.95)	105 (1.31)	79 (0.99)	63 (0.79)	53 (0.66)	45 (0.56)	39 (0.49)	24 (0.3)	17 (0.21)
1.5%		2244 (33.66)	385 (5.77)	187 (2.8)	120 (1.8)	88 (1.32)	69 (1.03)	57 (0.86)	48 (0.72)	42 (0.63)	25 (0.38)	18 (0.27)
1.75%			550 (9.63)	230 (4.03)	139 (2.43)	98 (1.72)	75 (1.31)	61 (1.07)	51 (0.89)	44 (0.77)	26 (0.46)	18 (0.32)
2%			850 (17)	289 (5.78)	162 (3.24)	110 (2.2)	83 (1.66)	66 (1.32)	55 (1.1)	47 (0.94)	27 (0.54)	19 (0.38)
2.25%			1496 (33.66)	375 (8.44)	192 (4.32)	125 (2.81)	91 (2.05)	72 (1.62)	59 (1.33)	50 (1.12)	28 (0.63)	19 (0.43)
2.5%			3329 (83.23)	507 (12.68)	231 (5.78)	143 (3.58)	101 (2.53)	78 (1.95)	63 (1.58)	53 (1.33)	29 (0.73)	20 (0.5)
2.75%				724 (19.91)	284 (7.81)	165 (4.54)	113 (3.11)	85 (2.34)	68 (1.87)	56 (1.54)	30 (0.82)	20 (0.55)
3%				1122 (33.66)	357 (10.71)	193 (5.79)	128 (3.84)	94 (2.82)	74 (2.22)	60 (1.8)	31 (0.93)	21 (0.63)
3.25%				1978 (64.28)	464 (15.08)	228 (7.41)	145 (4.71)	104 (3.38)	80 (2.6)	65 (2.11)	33 (1.07)	22 (0.72)
3.5%				4412 (154.42)	628 (21.98)	275 (9.63)	165 (5.78)	115 (4.03)	87 (3.05)	70 (2.45)	34 (1.19)	22 (0.77)
3.75%					898 (33.67)	338 (12.67)	191 (7.16)	129 (4.84)	95 (3.56)	75 (2.81)	35 (1.31)	23 (0.86)
4%					1393 (55.72)	425 (17)	223 (8.92)	145 (5.8)	105 (4.2)	81 (3.24)	37 (1.48)	24 (0.96)
4.25%					2460 (104.55)	553 (23.5)	265 (11.26)	164 (6.97)	116 (4.93)	88 (3.74)	39 (1.66)	24 (1.02)
4.5%						748 (33.66)	319 (14.35)	188 (8.46)	129 (5.8)	96 (4.32)	40 (1.8)	25 (1.12)
4.75%						1071 (50.87)	392 (18.62)	217 (10.31)	144 (6.84)	105 (4.99)	42 (2)	26 (1.24)
5%						1665 (83.25)	493 (24.65)	254 (12.7)	162 (8.1)	116 (5.8)	44 (2.2)	27 (1.35)
5.25%						2941 (154.4)	641 (33.65)	301 (15.8)	184 (9.66)	128 (6.72)	47 (2.47)	28 (1.47)
5.5%							869 (47.8)	362 (19.91)	210 (11.55)	142 (7.81)	49 (2.69)	28 (1.54)
5.75%							1245 (71.59)	445 (25.59)	243 (13.97)	159 (9.14)	52 (2.99)	29 (1.67)
6%							1935 (116.1)	561 (33.66)	284 (17.04)	179 (10.74)	54 (3.24)	30 (1.8)
6.25%							3423 (213.94)	730 (45.62)	337 (21.06)	203 (12.69)	57 (3.56)	32 (2)
6.5%								989 (64.28)	406 (26.39)	232 (15.08)	61 (3.97)	33 (2.15)
6.75%								1418 (95.72)	499 (33.68)	268 (18.09)	64 (4.32)	34 (2.29)
7%								2206 (154.42)	629 (44.03)	314 (21.98)	68 (4.76)	35 (2.45)
7.25%								3904 (283.04)	819 (59.38)	372 (26.97)	73 (5.29)	36 (2.61)
7.5%									1110 (83.25)	449 (33.67)	77 (5.77)	38 (2.85)
7.75%									1592 (123.38)	553 (42.86)	83 (6.43)	39 (3.02)
8%									2477 (198.16)	697 (55.76)	88 (7.04)	41 (3.28)
8.25%									4385 (361.76)	907 (74.83)	95 (7.84)	43 (3.55)
8.5%										1230 (104.55)	102 (8.67)	44 (3.74)
8.75%										1765 (154.44)	110 (9.63)	46 (4.03)
9%										2748 (247.32)	119 (10.71)	48 (4.32)
9.25%										4866 (450.11)	130 (12.03)	51 (4.72)
9.5%											142 (13.49)	53 (5.04)
9.75%											155 (15.11)	55 (5.36)
10%											170 (17)	58 (5.8)

Note:  
Sample sizes over 5000 items are not shown.



