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

Sample Size	Actual Sum of Taints Found										
	0	1	2	3	4	5	6	7	8	9	10
20	4.22	2.74	1.63	0.60	-0.46	-1.62	-2.88	-4.26	-5.74	-7.33	-9.00
25	4.77	3.26	2.18	1.23	0.28	-0.71	-1.80	-2.98	-4.26	-5.63	-7.10
30	5.31	3.74	2.65	1.74	0.88	-0.01	-0.96	-1.99	-3.11	-4.32	-5.61
35	5.82	4.19	3.09	2.19	1.37	0.56	-0.29	-1.20	-2.19	-3.26	-4.41
40	6.34	4.63	3.50	2.60	1.81	1.05	0.27	-0.55	-1.43	-2.39	-3.43
45	6.84	5.07	3.89	2.98	2.20	1.47	0.75	0.00	-0.80	-1.66	-2.60
50	7.35	5.51	4.28	3.34	2.56	1.85	1.17	0.47	-0.26	-1.05	-1.89
55	7.85	5.94	4.66	3.70	2.91	2.20	1.54	0.88	0.20	-0.51	-1.29
60	8.35	6.38	5.05	4.05	3.24	2.54	1.89	1.26	0.62	-0.05	-0.76
65	8.85	6.81	5.43	4.39	3.56	2.85	2.21	1.60	0.99	0.36	-0.30
70	9.35	7.25	5.82	4.74	3.88	3.16	2.51	1.91	1.33	0.73	0.12
75	9.85	7.70	6.21	5.09	4.20	3.46	2.81	2.21	1.64	1.07	0.49
80	10.35	8.14	6.60	5.44	4.52	3.75	3.09	2.50	1.94	1.39	0.83
85	10.85	8.59	7.00	5.80	4.84	4.05	3.37	2.77	2.21	1.68	1.14
90	11.35	9.04	7.40	6.16	5.16	4.35	3.65	3.04	2.48	1.95	1.43
95	11.85	9.49	7.81	6.52	5.49	4.64	3.93	3.31	2.74	2.22	1.71
100	12.35	9.94	8.22	6.89	5.82	4.95	4.21	3.57	3.00	2.47	1.97
125	14.85	12.24	10.32	8.80	7.55	6.51	5.64	4.90	4.25	3.68	3.16
150	17.35	14.57	12.48	10.80	9.39	8.20	7.18	6.31	5.55	4.89	4.31
200	22.35	19.30	16.94	14.99	13.32	11.87	10.60	9.48	8.48	7.60	6.82
300	32.35	28.91	26.17	23.83	21.77	19.94	18.29	16.79	15.43	14.18	13.03
400	42.35	38.64	35.61	32.99	30.66	28.55	26.63	24.85	23.21	21.69	20.27
500	52.35	48.42	45.18	42.34	39.79	37.47	35.32	33.33	31.47	29.73	28.10

