

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

100 100 <th></th> <th></th> <th>10</th> <th></th> <th></th> <th>· · · · · · · · · · · · · · · · · · ·</th> <th>Performance</th> <th>e Materiality</th> <th></th> <th></th> <th></th> <th></th> <th></th>			10			· · · · · · · · · · · · · · · · · · ·	Performance	e Materiality					
column column<	Expected Misstatement Rate	1%	2%	3%	4%	5%			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)
500 2014	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)
19 20 30 30 30 30 40 40 20 20 10 40 40 20 10<	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 (0.09)	13 (0.06)
12.00 10.10 11.04 17.04 17.04 18.00 <th< td=""><td>0.75%</td><td>2925 (21.94)</td><td>266 (1.99)</td><td>128 (0.96)</td><td>83 (0.62)</td><td>62 (0.46)</td><td>49 (0.37)</td><td>41 (0.31)</td><td>35 (0.26)</td><td>30 (0.22)</td><td>27 (0.2)</td><td>17 (0.13)</td><td>13 (0.1)</td></th<>	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	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)
1.24	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)
22 10<	1.5%		1463 (21.94)	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)
2298 3987 2868 1800 60 61 21 41 80 31 80 1800 1800 20 61 40 41 80 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 20 10 20 20 10 20	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)
25% 12030 141,	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)
25% 461/21 16/834 15/140 60/21 16/140 60/21 16/140 60/21 16/140 60/21 16/140 60/21 16/140 60/21 16/140 60/21 16/140 60/21	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)
15. 15. 15. 14. 14. 10. <td>2.5%</td> <td></td> <td></td> <td>2122 (53.05)</td> <td>341 (8.53)</td> <td>160 (4)</td> <td>101 (2.53)</td> <td>73 (1.83)</td> <td>56 (1.4)</td> <td>46 (1.15)</td> <td>39 (0.98)</td> <td>22 (0.55)</td> <td>15 (0.38)</td>	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)
1299112 1301012 1301013 137103	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)
15% 15%	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)
359/15/26 267/26 by 267/26 by <t< td=""><td>3.25%</td><td></td><td></td><td></td><td>1269 (41.24)</td><td>310 (10.08)</td><td>157 (5.1)</td><td>101 (3.28)</td><td>73 (2.37)</td><td>57 (1.85)</td><td>47 (1.53)</td><td>24 (0.78)</td><td>16 (0.52)</td></t<>	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)
44% 897 (58.8) 283 (11.20) 152 (68.9) 10 (4) 14 (28.9) 22 (11.9) 18 (11.9) 18 (11.4) 13 (14.8) 18 (14.9) 22 (14.9) 18 (14.9) 19 (14.9) 13 (14.8) 18 (14.9) 22 (14.9) 13 (14.8) 18 (14.9) 22 (14.9) 18 (14.9) 19 (14.9) 13 (14.9) 13 (14.9) 22 (14.9) 13 (14.9) 22 (14.9) 23	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)