Table 3: Statistical Sample Sizes based on the Poisson Distribution — 1 Percent Risk of Overreliance  
(with expected sum of taints in parentheses)

Expected Errors	Performance Materiality											
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%
0%	461 (0)	231 (0)	154 (0)	116 (0)	93 (0)	77 (0)	66 (0)	58 (0)	52 (0)	47 (0)	31 (0)	24 (0)
0.25%	871 (2.18)	311 (0.78)	187 (0.47)	134 (0.34)	104 (0.26)	85 (0.21)	72 (0.18)	62 (0.16)	55 (0.14)	49 (0.12)	32 (0.08)	24 (0.06)
0.5%	2045 (10.22)	436 (2.18)	231 (1.16)	156 (0.78)	117 (0.58)	94 (0.47)	78 (0.39)	67 (0.34)	59 (0.3)	52 (0.26)	34 (0.17)	25 (0.12)
0.75%		642 (4.81)	291 (2.18)	183 (1.37)	133 (1)	104 (0.78)	85 (0.64)	72 (0.54)	63 (0.47)	55 (0.41)	35 (0.26)	26 (0.2)
1%		1023 (10.23)	373 (3.73)	218 (2.18)	152 (1.52)	116 (1.16)	93 (0.93)	78 (0.78)	67 (0.67)	59 (0.59)	36 (0.36)	26 (0.26)
1.25%		1850 (23.12)	495 (6.19)	263 (3.29)	175 (2.19)	130 (1.62)	103 (1.29)	85 (1.06)	72 (0.9)	63 (0.79)	38 (0.48)	27 (0.34)
1.5%		4224 (63.36)	682 (10.23)	321 (4.81)	202 (3.03)	146 (2.19)	113 (1.69)	92 (1.38)	77 (1.16)	67 (1)	39 (0.58)	28 (0.42)
1.75%			994 (17.4)	400 (7)	237 (4.15)	164 (2.87)	125 (2.19)	100 (1.75)	83 (1.45)	71 (1.24)	41 (0.72)	29 (0.51)
2%			1569 (31.38)	512 (10.24)	280 (5.6)	187 (3.74)	139 (2.78)	109 (2.18)	90 (1.8)	76 (1.52)	43 (0.86)	30 (0.6)
2.25%			2816 (63.36)	674 (15.16)	336 (7.56)	214 (4.81)	154 (3.46)	120 (2.7)	97 (2.18)	82 (1.84)	45 (1.01)	31 (0.7)
2.5%				925 (23.12)	409 (10.23)	248 (6.2)	173 (4.33)	132 (3.3)	105 (2.62)	88 (2.2)	47 (1.18)	32 (0.8)
2.75%				1342 (36.91)	509 (14)	289 (7.95)	195 (5.36)	145 (3.99)	114 (3.14)	94 (2.58)	49 (1.35)	33 (0.91)
3%				2112 (63.36)	648 (19.44)	341 (10.23)	222 (6.66)	161 (4.83)	125 (3.75)	101 (3.03)	51 (1.53)	34 (1.02)
3.25%				3780 (122.85)	852 (27.69)	408 (13.26)	254 (8.26)	179 (5.82)	137 (4.45)	109 (3.54)	53 (1.72)	35 (1.14)
3.5%					1167 (40.85)	497 (17.4)	293 (10.26)	200 (7)	150 (5.25)	119 (4.17)	56 (1.96)	36 (1.26)
3.75%					1690 (63.38)	617 (23.14)	341 (12.79)	226 (8.47)	165 (6.19)	129 (4.84)	59 (2.21)	37 (1.39)
4%					2655 (106.2)	785 (31.4)	402 (16.08)	256 (10.24)	183 (7.32)	140 (5.6)	61 (2.44)	38 (1.52)
4.25%					4744 (201.62)	1030 (43.78)	481 (20.44)	293 (12.45)	204 (8.67)	153 (6.5)	64 (2.72)	40 (1.7)
4.5%						1408 (63.36)	584 (26.28)	337 (15.16)	228 (10.26)	168 (7.56)	68 (3.06)	41 (1.84)
4.75%						2037 (96.76)	724 (34.39)	393 (18.67)	256 (12.16)	185 (8.79)	71 (3.37)	42 (2)
5%						3197 (159.85)	921 (46.05)	463 (23.15)	290 (14.5)	205 (10.25)	75 (3.75)	44 (2.2)
5.25%							1207 (63.37)	553 (29.03)	332 (17.43)	228 (11.97)	79 (4.15)	46 (2.42)
5.5%							1650 (90.75)	671 (36.91)	382 (21.01)	255 (14.03)	84 (4.62)	47 (2.58)
5.75%							2384 (137.08)	832 (47.84)	444 (25.53)	287 (16.5)	88 (5.06)	49 (2.82)
6%							3739 (224.34)	1056 (63.36)	523 (31.38)	324 (19.44)	94 (5.64)	51 (3.06)
6.25%								1384 (86.5)	625 (39.06)	370 (23.12)	99 (6.19)	53 (3.31)
6.5%								1890 (122.85)	758 (49.27)	426 (27.69)	106 (6.89)	55 (3.58)
6.75%								2731 (184.34)	939 (63.38)	496 (33.48)	112 (7.56)	57 (3.85)
7%								4280 (299.6)	1192 (83.44)	584 (40.88)	120 (8.4)	60 (4.2)
7.25%									1561 (113.17)	697 (50.53)	128 (9.28)	62 (4.5)
7.5%									2131 (159.82)	845 (63.38)	137 (10.28)	65 (4.88)
7.75%									3078 (238.54)	1046 (81.06)	147 (11.39)	67 (5.19)
8%									4822 (385.76)	1328 (106.24)	158 (12.64)	70 (5.6)
8.25%										1738 (143.39)	170 (14.03)	74 (6.11)
8.5%										2372 (201.62)	184 (15.64)	77 (6.55)
8.75%										3424 (299.6)	199 (17.41)	80 (7)
9%											216 (19.44)	84 (7.56)
9.25%											236 (21.83)	88 (8.14)
9.5%											259 (24.61)	93 (8.84)
9.75%											284 (27.69)	98 (9.55)
10%											314 (31.4)	103 (10.3)

Note:  
Sample sizes over 5000 items are not shown.