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

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

Sample Size	Actual Sum of Taints Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.59	2.04	0.65	-0.81	-2.43	-4.21	-6.12	-8.17	-10.33	-12.60	-14.95
25	3.95	2.45	1.18	-0.13	-1.56	-3.13	-4.84	-6.68	-8.63	-10.69	-12.83
30	4.28	2.81	1.61	0.42	-0.87	-2.28	-3.83	-5.49	-7.27	-9.15	-11.12
35	4.59	3.12	1.97	0.87	-0.31	-1.59	-2.99	-4.51	-6.15	-7.88	-9.71
40	4.88	3.41	2.29	1.25	0.17	-1.00	-2.29	-3.69	-5.20	-6.80	-8.50
45	5.16	3.67	2.58	1.59	0.58	-0.51	-1.69	-2.98	-4.38	-5.88	-7.46
50	5.44	3.93	2.85	1.89	0.94	-0.07	-1.17	-2.37	-3.67	-5.07	-6.55
55	5.71	4.17	3.09	2.16	1.25	0.31	-0.72	-1.83	-3.05	-4.35	-5.75
60	5.97	4.41	3.33	2.41	1.54	0.65	-0.31	-1.36	-2.49	-3.72	-5.03
65	6.23	4.64	3.55	2.65	1.80	0.95	0.05	-0.93	-2.00	-3.15	-4.39
70	6.49	4.87	3.76	2.87	2.05	1.23	0.37	-0.55	-1.55	-2.64	-3.81
75	6.75	5.09	3.97	3.08	2.27	1.48	0.67	-0.20	-1.15	-2.17	-3.28
80	7.00	5.31	4.17	3.28	2.49	1.72	0.94	0.11	-0.78	-1.75	-2.80
85	7.26	5.53	4.37	3.47	2.69	1.94	1.19	0.40	-0.45	-1.37	-2.36
90	7.51	5.75	4.57	3.66	2.88	2.15	1.42	0.67	-0.14	-1.01	-1.95
95	7.76	5.96	4.76	3.85	3.07	2.35	1.64	0.91	0.14	-0.69	-1.58
100	8.01	6.18	4.96	4.03	3.25	2.54	1.85	1.14	0.41	-0.39	-1.24
125	9.27	7.27	5.92	4.90	4.09	3.38	2.74	2.11	1.49	0.84	0.15
150	10.52	8.37	6.89	5.77	4.89	4.15	3.50	2.90	2.33	1.76	1.17
200	13.02	10.62	8.90	7.57	6.51	5.63	4.90	4.26	3.69	3.16	2.66
300	18.02	15.24	13.16	11.47	10.07	8.88	7.87	7.00	6.24	5.58	5.00
400	23.02	19.97	17.62	15.66	14.00	12.55	11.28	10.16	9.17	8.29	7.51
500	28.02	24.76	22.19	20.03	18.15	16.49	15.02	13.69	12.50	11.42	10.44

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

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

Sample Size	Actual Sum of Taints Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.25	1.27	-0.79	-3.08	-5.57	-8.24	-11.06	-14.02	-17.08	-20.26	-23.53
25	3.52	1.66	-0.22	-2.30	-4.59	-7.04	-9.65	-12.39	-15.25	-18.21	-21.27
30	3.75	1.99	0.24	-1.68	-3.79	-6.07	-8.51	-11.08	-13.76	-16.55	-19.43
35	3.96	2.26	0.63	-1.15	-3.12	-5.26	-7.55	-9.97	-12.50	-15.14	-17.87
40	4.14	2.51	0.96	-0.71	-2.55	-4.57	-6.73	-9.02	-11.42	-13.93	-16.53
45	4.31	2.72	1.26	-0.32	-2.06	-3.96	-6.01	-8.18	-10.47	-12.87	-15.36
50	4.47	2.92	1.51	0.02	-1.62	-3.42	-5.37	-7.45	-9.64	-11.93	-14.31
55	4.63	3.09	1.74	0.33	-1.23	-2.95	-4.80	-6.78	-8.88	-11.08	-13.38
60	4.77	3.26	1.95	0.60	-0.88	-2.52	-4.29	-6.19	-8.20	-10.32	-12.53
65	4.91	3.41	2.15	0.85	-0.57	-2.13	-3.82	-5.65	-7.58	-9.62	-11.75
70	5.05	3.56	2.33	1.08	-0.28	-1.77	-3.40	-5.15	-7.01	-8.98	-11.04
75	5.18	3.70	2.49	1.29	-0.01	-1.44	-3.01	-4.69	-6.49	-8.39	-10.38
80	5.30	3.83	2.65	1.48	0.23	-1.14	-2.64	-4.27	-6.00	-7.84	-9.77
85	5.42	3.95	2.79	1.66	0.46	-0.86	-2.31	-3.88	-5.55	-7.33	-9.20
90	5.55	4.07	2.93	1.83	0.67	-0.61	-2.00	-3.51	-5.13	-6.86	-8.67
95	5.66	4.19	3.06	1.99	0.86	-0.36	-1.71	-3.17	-4.74	-6.41	-8.17
100	5.78	4.30	3.19	2.14	1.05	-0.14	-1.44	-2.85	-4.37	-5.99	-7.70
125	6.34	4.83	3.75	2.79	1.83	0.81	-0.30	-1.51	-2.82	-4.23	-5.72
150	6.87	5.31	4.23	3.31	2.44	1.54	0.57	-0.48	-1.62	-2.86	-4.18
200	7.90	6.21	5.08	4.19	3.39	2.62	1.84	1.01	0.11	-0.87	-1.92
300	9.92	7.96	6.63	5.64	4.83	4.13	3.48	2.85	2.20	1.53	0.81
400	11.92	9.72	8.19	7.03	6.12	5.36	4.70	4.10	3.54	2.99	2.43
500	13.92	11.52	9.80	8.48	7.42	6.55	5.81	5.18	4.61	4.08	3.58

