



Table 1: Statistical Sampling Results based on the Gamma Distribution —
Logarithmic Impartial 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	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
25	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62
30	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
35	4.18	2.46	1.32	0.42	-0.37	-1.12	-1.89	-2.69	-3.56	-4.50	-5.51
40	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
45	5.19	3.33	2.10	1.16	0.38	-0.33	-1.01	-1.70	-2.42	-3.19	-4.03
50	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44
55	6.19	4.21	2.87	1.86	1.05	0.34	-0.30	-0.93	-1.56	-2.22	-2.92
60	6.69	4.64	3.25	2.21	1.37	0.66	0.01	-0.59	-1.20	-1.82	-2.47
65	7.19	5.08	3.64	2.55	1.69	0.96	0.32	-0.28	-0.86	-1.45	-2.06
70	7.69	5.53	4.03	2.90	2.01	1.26	0.61	0.01	-0.55	-1.12	-1.70
75	8.19	5.97	4.43	3.25	2.32	1.56	0.89	0.30	-0.26	-0.81	-1.36
80	8.69	6.42	4.82	3.61	2.65	1.85	1.17	0.57	0.01	-0.52	-1.05
85	9.19	6.87	5.23	3.97	2.97	2.15	1.45	0.84	0.28	-0.25	-0.77
90	9.69	7.32	5.63	4.34	3.30	2.45	1.73	1.10	0.54	0.01	-0.50
95	10.19	7.78	6.05	4.70	3.63	2.75	2.01	1.37	0.79	0.27	-0.24
100	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01
125	13.19	10.54	8.58	7.01	5.72	4.65	3.74	2.97	2.30	1.71	1.18
150	15.69	12.88	10.75	9.03	7.59	6.36	5.32	4.41	3.62	2.94	2.33
200	20.69	17.62	15.23	13.25	11.55	10.07	8.77	7.63	6.61	5.70	4.90
300	30.69	27.24	24.47	22.11	20.04	18.19	16.52	15.00	13.62	12.35	11.18
400	40.69	36.96	33.93	31.29	28.95	26.82	24.88	23.09	21.44	19.90	18.46
500	50.69	46.75	43.50	40.65	38.09	35.75	33.59	31.59	29.72	27.97	26.33

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = $e^{\log(\text{BF})}$



Table 2: Statistical Sampling Results based on the Gamma Distribution —
Logarithmic Impartial 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	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25
25	1.79	0.32	-0.81	-1.88	-2.99	-4.21	-5.55	-7.00	-8.55	-10.21	-11.96
30	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86
35	2.35	0.85	-0.23	-1.21	-2.18	-3.22	-4.36	-5.59	-6.93	-8.37	-9.90
40	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
45	2.89	1.34	0.26	-0.66	-1.55	-2.47	-3.45	-4.52	-5.69	-6.95	-8.30
50	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62
55	3.41	1.80	0.70	-0.20	-1.03	-1.86	-2.73	-3.68	-4.71	-5.82	-7.02
60	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
65	3.92	2.24	1.12	0.22	-0.58	-1.35	-2.14	-2.99	-3.91	-4.90	-5.97
70	4.18	2.46	1.32	0.42	-0.37	-1.12	-1.89	-2.69	-3.56	-4.50	-5.51
75	4.43	2.68	1.52	0.61	-0.17	-0.91	-1.65	-2.42	-3.24	-4.13	-5.09
80	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
85	4.94	3.12	1.91	0.98	0.20	-0.51	-1.21	-1.92	-2.68	-3.48	-4.35
90	5.19	3.33	2.10	1.16	0.38	-0.33	-1.01	-1.70	-2.42	-3.19	-4.03
95	5.44	3.55	2.29	1.34	0.55	-0.16	-0.82	-1.49	-2.19	-2.93	-3.72
100	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44
125	6.94	4.86	3.44	2.38	1.53	0.81	0.17	-0.44	-1.03	-1.63	-2.26
150	8.19	5.97	4.43	3.25	2.32	1.56	0.89	0.30	-0.26	-0.81	-1.36
200	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01
300	15.69	12.88	10.75	9.03	7.59	6.36	5.32	4.41	3.62	2.94	2.33
400	20.69	17.62	15.23	13.25	11.55	10.07	8.77	7.63	6.61	5.70	4.90
500	25.69	22.41	19.82	17.63	15.72	14.04	12.54	11.19	9.98	8.87	7.88

