Table 1: Statistical Sampling Results based on the Hypergeometric Distribution (N = 100) — One-sided *p* Values against a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.095	0.363	0.681	0.890	0.975	0.996	1.000	1.000	1.000	1.000	1.000
25	0.048	0.229	0.522	0.785	0.933	0.986	0.998	1.000	1.000	1.000	1.000
30	0.023	0.136	0.373	0.654	0.862	0.961	0.993	0.999	1.000	1.000	1.000
35	0.010	0.075	0.248	0.512	0.762	0.916	0.980	0.997	1.000	1.000	1.000
40	<0.01	0.039	0.154	0.374	0.639	0.846	0.954	0.991	0.999	1.000	1.000
45	<0.01	0.018	0.088	0.254	0.504	0.749	0.910	0.979	0.997	1.000	1.000
50	<0.01	<0.01	0.046	0.159	0.370	0.630	0.841	0.954	0.992	0.999	1.000
55	<0.01	<0.01	0.021	0.090	0.251	0.496	0.746	0.912	0.982	0.998	1.000
60	<0.01	<0.01	<0.01	0.046	0.154	0.361	0.626	0.846	0.961	0.996	1.000
65	<0.01	<0.01	<0.01	0.020	0.084	0.238	0.488	0.752	0.925	0.990	1.000
70	<0.01	<0.01	<0.01	<0.01	0.039	0.138	0.346	0.627	0.864	0.977	1.000
75	<0.01	<0.01	<0.01	<0.01	0.014	0.067	0.215	0.478	0.771	0.952	1.000
80	<0.01	<0.01	<0.01	<0.01	<0.01	0.025	0.110	0.319	0.637	0.905	1.000
85	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.041	0.171	0.462	0.819	1.000
90	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.060	0.262	0.670	1.000
95	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.077	0.416	1.000
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.1

Table 2: Statistical Sampling Results based on the Hypergeometric Distribution (N = 500) — One-sided *p* Values against a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.116	0.387	0.678	0.871	0.960	0.990	0.998	1.000	1.000	1.000	1.000
25	0.067	0.264	0.534	0.767	0.907	0.970	0.992	0.998	1.000	1.000	1.000
30	0.038	0.175	0.405	0.648	0.830	0.933	0.978	0.994	0.999	1.000	1.000
35	0.022	0.113	0.296	0.528	0.735	0.876	0.951	0.984	0.995	0.999	1.000
40	0.012	0.072	0.211	0.415	0.630	0.801	0.909	0.965	0.988	0.997	0.999
45	<0.01	0.045	0.146	0.317	0.523	0.713	0.851	0.934	0.974	0.991	0.998
50	<0.01	0.028	0.099	0.236	0.422	0.617	0.779	0.889	0.952	0.982	0.994
55	<0.01	0.017	0.066	0.171	0.332	0.520	0.697	0.832	0.918	0.965	0.987
60	<0.01	0.010	0.043	0.121	0.254	0.427	0.608	0.762	0.872	0.940	0.975
65	<0.01	<0.01	0.028	0.084	0.190	0.342	0.518	0.684	0.815	0.904	0.956
70	<0.01	<0.01	0.018	0.057	0.139	0.268	0.431	0.600	0.748	0.858	0.928
75	<0.01	<0.01	0.011	0.038	0.100	0.205	0.351	0.516	0.673	0.802	0.892
80	<0.01	<0.01	<0.01	0.025	0.070	0.154	0.279	0.434	0.594	0.737	0.846
85	<0.01	<0.01	<0.01	0.016	0.048	0.113	0.218	0.357	0.514	0.665	0.790
90	<0.01	<0.01	<0.01	0.010	0.033	0.082	0.166	0.288	0.436	0.589	0.727
95	<0.01	<0.01	<0.01	<0.01	0.022	0.058	0.125	0.228	0.363	0.513	0.658
100	<0.01	<0.01	<0.01	<0.01	0.014	0.040	0.092	0.177	0.296	0.438	0.585
125	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.015	0.038	0.080	0.150	0.250
150	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.014	0.033	0.068
200	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.1