1952 (65.39) 34 (15.47) 179 (7.61) 13 (48) 81 (3.44) 62 (2.64) 28 (1.79) 19 (0.04) 4.5% 45 (15.47) 488 (19.47) 488 (19.67) 213 (9.89) 126 (67.8) 89 (4) 68 (0.06) 29 (1.3) 19 (0.06) 4.75% 16 (10.26) 177 (65.0) 177 (67.0)	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)
45% 349 (154.78) 489 (21.98) 21.9 (28.78) 126 (28.78)	4%					897 (35.88)	283 (11.32)	152 (6.08)	100 (4)	74 (2.96)	58 (2.32)	27 (1.08)	18 (0.72)
\$\frac{1}{5}\frac{1}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac{1}{5}\frac	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)
1061 (33 0s) 325 (62 2s) 171 (8.55) 111 (8.57) 80 (4) 22 (1.5) 20 (1.5) 25	4.5%					3439 (154.76)	488 (21.96)	213 (9.58)	128 (5.76)	89 (4)	68 (3.06)	29 (1.3)	19 (0.86)
5.25% 1864 (97.33) 418 (21.94) 201 (10.55) 126 (65.5) 86 (46.22) 33 (1.73) 201 (10.55) 5.5% 610.080 240 (13.2) 142 (7.81) 97 (5.94) 35 (1.30) 21 (1.15) 5.75% 280 (18.82) 281 (18.82) 283 (18.82) 163 (93.7) 108 (62.1) 37 (21.0) 21 (12.2) 6.25% 280 (18.94) 189 (11.34) 127 (28.9) 283 (18.22) 189 (11.34) 127 (28.9) 189 (11.34) 127 (28.9) 189 (11.34) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (28.9) 281 (18.24) 127 (18.24) 281 (18.24)	4.75%						691 (32.82)	260 (12.35)	147 (6.98)	99 (4.7)	73 (3.47)	31 (1.47)	19 (0.9)
5.5%	5%						1061 (53.05)	325 (16.25)	171 (8.55)	111 (5.55)	80 (4)	32 (1.6)	20 (1)
5.75% 1797 (45.83) 293 (16.85) 163 (39.37) 100 (62.17) 271 (23.37) 21 (12.27) 6% 1226 (73.64) 366 (21.96) 189 (11.44) 121 (72.06) 39 (34.4) 22 (13.44) 137 (85.0) 23 (14.46) 22 (13.44) 137 (85.0) 23 (14.46) 23 (14.46) 24 (17.86) 150 (10.09) 24 (18.46) 24 (17.86) 150 (10.09) 24 (18.46) 24 (17.86) 150 (10.09) 24 (18.46) 24 (17.86) 150 (10.09) 24 (18.46) 24 (17.86) 25 (17.46) 24 (18.46) 24 (17.86) 25 (17.46) 24 (18.46) 24 (17.86) 25 (17.46) 24 (17.86) 25 (17.46) 24 (17.86) 25 (17.46) 24 (17.86) 26 (17.86)	5.25%						1854 (97.33)	418 (21.94)	201 (10.55)	125 (6.56)	88 (4.62)	33 (1.73)	20 (1.05)
6% 1226 (73.56) 366 (21.96) 189 (11.34) 121 (72.6) 39 (2.4) 22 (13.4) 6.25% 246 (134.1) 472 (29.5) 223 (13.44) 137 (85.0) 41 (2.50) 23 (14.24) 42 (29.5) 223 (13.44) 137 (80.5) 41 (2.50) 23 (14.27) 6.75% 350 (61.27) 267 (17.36) 155 (10.08) 43 (2.8) 24 (15.76) 7.25% 1391 (97.37) 407 (28.49) 265 (12.44) 41 (30.2) 44 (3.5) 25 (17.76) 41 (3.5) 24 (15.76) 25 (13.77) 25 (13.44) 42 (3.10) 24 (3.10)	5.5%						4096 (225.28)	561 (30.86)	240 (13.2)	142 (7.81)	97 (5.34)	35 (1.93)	21 (1.16)