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = $e^{\log(\text{BF})}$



Table 3: Statistical Sampling Results based on the Gamma Distribution —
Logarithmic Impartial 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	0.68	-0.85	-2.22	-3.65	-5.24	-6.97	-8.85	-10.86	-12.98	-15.20	-17.52
25	0.83	-0.69	-2.00	-3.37	-4.88	-6.53	-8.32	-10.24	-12.28	-14.42	-16.65
30	0.97	-0.53	-1.80	-3.12	-4.55	-6.13	-7.85	-9.69	-11.64	-13.70	-15.85
35	1.11	-0.38	-1.62	-2.88	-4.26	-5.76	-7.41	-9.18	-11.06	-13.05	-15.13
40	1.24	-0.24	-1.45	-2.67	-3.98	-5.43	-7.01	-8.71	-10.53	-12.44	-14.45
45	1.37	-0.11	-1.30	-2.47	-3.74	-5.12	-6.64	-8.28	-10.03	-11.89	-13.83
50	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25
55	1.61	0.14	-1.01	-2.12	-3.29	-4.58	-5.98	-7.51	-9.15	-10.88	-12.71
60	1.73	0.26	-0.87	-1.95	-3.09	-4.33	-5.69	-7.16	-8.75	-10.43	-12.21
65	1.85	0.37	-0.75	-1.80	-2.90	-4.10	-5.41	-6.84	-8.37	-10.00	-11.73
70	1.96	0.48	-0.63	-1.66	-2.73	-3.88	-5.15	-6.53	-8.02	-9.60	-11.28
75	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86
80	2.19	0.70	-0.40	-1.39	-2.40	-3.49	-4.68	-5.97	-7.37	-8.87	-10.46
85	2.30	0.80	-0.29	-1.27	-2.25	-3.31	-4.46	-5.72	-7.08	-8.53	-10.08
90	2.41	0.90	-0.18	-1.15	-2.11	-3.14	-4.25	-5.47	-6.79	-8.21	-9.72
95	2.52	1.00	-0.08	-1.03	-1.98	-2.98	-4.06	-5.24	-6.53	-7.91	-9.38
100	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
125	3.15	1.57	0.48	-0.42	-1.28	-2.15	-3.07	-4.08	-5.17	-6.36	-7.62
150	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
200	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
300	6.69	4.64	3.25	2.21	1.37	0.66	0.01	-0.59	-1.20	-1.82	-2.47
400	8.69	6.42	4.82	3.61	2.65	1.85	1.17	0.57	0.01	-0.52	-1.05
500	10.69	8.23	6.46	5.08	3.97	3.06	2.29	1.63	1.04	0.51	0.01

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = $e^{\log(\text{BF})}$



Table 4: Statistical Sampling Results based on the Gamma Distribution —
Logarithmic Impartial 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	0.37	-1.24	-2.72	-4.32	-6.09	-8.02	-10.09	-12.30	-14.62	-17.04	-19.56
25	0.45	-1.13	-2.58	-4.14	-5.85	-7.73	-9.75	-11.91	-14.17	-16.54	-19.01
30	0.53	-1.04	-2.46	-3.97	-5.64	-7.46	-9.44	-11.54	-13.75	-16.07	-18.49
35	0.61	-0.94	-2.33	-3.81	-5.43	-7.21	-9.14	-11.19	-13.36	-15.63	-17.99
40	0.68	-0.85	-2.22	-3.65	-5.24	-6.97	-8.85	-10.86	-12.98	-15.20	-17.52
45	0.76	-0.77	-2.11	-3.51	-5.05	-6.74	-8.58	-10.54	-12.62	-14.80	-17.07
50	0.83	-0.69	-2.00	-3.37	-4.88	-6.53	-8.32	-10.24	-12.28	-14.42	-16.65
55	0.90	-0.61	-1.90	-3.24	-4.71	-6.32	-8.08	-9.96	-11.96	-14.05	-16.24
60	0.97	-0.53	-1.80	-3.12	-4.55	-6.13	-7.85	-9.69	-11.64	-13.70	-15.85
65	1.04	-0.45	-1.71	-3.00	-4.40	-5.94	-7.62	-9.43	-11.35	-13.37	-15.48
70	1.11	-0.38	-1.62	-2.88	-4.26	-5.76	-7.41	-9.18	-11.06	-13.05	-15.13
75	1.17	-0.31	-1.54	-2.77	-4.12	-5.59	-7.21	-8.94	-10.79	-12.74	-14.78
80	1.24	-0.24	-1.45	-2.67	-3.98	-5.43	-7.01	-8.71	-10.53	-12.44	-14.45
85	1.30	-0.17	-1.37	-2.57	-3.86	-5.27	-6.82	-8.49	-10.28	-12.16	-14.14
90	1.37	-0.11	-1.30	-2.47	-3.74	-5.12	-6.64	-8.28	-10.03	-11.89	-13.83
95	1.43	-0.04	-1.22	-2.38	-3.62	-4.98	-6.47	-8.08	-9.80	-11.62	-13.54
100	1.49	0.02	-1.15	-2.29	-3.50	-4.84	-6.30	-7.88	-9.57	-11.37	-13.25
125	1.79	0.32	-0.81	-1.88	-2.99	-4.21	-5.55	-7.00	-8.55	-10.21	-11.96
150	2.07	0.59	-0.51	-1.52	-2.56	-3.68	-4.91	-6.24	-7.69	-9.23	-10.86
200	2.62	1.10	0.02	-0.92	-1.85	-2.82	-3.88	-5.03	-6.27	-7.62	-9.05
300	3.67	2.02	0.91	0.02	-0.79	-1.59	-2.43	-3.32	-4.29	-5.34	-6.47
400	4.68	2.90	1.71	0.80	0.02	-0.71	-1.42	-2.16	-2.95	-3.79	-4.71
500	5.69	3.77	2.48	1.51	0.72	0.02	-0.64	-1.30	-1.97	-2.68	-3.44

Note:

This table presents Bayes factors based on equal prior probabilities and no expected errors

BF = $e^{\log(\text{BF})}$