



Table 1: Statistical Sampling Results based on the Binomial Distribution —  
Upper Limits at 10 Percent Risk of Overreliance

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	10.9	18.1	24.5	30.5	36.1	41.5	46.8	51.9	56.8	61.6	66.2
25	8.8	14.7	20.0	24.9	29.5	34.0	38.4	42.6	46.8	50.8	54.8
30	7.4	12.4	16.8	21.0	24.9	28.8	32.5	36.2	39.7	43.2	46.7
35	6.4	10.7	14.5	18.2	21.6	24.9	28.2	31.4	34.5	37.6	40.6
40	5.6	9.4	12.8	16.0	19.0	22.0	24.9	27.7	30.5	33.2	35.9
45	5.0	8.4	11.4	14.3	17.0	19.7	22.3	24.8	27.3	29.8	32.2
50	4.6	7.6	10.3	12.9	15.4	17.8	20.2	22.5	24.7	27.0	29.2
55	4.2	6.9	9.4	11.8	14.1	16.3	18.4	20.5	22.6	24.6	26.7
60	3.8	6.4	8.7	10.8	12.9	15.0	16.9	18.9	20.8	22.7	24.6
65	3.5	5.9	8.0	10.0	12.0	13.9	15.7	17.5	19.3	21.0	22.8
70	3.3	5.5	7.5	9.3	11.1	12.9	14.6	16.3	18.0	19.6	21.2
75	3.1	5.1	7.0	8.7	10.4	12.1	13.7	15.2	16.8	18.3	19.8
80	2.9	4.8	6.6	8.2	9.8	11.3	12.8	14.3	15.8	17.2	18.7
85	2.7	4.5	6.2	7.7	9.2	10.7	12.1	13.5	14.9	16.2	17.6
90	2.6	4.3	5.9	7.3	8.7	10.1	11.5	12.8	14.1	15.4	16.7
95	2.4	4.1	5.6	6.9	8.3	9.6	10.9	12.1	13.4	14.6	15.8
100	2.3	3.9	5.3	6.6	7.9	9.1	10.3	11.5	12.7	13.9	15.0
125	1.9	3.1	4.3	5.3	6.3	7.3	8.3	9.3	10.2	11.2	12.1
150	1.6	2.6	3.6	4.4	5.3	6.1	7.0	7.8	8.6	9.4	10.1
200	1.2	2.0	2.7	3.4	4.0	4.6	5.3	5.9	6.5	7.1	7.6
300	0.8	1.3	1.8	2.3	2.7	3.1	3.5	3.9	4.3	4.7	5.1
400	0.6	1.0	1.4	1.7	2.0	2.4	2.7	3.0	3.3	3.6	3.9
500	0.5	0.8	1.1	1.4	1.6	1.9	2.1	2.4	2.6	2.9	3.1

Note:

This table presents upper limits (body of table) as percentages



Table 2: Statistical Sampling Results based on the Binomial Distribution —  
Upper Limits at 5 Percent Risk of Overreliance

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	14.0	21.7	28.3	34.4	40.2	45.6	50.8	55.9	60.7	65.4	69.9
25	11.3	17.7	23.2	28.2	33.0	37.6	42.0	46.3	50.4	54.4	58.4
30	9.6	14.9	19.6	23.9	28.0	31.9	35.8	39.4	43.0	46.6	50.0
35	8.3	12.9	17.0	20.7	24.3	27.8	31.1	34.4	37.5	40.6	43.7
40	7.3	11.4	15.0	18.3	21.5	24.6	27.5	30.4	33.3	36.0	38.8
45	6.5	10.2	13.4	16.4	19.2	22.0	24.7	27.3	29.8	32.4	34.8
50	5.9	9.2	12.1	14.8	17.4	19.9	22.4	24.7	27.1	29.4	31.6
55	5.4	8.4	11.1	13.5	15.9	18.2	20.5	22.6	24.8	26.9	28.9
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	20.8	22.8	24.8	26.7
65	4.6	7.1	9.4	11.5	13.6	15.5	17.5	19.3	21.2	23.0	24.7
70	4.2	6.6	8.8	10.8	12.7	14.5	16.3	18.0	19.7	21.4	23.1
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.1	21.6
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	20.3
85	3.5	5.5	7.3	8.9	10.5	12.0	13.5	15.0	16.4	17.8	19.2
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.9	18.2
95	3.2	4.9	6.5	8.0	9.4	10.8	12.1	13.4	14.7	16.0	17.3
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4
300	1.0	1.6	2.1	2.6	3.1	3.5	4.0	4.4	4.8	5.2	5.6
400	0.8	1.2	1.6	2.0	2.3	2.7	3.0	3.3	3.6	3.9	4.3
500	0.6	1.0	1.3	1.6	1.9	2.1	2.4	2.7	2.9	3.2	3.4

Note:

This table presents upper limits (body of table) as percentages



Table 3: Statistical Sampling Results based on the Binomial Distribution —  
Upper Limits at 2.5 Percent Risk of Overreliance