6.25% 2146 (134.12) 472 (29.5) 223 (13.94) 137 (8.56) 41 (2.56) 23 (1.4 6.5% 4754 (309.01) 635 (41.27) 267 (13.04) 155 (10.00) 43 (2.8) 24 (1.5 6.75% 902 (80.89) 325 (21.94) 178 (12.02) 45 (3.04) 24 (1.5 7.5% 407 (28.49) 207 (14.49) 45 (3.04) 25 (1.7 7.5% 1007 (78.4) 358 (27.7) 51 (3.7) 26 (1.8 8.5% 1007 (78.4) 358 (27.7) 57 (4.24) 29 (2.04) 8.5% 1007 (78.4) 49 (35.9) 61 (3.8) 29 (2.04) 8.75% 2100 (78.44) 49 (35.9) 61 (3.8) 29 (2.04) 8.75% 2100 (78.44) 49 (35.9) 61 (3.8) 29 (2.04) 8.75% 2100 (78.44) 49 (35.9) 61 (3.8) 29 (2.04) 8.75% 2100 (78.44) 49 (35.9) 61 (3.8) 29 (2.04) 9.85% 2100 (78.44) 210 (78.44) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) 20 (2.04) <t< td=""><td>5.75%</td><td></td><td></td><td></td><td></td><td></td><td></td><td>797 (45.83)</td><td>293 (16.85)</td><td>163 (9.37)</td><td>108 (6.21)</td><td>37 (2.13)</td><td>21 (1.21)</td></t<>	5.75%							797 (45.83)	293 (16.85)	163 (9.37)	108 (6.21)	37 (2.13)	21 (1.21)
6.5% 4754 (309.01) 635 (41.27) 267 (17.36) 155 (10.08) 43 (2.8) 24 (1.56) 6.75% 902 (60.38) 325 (21.94) 176 (12.02) 45 (3.04) 24 (1.67) 7.65% 1391 (97.37) 407 (28.49) 207 (14.49) 48 (3.5) 25 (1.77) 7.25% 2439 (176.83) 526 (38.13) 245 (17.76) 51 (2.7) 26 (1.88) 7.75% 1007 (78.04) 359 (27.5) 57 (4.42) 29 (2.3) 8.25% 1007 (78.04) 359 (27.5) 57 (4.42) 29 (2.3) 8.25% 2731 (25.51) 500 (47.85) 65 (3.5) 30 (2.4) 8.75% 1133 (97.39) 75 (6.53) 31 (2.6) 9.75% 170 (154.8) 2731 (25.31) 500 (47.85) 65 (3.5) 30 (2.4) 8.75% 170 (154.8) 75 (2.5) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 9.75% 170 (154.8) 81 (2.2) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6) 31 (2.6)	6%							1226 (73.56)	366 (21.96)	189 (11.34)	121 (7.26)	39 (2.34)	22 (1.32)
6.75% 902 (80.89) 325 (21.94) 178 (12.02) 45 (3.04) 24 (1.64) 7% 407 (28.49) 207 (14.49) 48 (3.8) 25 (1.75) 7.25% 2439 (176.8) 56 (38.13) 293 (21.97) 54 (4.05) 27 (2.07) 7.75% 1007 (78.04) 388 (27.75) 57 (4.22) 28 (2.13) 8.25% 2731 (225.31) 580 (47.85) 66 (5.30) 30 (2.44) 8.75% 781 (66.39) 70 (5.95) 31 (2.65) 8.75% 1113 (97.39) 70 (5.95) 31 (2.64) 9% 112 (27.04) 302 (27.96) 86 (3.14) 31 (2.94) 30 (2.44) 9.75% 113 (97.39) 70 (5.95) 31 (2.64) 30 (2.44)	6.25%							2146 (134.12)	472 (29.5)	223 (13.94)	137 (8.56)	41 (2.56)	23 (1.44)
7% 407 (28.49) 207 (14.49) 48 (3.6) 25 (17.75) 7.5% 2439 (176.83) 526 (38.13) 245 (17.76) 51 (3.7) 26 (1.8 7.7% 1007 (78.04) 382 (27.5) 57 (4.2) 28 (2.1) 8.2% 1555 (124.4) 449 (35.22) 61 (8.8) 29 (2.3) 8.2% 2731 (225.31) 580 (47.85) 65 (5.36) 30 (2.4) 8.5% 1131 (97.39) 76 (6.50) 31 (2.8) 9% 1131 (97.39) 76 (6.50) 31 (2.8) 9.5% 302 (279.6) 88 (1.4) 32 (2.2) 9.5% 40 (10.1)	6.5%							4754 (309.01)	635 (41.27)	267 (17.36)	155 (10.08)	43 (2.8)	24 (1.56)
