Table 1: Statistical Sampling Results based on the Gamma Distribution — 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	13.78	3	1.02	0.4	0.16	0.06	0.02	0.01	0	0	0
25	23.36	4.81	1.62	0.66	0.28	0.12	0.05	0.02	0.01	0	0
30	39.17	7.56	2.49	1.02	0.45	0.2	0.09	0.04	0.01	0	0
35	65.23	11.75	3.74	1.52	0.69	0.33	0.15	0.07	0.03	0.01	0
40	108.2	18.18	5.54	2.22	1.02	0.49	0.24	0.12	0.05	0.02	0.01
45	179.03	28.07	8.15	3.18	1.46	0.72	0.36	0.18	0.09	0.04	0.02
50	295.83	43.35	11.96	4.53	2.05	1.02	0.53	0.27	0.14	0.07	0.03
55	488.38	67.03	17.56	6.42	2.85	1.41	0.74	0.39	0.21	0.11	0.05
60	805.86	103.88	25.81	9.08	3.93	1.93	1.01	0.55	0.3	0.16	0.08
65	1329.28	161.37	38.05	12.84	5.41	2.61	1.37	0.75	0.42	0.23	0.13
70	2192.27	251.3	56.29	18.21	7.43	3.53	1.84	1.01	0.57	0.33	0.18
75	3615.08	392.35	83.57	25.9	10.22	4.74	2.44	1.35	0.77	0.44	0.26
80	5960.92	614.07	124.57	36.98	14.1	6.37	3.23	1.77	1.01	0.59	0.35
85	9828.54	963.33	186.41	53.03	19.5	8.57	4.27	2.31	1.32	0.78	0.46
90	16205.17	1514.57	280.01	76.37	27.07	11.56	5.64	3.01	1.71	1.01	0.61
95	26718.45	2386.13	422.16	110.49	37.75	15.63	7.44	3.92	2.21	1.3	0.79
100	44051.93	3766.41	638.7	160.58	52.89	21.22	9.85	5.09	2.84	1.67	1.01
125	536673.57	37811.23	5300.92	1107.94	306.32	104.7	42.28	19.48	9.96	5.52	3.25
150	6538033.74	391658.8	46755.83	8338.66	1973.58	580.53	203.39	82.29	37.52	18.88	10.3
200	9.703304e+08	4.472981e+07	4115120.06	566575.88	103748.28	23681.83	6466.91	2053.08	741.84	300.02	133.94
300	2.137295e+13	6.743713e+11	4.251396e+10	4.016033e+09	5.052606e+08	7.936458e+07	1.494063e+07	3276960.41	820235.09	230614.49	71923.52
400	4.707705e+17	1.129132e+16	5.413276e+14	3.890502e+13	3.725772e+12	4.457078e+11	6.393880e+10	1.069325e+10	2.042278e+09	4.384529e+08	1.045010e+08
500	1.036941e+22	2.005955e+20	7.758105e+18	4.498967e+17	3.477233e+16	3.358017e+15	3.889772e+14	5.254310e+13	8.107642e+12	1.406737e+12	2.710605e+11

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 2: Statistical Sampling Results based on the Gamma Distribution —
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	4.44	1.02	0.32	0.1	0.03	0.01	0.00	0.00	0.00	0.00	0.00
25	5.98	1.37	0.44	0.15	0.05	0.01	0.00	0.00	0.00	0.00	0.00
30	7.96	1.81	0.6	0.22	0.08	0.03	0.01	0.00	0.00	0.00	0.00
35	10.51	2.34	0.79	0.3	0.11	0.04	0.01	0.00	0.00	0.00	0.00
40	13.78	3	1.02	0.4	0.16	0.06	0.02	0.01	0.00	0.00	0.00
45	17.98	3.81	1.29	0.52	0.21	0.08	0.03	0.01	0.00	0.00	0.00
50	23.36	4.81	1.62	0.66	0.28	0.12	0.05	0.02	0.01	0.00	0.00
55	30.29	6.04	2.02	0.82	0.36	0.16	0.06	0.03	0.01	0.00	0.00
60	39.17	7.56	2.49	1.02	0.45	0.20	0.09	0.04	0.01	0.00	0.00
65	50.58	9.43	3.06	1.25	0.56	0.26	0.12	0.05	0.02	0.01	0.00
70	65.23	11.75	3.74	1.52	0.69	0.33	0.15	0.07	0.03	0.01	0.00
75	84.04	14.62	4.55	1.84	0.84	0.40	0.19	0.09	0.04	0.02	0.01
80	108.2	18.18	5.54	2.22	1.02	0.49	0.24	0.12	0.05	0.02	0.01
85	139.21	22.59	6.72	2.66	1.22	0.60	0.30	0.15	0.07	0.03	0.01
90	179.03	28.07	8.15	3.18	1.46	0.72	0.36	0.18	0.09	0.04	0.02
95	230.17	34.88	9.87	3.8	1.73	0.86	0.44	0.22	0.11	0.05	0.02
100	295.83	43.35	11.96	4.53	2.05	1.02	0.53	0.27	0.14	0.07	0.03
125	1035.03	129.43	31.33	10.8	4.61	2.25	1.18	0.65	0.36	0.20	0.10
150	3615.08	392.35	83.57	25.9	10.22	4.74	2.44	1.35	0.77	0.44	0.26
200	44051.93	3766.41	638.7	160.58	52.89	21.22	9.85	5.09	2.84	1.67	1.01
300	6538033.74	391658.8	46755.83	8338.66	1,973.58	580.53	203.39	82.29	37.52	18.88	10.30
400	9.703304e+08	4.472981e+07	4115120.06	566575.88	103,748.28	23,681.83	6,466.91	2,053.08	741.84	300.02	133.94
500	1.440098e+11	5.395010e+09	4.036578e+08	4.523491e+07	6,747,976.69	1,256,121.99	280,066.67	72,704.59	21,522.90	7,150.62	2,632.51