Table 3: Statistical Sampling Results based on the Hypergeometric Distribution (N = 1000) — One-sided *p* Values against a Performance Materiality of 10 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.119	0.389	0.677	0.869	0.959	0.990	0.998	1.000	1.000	1.000	1.000
25	0.069	0.267	0.536	0.765	0.905	0.968	0.991	0.998	1.000	1.000	1.000
30	0.040	0.179	0.408	0.648	0.827	0.930	0.976	0.993	0.998	1.000	1.000
35	0.023	0.118	0.301	0.529	0.733	0.872	0.948	0.982	0.995	0.999	1.000
40	0.014	0.076	0.217	0.419	0.629	0.797	0.905	0.961	0.986	0.996	0.999
45	<0.01	0.049	0.153	0.323	0.525	0.710	0.846	0.929	0.971	0.990	0.997
50	<0.01	0.031	0.106	0.243	0.427	0.617	0.775	0.883	0.947	0.979	0.992
55	<0.01	0.019	0.072	0.179	0.339	0.522	0.693	0.825	0.912	0.960	0.984
60	<0.01	0.012	0.048	0.130	0.263	0.432	0.607	0.757	0.865	0.933	0.970
65	<0.01	<0.01	0.032	0.092	0.200	0.350	0.520	0.680	0.808	0.896	0.949
70	<0.01	<0.01	0.021	0.064	0.149	0.278	0.437	0.599	0.742	0.849	0.920
75	<0.01	<0.01	0.013	0.044	0.110	0.217	0.359	0.518	0.669	0.793	0.882
80	<0.01	<0.01	<0.01	0.030	0.079	0.166	0.290	0.440	0.593	0.730	0.836
85	<0.01	<0.01	<0.01	0.020	0.056	0.125	0.230	0.367	0.517	0.660	0.781
90	<0.01	<0.01	<0.01	0.014	0.040	0.093	0.180	0.300	0.443	0.588	0.719
95	<0.01	<0.01	<0.01	<0.01	0.028	0.068	0.138	0.242	0.373	0.516	0.653
100	<0.01	<0.01	<0.01	<0.01	0.019	0.049	0.105	0.192	0.309	0.445	0.584
125	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.021	0.049	0.097	0.170	0.268
150	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.022	0.046	0.088
200	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01

Note:

This table presents one-sided p values against the null hypothesis $\theta = 0.1$

Table 4: Statistical Sampling Results based on the Hypergeometric Distribution (N = 100) — One-sided *p* Values against a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.319	0.739	0.947	0.995	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.229	0.633	0.902	0.987	0.999	1.000	1.000	1.000	1.000	1.000	1.000
30	0.161	0.526	0.842	0.973	0.998	1.000	1.000	1.000	1.000	1.000	1.000
35	0.110	0.424	0.770	0.950	0.996	1.000	1.000	1.000	1.000	1.000	1.000
40	0.073	0.332	0.686	0.918	0.991	1.000	1.000	1.000	1.000	1.000	1.000
45	0.046	0.250	0.595	0.875	0.984	1.000	1.000	1.000	1.000	1.000	1.000
50	0.028	0.181	0.500	0.819	0.972	1.000	1.000	1.000	1.000	1.000	1.000
55	0.016	0.125	0.405	0.750	0.954	1.000	1.000	1.000	1.000	1.000	1.000
60	<0.01	0.082	0.314	0.668	0.927	1.000	1.000	1.000	1.000	1.000	1.000
65	<0.01	0.050	0.230	0.576	0.890	1.000	1.000	1.000	1.000	1.000	1.000
70	<0.01	0.027	0.158	0.474	0.839	1.000	1.000	1.000	1.000	1.000	1.000
75	<0.01	0.013	0.098	0.367	0.771	1.000	1.000	1.000	1.000	1.000	1.000
80	<0.01	<0.01	0.053	0.261	0.681	1.000	1.000	1.000	1.000	1.000	1.000
85	<0.01	<0.01	0.023	0.161	0.564	1.000	1.000	1.000	1.000	1.000	1.000
90	<0.01	<0.01	<0.01	0.077	0.416	1.000	1.000	1.000	1.000	1.000	1.000
95	<0.01	<0.01	<0.01	0.019	0.230	1.000	1.000	1.000	1.000	1.000	1.000
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.05