7.25% 2439 (176.83) 526 (38.13) 245 (17.76) 51 (3.7) 26 (18.13) 7.5% 708 (63.1) 293 (21.97) 54 (4.05) 27 (2.07) 7.75% 1007 (78.04) 358 (27.75) 57 (4.42) 28 (2.13) 8.25% 2731 (225.31) 500 (47.85) 65 (5.30) 30 (2.43) 8.5% 781 (66.39) 70 (5.95) 31 (2.64) 8.75% 1113 (97.39) 75 (6.56) 33 (2.84) 9.25% 1720 (154.8) 81 (7.29) 34 (3.04) 9.5% 3023 (279.83) 88 (3.14) 35 (3.24) 9.5% 3023 (279.83) 80 (3.14) 39 (3.24) 9.5% 3024 (279.83) 30 (3.14) 30 (3.24) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 30 (3.14) 9.5% 30 (3.14) 30 (3.14) 30 (3.14) 30 (3.14) <td>6.75%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>902 (60.89)</td> <td>325 (21.94)</td> <td>178 (12.02)</td> <td>45 (3.04)</td> <td>24 (1.62)</td>	6.75%								902 (60.89)	325 (21.94)	178 (12.02)	45 (3.04)	24 (1.62)
7.5% 708 (63.1) 293 (21.97) 54 (4.05) 27 (2.07) 7.75% 1007 (78.04) 358 (27.75) 57 (4.22) 28 (2.17) 8.25% 2731 (225.31) 580 (47.85) 65 (5.36) 30 (2.47) 8.75% 781 (66.39) 70 (5.95) 31 (2.68) 9% 1113 (97.39) 75 (6.50) 33 (2.88) 9.5% 302 (279.63) 88 (8.14) 36 (3.28) 9.5% 302 (279.63) 89 (3.14) 37 (3.58) 9.5% 302 (279.63) 80 (3.14) 39 (3.28) 9.5% 302 (279.63) 80 (3.14) 39 (3.28) 9.5% 302 (279.63) 80 (3.14) 39 (3.88) 9.5% 302 (279.63) 80 (3.14) 39 (3.88) 9.5% 302 (279.63) 80 (3.14) 39 (3.88) 9.5% 302 (279.63) 30 (3.18) 30 (3.88) 9.5% 302 (279.63) 30 (3.88) 30 (3.88) 9.5% 302 (279.63) 30 (3.88) 30 (3.88) 9.5% 302 (279.63) 30 (3.88) 30 (3.88) 9.5% 30 (3.88) 30 (3.88)	7%								1391 (97.37)	407 (28.49)	207 (14.49)	48 (3.36)	25 (1.75)
7.75% 1007 (78.04) 388 (27.55) 57 (4.20) 28 (2.10) 8% 1555 (124.4) 449 (35.21) 61 (4.80) 29 (2.30) 8.25% 2731 (225.31) 580 (47.85) 65 (5.36) 31 (2.60) 8.75% 1113 (97.39) 76 (6.50) 33 (2.80) 9% 1720 (154.8) 81 (7.29) 34 (3.00) 9.5% 302 (279.63) 88 (8.14) 35 (3.20) 9.5% 30 (3.20) 30 (3.20) 30 (3.20) 30 (3.20) 9.5% 30 (3.20) 30 (3.20) 30 (3.20) 30 (3.20) 30 (3.20) 9.5% 30 (3.20)	7.25%								2439 (176.83)	526 (38.13)	245 (17.76)	51 (3.7)	26 (1.88)
8% 1555 (124.4) 449 (35.92) 61 (4.88) 29 (2.34) 8.25% 2731 (225.31) 580 (47.85) 65 (5.36) 30 (2.48) 8.5% 781 (66.39) 70 (5.95) 31 (2.68) 9% 1720 (154.8) 81 (7.29) 34 (3.08) 9.25% 3023 (279.83) 88 (8.14) 35 (3.28) 9.5% 3023 (279.83) 80 (3.14) 35 (3.28) 9.5% 304 (10.14) 39 (3.88)	7.5%									708 (53.1)	293 (21.97)	54 (4.05)	27 (2.02)
8.25% 2731 (25.31) 580 (47.85) 65 (5.36) 30 (2.46) 8.5% 781 (66.39) 70 (5.95) 31 (2.66) 8.75% 1113 (97.39) 75 (6.56) 33 (2.86) 9% 1720 (154.8) 81 (7.29) 34 (3.06) 9.25% 3023 (279.83) 88 (8.14) 35 (3.26) 9.5% 96 (9.03) 37 (3.56) 9.5% 96 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 97 (9.03) 37 (3.56) 9.5% 98 (9.14) 39 (9.14) 9.5% 98 (9.14) 39 (9.14) 9.5% 98 (9.14) 39 (9.14) 9.5% 98 (9.14) 39 (9.14) <td>7.75%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1007 (78.04)</td> <td>358 (27.75)</td> <td>57 (4.42)</td> <td>28 (2.17)</td>	7.75%									1007 (78.04)	358 (27.75)	57 (4.42)	28 (2.17)
8.5% 78 (66.39) 70 (5.9) 31 (2.6) 8.75% 1113 (97.39) 75 (6.50) 33 (2.8) 9% 1720 (154.8) 81 (7.29) 34 (3.0) 9.5% 3023 (279.63) 88 (8.14) 35 (3.2) 9.5% 95 (9.03) 37 (3.5) 9.75% 104 (10.14) 39 (3.8)	8%									1555 (124.4)	449 (35.92)	61 (4.88)	29 (2.32)