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)

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

Sample Size	Actual Sum of Taints Found										
	0	1	2	3	4	5	6	7	8	9	10
20	3.15	0.67	-2.03	-4.99	-8.17	-11.52	-15.03	-18.68	-22.44	-26.30	-30.26
25	3.39	1.07	-1.42	-4.17	-7.14	-10.28	-13.58	-17.01	-20.56	-24.21	-27.96
30	3.59	1.40	-0.93	-3.51	-6.30	-9.27	-12.39	-15.65	-19.02	-22.50	-26.07
35	3.76	1.68	-0.52	-2.95	-5.59	-8.42	-11.39	-14.50	-17.72	-21.05	-24.47
40	3.92	1.92	-0.16	-2.47	-4.99	-7.68	-10.52	-13.50	-16.59	-19.79	-23.09
45	4.06	2.13	0.15	-2.05	-4.45	-7.03	-9.76	-12.62	-15.60	-18.69	-21.86
50	4.19	2.33	0.43	-1.67	-3.98	-6.45	-9.08	-11.84	-14.72	-17.70	-20.78
55	4.31	2.50	0.67	-1.34	-3.55	-5.94	-8.47	-11.14	-13.92	-16.81	-19.79
60	4.43	2.66	0.90	-1.03	-3.16	-5.46	-7.92	-10.50	-13.20	-16.00	-18.90
65	4.53	2.80	1.11	-0.76	-2.81	-5.03	-7.41	-9.91	-12.53	-15.26	-18.08
70	4.63	2.94	1.29	-0.50	-2.49	-4.64	-6.94	-9.37	-11.92	-14.57	-17.32
75	4.73	3.06	1.47	-0.27	-2.19	-4.27	-6.51	-8.87	-11.35	-13.94	-16.62
80	4.82	3.18	1.63	-0.05	-1.91	-3.93	-6.10	-8.41	-10.82	-13.35	-15.96
85	4.91	3.29	1.78	0.15	-1.65	-3.61	-5.73	-7.97	-10.33	-12.79	-15.35
90	5.00	3.40	1.93	0.34	-1.41	-3.32	-5.38	-7.56	-9.87	-12.27	-14.77
95	5.08	3.50	2.06	0.52	-1.18	-3.04	-5.04	-7.18	-9.43	-11.78	-14.23
100	5.16	3.59	2.19	0.69	-0.96	-2.78	-4.73	-6.82	-9.02	-11.32	-13.72
125	5.53	4.02	2.73	1.40	-0.06	-1.66	-3.40	-5.27	-7.25	-9.33	-11.51
150	5.86	4.38	3.17	1.96	0.66	-0.78	-2.35	-4.04	-5.84	-7.75	-9.75
200	6.47	4.99	3.87	2.82	1.73	0.54	-0.76	-2.18	-3.71	-5.33	-7.05
300	7.56	6.00	4.92	4.00	3.13	2.22	1.25	0.20	-0.95	-2.18	-3.51
400	8.59	6.90	5.77	4.88	4.08	3.31	2.53	1.69	0.79	-0.19	-1.24
500	9.60	7.78	6.56	5.63	4.85	4.14	3.44	2.74	1.99	1.20	0.34

Note:

This table presents Bayes factors based on no prior information

BF = e^log(BF)