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 3: Statistical Sampling Results based on the Gamma Distribution —
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	1.98	0.43	0.11	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
25	2.30	0.50	0.14	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
30	2.64	0.59	0.16	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
35	3.03	0.68	0.20	0.06	0.01	0.00	0.00	0.00	0.00	0.00	0.00
40	3.45	0.79	0.23	0.07	0.02	0.00	0.00	0.00	0.00	0.00	0.00
45	3.92	0.90	0.27	0.08	0.02	0.01	0.00	0.00	0.00	0.00	0.00
50	4.44	1.02	0.32	0.10	0.03	0.01	0.00	0.00	0.00	0.00	0.00
55	5.01	1.15	0.37	0.12	0.04	0.01	0.00	0.00	0.00	0.00	0.00
60	5.64	1.30	0.42	0.14	0.05	0.01	0.00	0.00	0.00	0.00	0.00
65	6.34	1.45	0.47	0.17	0.05	0.02	0.00	0.00	0.00	0.00	0.00
70	7.11	1.62	0.53	0.19	0.07	0.02	0.01	0.00	0.00	0.00	0.00
75	7.96	1.81	0.60	0.22	0.08	0.03	0.01	0.00	0.00	0.00	0.00
80	8.91	2.01	0.67	0.25	0.09	0.03	0.01	0.00	0.00	0.00	0.00
85	9.95	2.23	0.75	0.28	0.10	0.04	0.01	0.00	0.00	0.00	0.00
90	11.10	2.46	0.83	0.32	0.12	0.04	0.01	0.00	0.00	0.00	0.00
95	12.37	2.72	0.92	0.36	0.14	0.05	0.02	0.01	0.00	0.00	0.00
100	13.78	3.00	1.02	0.40	0.16	0.06	0.02	0.01	0.00	0.00	0.00
125	23.36	4.81	1.62	0.66	0.28	0.12	0.05	0.02	0.01	0.00	0.00
150	39.17	7.56	2.49	1.02	0.45	0.20	0.09	0.04	0.01	0.00	0.00
200	108.20	18.18	5.54	2.22	1.02	0.49	0.24	0.12	0.05	0.02	0.01
300	805.86	103.88	25.81	9.08	3.93	1.93	1.01	0.55	0.30	0.16	0.08
400	5,960.92	614.07	124.57	36.98	14.10	6.37	3.23	1.77	1.01	0.59	0.35
500	44,051.93	3,766.41	638.70	160.58	52.89	21.22	9.85	5.09	2.84	1.67	1.01

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.

Table 4: Statistical Sampling Results based on the Gamma Distribution —
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	1.44	0.29	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	1.57	0.32	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	1.70	0.35	0.09	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	1.84	0.39	0.10	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	1.98	0.43	0.11	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
45	2.14	0.46	0.12	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
50	2.30	0.50	0.14	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
55	2.47	0.55	0.15	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
60	2.64	0.59	0.16	0.04	0.01	0.00	0.00	0.00	0.00	0.00	0.00
65	2.83	0.64	0.18	0.05	0.01	0.00	0.00	0.00	0.00	0.00	0.00
70	3.03	0.68	0.20	0.06	0.01	0.00	0.00	0.00	0.00	0.00	0.00
75	3.23	0.73	0.22	0.06	0.02	0.00	0.00	0.00	0.00	0.00	0.00
80	3.45	0.79	0.23	0.07	0.02	0.00	0.00	0.00	0.00	0.00	0.00
85	3.68	0.84	0.25	0.08	0.02	0.01	0.00	0.00	0.00	0.00	0.00
90	3.92	0.90	0.27	0.08	0.02	0.01	0.00	0.00	0.00	0.00	0.00
95	4.17	0.96	0.30	0.09	0.03	0.01	0.00	0.00	0.00	0.00	0.00
100	4.44	1.02	0.32	0.10	0.03	0.01	0.00	0.00	0.00	0.00	0.00
125	5.98	1.37	0.44	0.15	0.05	0.01	0.00	0.00	0.00	0.00	0.00
150	7.96	1.81	0.60	0.22	0.08	0.03	0.01	0.00	0.00	0.00	0.00
200	13.78	3.00	1.02	0.40	0.16	0.06	0.02	0.01	0.00	0.00	0.00
300	39.17	7.56	2.49	1.02	0.45	0.20	0.09	0.04	0.01	0.00	0.00
400	108.20	18.18	5.54	2.22	1.02	0.49	0.24	0.12	0.05	0.02	0.01
500	295.83	43.35	11.96	4.53	2.05	1.02	0.53	0.27	0.14	0.07	0.03

Note:
This table presents Bayes factors based on equal prior probabilities and zero expected errors.