8.75% 1113 (97.39) 75 (6.56) 33 (2.86) 9% 1720 (154.8) 81 (7.29) 34 (3.06) 9.25% 3023 (279.63) 88 (8.14) 35 (3.26) 9.5% 96 (9.03) 37 (3.56) 9.75% 104 (10.14) 39 (3.86)	8.25%									2731 (225.31)	580 (47.85)	65 (5.36)	30 (2.48)
9% 1720 (154.8) 81 (7.29) 34 (3.0 9.25% 3023 (279.63) 88 (8.14) 35 (3.2 9.5% 95 (9.03) 37 (3.5 9.75% 104 (10.14) 39 (3.8	8.5%										781 (66.39)	70 (5.95)	31 (2.64)
9.25% 3023 (279.63) 88 (8.14) 35 (3.24) 9.5% 96 (9.03) 37 (3.54) 9.75% 104 (10.14) 39 (3.84)	8.75%										1113 (97.39)	75 (6.56)	33 (2.89)
9.5% 95 (9.03) 37 (3.5 9.75% 104 (10.14) 39 (3.8	9%										1720 (154.8)	81 (7.29)	34 (3.06)
9.75%	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)
114 (11.4) 40 (4)	10%											114 (11.4)	40 (4)



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

	Performance Materiality											
Expected Misstatement Rate	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 (2.14
6.75%								1418 (95.72)	499 (33.68)	268 (18.09)	64 (4.32)	34 (2.3)
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 (450.1)	130 (12.03)	51 (4.72
9.5%											142 (13.49)	53 (5.04
9.75%											155 (15.11)	55 (5.36



Table 3: Statistical Sample Sizes based on the Poisson Distribution — 2.5 Percent Risk of Overreliance (with expected sum of taints in parentheses)

			5 Percent R		•	Performance			•			
Expected Misstatement Rate	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%
0%	369 (0)	185 (0)	123 (0)	93 (0)	74 (0)	62 (0)	53 (0)	47 (0)	41 (0)	37 (0)	25 (0)	19 (0)
0.25%	671 (1.68)	244 (0.61)	148 (0.37)	106 (0.26)	83 (0.21)	68 (0.17)	57 (0.14)	50 (0.12)	44 (0.11)	39 (0.1)	26 (0.06)	19 (0.05)
0.5%	1529 (7.65)	336 (1.68)	180 (0.9)	122 (0.61)	92 (0.46)	74 (0.37)	62 (0.31)	53 (0.26)	47 (0.24)	42 (0.21)	27 (0.14)	20 (0.1)
0.75%		487 (3.65)	224 (1.68)	143 (1.07)	104 (0.78)	82 (0.62)	67 (0.5)	57 (0.43)	50 (0.38)	44 (0.33)	28 (0.21)	20 (0.15)
1%		765 (7.65)	285 (2.85)	168 (1.68)	118 (1.18)	90 (0.9)	73 (0.73)	61 (0.61)	53 (0.53)	46 (0.46)	29 (0.29)	21 (0.21)
1.25%		1365 (17.06)	374 (4.68)	201 (2.51)	135 (1.69)	100 (1.25)	80 (1)	66 (0.83)	57 (0.71)	49 (0.61)	30 (0.38)	22 (0.28)
1.5%		3076 (46.14)	510 (7.65)	244 (3.66)	155 (2.32)	112 (1.68)	88 (1.32)	72 (1.08)	60 (0.9)	52 (0.78)	31 (0.46)	22 (0.33)
1.75%			736 (12.88)	302 (5.28)	180 (3.15)	126 (2.2)	96 (1.68)	78 (1.37)	65 (1.14)	56 (0.98)	32 (0.56)	23 (0.4)
2%			1152 (23.04)	383 (7.66)	212 (4.24)	143 (2.86)	106 (2.12)	84 (1.68)	70 (1.4)	59 (1.18)	34 (0.68)	23 (0.46)
2.25%			2051 (46.15)	501 (11.27)	253 (5.69)	163 (3.67)	118 (2.65)	92 (2.07)	75 (1.69)	63 (1.42)	35 (0.79)	24 (0.54)
2.5%			4615 (115.38)	683 (17.08)	306 (7.65)	187 (4.68)	132 (3.3)	101 (2.53)	81 (2.02)	68 (1.7)	36 (0.9)	25 (0.62)