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	16.9	24.9	31.7	37.9	43.7	49.2	54.3	59.3	64.0	68.5	72.9
25	13.8	20.4	26.1	31.3	36.1	40.8	45.2	49.4	53.6	57.5	61.4
30	11.6	17.3	22.1	26.6	30.8	34.8	38.6	42.3	45.9	49.4	52.9
35	10.1	15.0	19.2	23.1	26.8	30.3	33.7	37.0	40.2	43.3	46.4
40	8.9	13.2	17.0	20.4	23.7	26.9	29.9	32.8	35.7	38.5	41.2
45	7.9	11.8	15.2	18.3	21.3	24.1	26.8	29.5	32.1	34.6	37.1
50	7.2	10.7	13.8	16.6	19.3	21.9	24.4	26.8	29.2	31.5	33.8
55	6.5	9.8	12.6	15.2	17.6	20.0	22.3	24.5	26.7	28.9	31.0
60	6.0	9.0	11.6	14.0	16.2	18.4	20.6	22.6	24.6	26.6	28.6
65	5.6	8.3	10.7	13.0	15.1	17.1	19.1	21.0	22.9	24.7	26.5
70	5.2	7.8	10.0	12.1	14.0	15.9	17.8	19.6	21.3	23.1	24.8
75	4.8	7.3	9.4	11.3	13.1	14.9	16.7	18.3	20.0	21.6	23.2
80	4.6	6.8	8.8	10.6	12.4	14.0	15.7	17.3	18.8	20.3	21.8
85	4.3	6.4	8.3	10.0	11.7	13.2	14.8	16.3	17.8	19.2	20.6
90	4.1	6.1	7.8	9.5	11.0	12.5	14.0	15.4	16.8	18.2	19.5
95	3.9	5.8	7.4	9.0	10.5	11.9	13.3	14.6	16.0	17.3	18.6
100	3.7	5.5	7.1	8.6	10.0	11.3	12.7	13.9	15.2	16.4	17.7
125	3.0	4.4	5.7	6.9	8.0	9.1	10.2	11.2	12.3	13.3	14.3
150	2.5	3.7	4.8	5.8	6.7	7.7	8.6	9.4	10.3	11.1	12.0
200	1.9	2.8	3.6	4.4	5.1	5.8	6.5	7.1	7.8	8.4	9.1
300	1.3	1.9	2.4	2.9	3.4	3.9	4.4	4.8	5.2	5.7	6.1
400	1.0	1.4	1.8	2.2	2.6	2.9	3.3	3.6	4.0	4.3	4.6
500	0.8	1.2	1.5	1.8	2.1	2.4	2.6	2.9	3.2	3.4	3.7

Note:

This table presents upper limits (body of table) as percentages



Table 4: Statistical Sampling Results based on the Binomial Distribution —  
Upper Limits at 1 Percent Risk of Overreliance

Sample Size	Actual Number of Misstatements Found										
	0	1	2	3	4	5	6	7	8	9	10
20	14.0	21.7	28.3	34.4	40.2	45.6	50.8	55.9	60.7	65.4	69.9
25	11.3	17.7	23.2	28.2	33.0	37.6	42.0	46.3	50.4	54.4	58.4
30	9.6	14.9	19.6	23.9	28.0	31.9	35.8	39.4	43.0	46.6	50.0
35	8.3	12.9	17.0	20.7	24.3	27.8	31.1	34.4	37.5	40.6	43.7
40	7.3	11.4	15.0	18.3	21.5	24.6	27.5	30.4	33.3	36.0	38.8
45	6.5	10.2	13.4	16.4	19.2	22.0	24.7	27.3	29.8	32.4	34.8
50	5.9	9.2	12.1	14.8	17.4	19.9	22.4	24.7	27.1	29.4	31.6
55	5.4	8.4	11.1	13.5	15.9	18.2	20.5	22.6	24.8	26.9	28.9
60	4.9	7.7	10.2	12.5	14.7	16.8	18.8	20.8	22.8	24.8	26.7
65	4.6	7.1	9.4	11.5	13.6	15.5	17.5	19.3	21.2	23.0	24.7
70	4.2	6.6	8.8	10.8	12.7	14.5	16.3	18.0	19.7	21.4	23.1
75	4.0	6.2	8.2	10.1	11.8	13.6	15.2	16.9	18.5	20.1	21.6
80	3.7	5.8	7.7	9.5	11.1	12.7	14.3	15.9	17.4	18.9	20.3
85	3.5	5.5	7.3	8.9	10.5	12.0	13.5	15.0	16.4	17.8	19.2
90	3.3	5.2	6.9	8.4	9.9	11.4	12.8	14.2	15.5	16.9	18.2
95	3.2	4.9	6.5	8.0	9.4	10.8	12.1	13.4	14.7	16.0	17.3
100	3.0	4.7	6.2	7.6	9.0	10.3	11.5	12.8	14.0	15.2	16.4
125	2.4	3.8	5.0	6.1	7.2	8.3	9.3	10.3	11.3	12.3	13.2
150	2.0	3.2	4.2	5.1	6.0	6.9	7.8	8.6	9.5	10.3	11.1
200	1.5	2.4	3.2	3.9	4.6	5.2	5.9	6.5	7.2	7.8	8.4
300	1.0	1.6	2.1	2.6	3.1	3.5	4.0	4.4	4.8	5.2	5.6
400	0.8	1.2	1.6	2.0	2.3	2.7	3.0	3.3	3.6	3.9	4.3
500	0.6	1.0	1.3	1.6	1.9	2.1	2.4	2.7	2.9	3.2	3.4

Note:

This table presents upper limits (body of table) as percentages