2.75%				984 (27.06)	379 (10.42)	217 (5.97)	148 (4.07)	111 (3.05)	88 (2.42)	72 (1.98)	38 (1.04)	26 (0.72)
3%				1538 (46.14)	480 (14.4)	255 (7.65)	167 (5.01)	122 (3.66)	95 (2.85)	78 (2.34)	40 (1.2)	26 (0.78)
3.25%				2735 (88.89)	627 (20.38)	304 (9.88)	190 (6.18)	135 (4.39)	104 (3.38)	84 (2.73)	41 (1.33)	27 (0.88)
3.5%					854 (29.89)	368 (12.88)	219 (7.67)	151 (5.28)	114 (3.99)	90 (3.15)	43 (1.51)	28 (0.98)
3.75%					1231 (46.16)	455 (17.06)	254 (9.53)	170 (6.38)	125 (4.69)	98 (3.67)	45 (1.69)	29 (1.09)
4%					1923 (76.92)	576 (23.04)	298 (11.92)	192 (7.68)	138 (5.52)	106 (4.24)	47 (1.88)	30 (1.2)
4.25%					3419 (145.31)	753 (32)	355 (15.09)	218 (9.27)	153 (6.5)	116 (4.93)	50 (2.12)	31 (1.32)
4.5%						1026 (46.17)	430 (19.35)	251 (11.3)	170 (7.65)	127 (5.72)	52 (2.34)	32 (1.44)
4.75%						1477 (70.16)	532 (25.27)	291 (13.82)	191 (9.07)	139 (6.6)	55 (2.61)	33 (1.57)
5%						2308 (115.4)	673 (33.65)	342 (17.1)	216 (10.8)	153 (7.65)	57 (2.85)	34 (1.7)
5.25%						4102 (215.35)	879 (46.15)	407 (21.37)	246 (12.91)	170 (8.92)	60 (3.15)	35 (1.84)
5.5%							1197 (65.83)	492 (27.06)	282 (15.51)	190 (10.45)	64 (3.52)	36 (1.98)
5.75%							1723 (99.07)	608 (34.96)	327 (18.8)	213 (12.25)	67 (3.85)	38 (2.18)
6%							2692 (161.52)	769 (46.14)	384 (23.04)	240 (14.4)	71 (4.26)	39 (2.34)
6.25%							4786 (299.12)	1005 (62.81)	458 (28.62)	273 (17.06)	75 (4.69)	41 (2.56)
6.5%								1368 (88.92)	554 (36.01)	314 (20.41)	80 (5.2)	42 (2.73)
6.75%								1969 (132.91)	684 (46.17)	364 (24.57)	85 (5.74)	44 (2.97)
7%								3077 (215.39)	866 (60.62)	427 (29.89)	90 (6.3)	45 (3.15)
7.25%									1131 (82)	509 (36.9)	96 (6.96)	47 (3.41)
7.5%									1539 (115.42)	616 (46.2)	102 (7.65)	49 (3.67)
7.75%									2216 (171.74)	760 (58.9)	110 (8.53)	51 (3.95)
8%									3461 (276.88)	962 (76.96)	118 (9.44)	53 (4.24)
8.25%										1256 (103.62)	127 (10.48)	56 (4.62)
8.5%										1710 (145.35)	136 (11.56)	58 (4.93)
8.75%										2462 (215.43)	148 (12.95)	61 (5.34)
9%										3846 (346.14)	160 (14.4)	64 (5.76)
9.25%											175 (16.19)	67 (6.2)
9.5%											191 (18.14)	70 (6.65)
9.75%											209 (20.38)	73 (7.12)
10%											231 (23.1)	77 (7.7)
Note:												-

Sample sizes over 5000 items are not shown



Table 4: Statistical Sample Sizes based on the Poisson Distribution — 1 Percent Risk of Overreliance (with expected sum of taints in parentheses)

						Performance	e Materiality					
Expected Misstatement Rate	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 (4.32)	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 (4.16)	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 (24.6)	93 (8.84)
9.75%											284 (27.69)	98 (9.55)