Table 5: Statistical Sampling Results based on the Hypergeometric Distribution (N = 500) — One-sided *p* Values against a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.351	0.736	0.928	0.986	0.998	1.000	1.000	1.000	1.000	1.000	1.000
25	0.268	0.641	0.878	0.970	0.994	0.999	1.000	1.000	1.000	1.000	1.000
30	0.205	0.549	0.817	0.945	0.987	0.998	1.000	1.000	1.000	1.000	1.000
35	0.156	0.464	0.749	0.912	0.976	0.995	0.999	1.000	1.000	1.000	1.000
40	0.118	0.388	0.677	0.870	0.959	0.990	0.998	1.000	1.000	1.000	1.000
45	0.089	0.321	0.605	0.821	0.936	0.982	0.996	0.999	1.000	1.000	1.000
50	0.067	0.264	0.534	0.767	0.907	0.970	0.992	0.998	1.000	1.000	1.000
55	0.050	0.214	0.467	0.709	0.872	0.955	0.987	0.997	0.999	1.000	1.000
60	0.038	0.173	0.403	0.648	0.832	0.934	0.979	0.994	0.999	1.000	1.000
65	0.028	0.139	0.345	0.587	0.786	0.909	0.968	0.991	0.998	1.000	1.000
70	0.021	0.111	0.293	0.526	0.737	0.879	0.954	0.985	0.996	0.999	1.000
75	0.015	0.087	0.247	0.468	0.684	0.844	0.936	0.978	0.994	0.998	1.000
80	0.011	0.069	0.206	0.412	0.630	0.805	0.913	0.968	0.990	0.997	0.999
85	<0.01	0.054	0.170	0.359	0.576	0.762	0.887	0.955	0.985	0.996	0.999
90	<0.01	0.042	0.140	0.311	0.521	0.716	0.857	0.939	0.978	0.993	0.998
95	<0.01	0.032	0.114	0.267	0.468	0.667	0.823	0.919	0.969	0.990	0.997
100	<0.01	0.025	0.092	0.227	0.417	0.618	0.785	0.897	0.958	0.985	0.996
125	<0.01	<0.01	0.029	0.091	0.207	0.374	0.561	0.731	0.856	0.934	0.974
150	<0.01	<0.01	<0.01	0.030	0.085	0.187	0.336	0.511	0.680	0.816	0.908
200	<0.01	<0.01	<0.01	<0.01	<0.01	0.026	0.068	0.147	0.268	0.422	0.587
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.011	0.031
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.05

Table 6: Statistical Sampling Results based on the Hypergeometric Distribution (N = 1000) — One-sided *p* Values against a Performance Materiality of 5 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.355	0.736	0.926	0.985	0.998	1.000	1.000	1.000	1.000	1.000	1.000
25	0.273	0.641	0.875	0.968	0.994	0.999	1.000	1.000	1.000	1.000	1.000
30	0.210	0.551	0.814	0.942	0.986	0.997	1.000	1.000	1.000	1.000	1.000
35	0.161	0.468	0.747	0.908	0.973	0.994	0.999	1.000	1.000	1.000	1.000
40	0.123	0.394	0.677	0.866	0.956	0.988	0.997	1.000	1.000	1.000	1.000
45	0.094	0.328	0.606	0.817	0.932	0.979	0.995	0.999	1.000	1.000	1.000
50	0.072	0.272	0.537	0.764	0.902	0.966	0.990	0.998	1.000	1.000	1.000
55	0.055	0.223	0.472	0.707	0.866	0.949	0.984	0.996	0.999	1.000	1.000
60	0.042	0.183	0.411	0.648	0.825	0.928	0.975	0.992	0.998	1.000	1.000
65	0.032	0.148	0.355	0.589	0.780	0.901	0.962	0.988	0.996	0.999	1.000
70	0.024	0.120	0.304	0.530	0.732	0.870	0.946	0.981	0.994	0.998	1.000
75	0.018	0.097	0.259	0.474	0.681	0.835	0.927	0.972	0.991	0.997	0.999
80	0.014	0.077	0.219	0.420	0.629	0.796	0.904	0.960	0.986	0.996	0.999
85	0.010	0.062	0.184	0.370	0.577	0.754	0.876	0.946	0.979	0.993	0.998
90	<0.01	0.049	0.154	0.324	0.526	0.710	0.846	0.928	0.971	0.990	0.997
95	<0.01	0.039	0.128	0.282	0.475	0.664	0.812	0.908	0.960	0.985	0.995
100	<0.01	0.031	0.106	0.243	0.427	0.617	0.775	0.883	0.947	0.979	0.992
125	<0.01	<0.01	0.038	0.108	0.228	0.389	0.563	0.720	0.839	0.917	0.962
150	<0.01	<0.01	0.013	0.042	0.106	0.213	0.356	0.517	0.671	0.796	0.886
200	<0.01	<0.01	<0.01	<0.01	0.016	0.044	0.098	0.184	0.302	0.441	0.584
300	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	0.016	0.037	0.074
400	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
500	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01

Note:

This table presents one-sided p values against the null hypothesis θ = 0.05

Table 7: Statistical Sampling Results based on the Hypergeometric Distribution (N = 100) — One-sided *p* Values against a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.638	0.962	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.561	0.939	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.488	0.912	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.420	0.880	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.358	0.842	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.300	0.800	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
50	0.247	0.753	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
55	0.200	0.700	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
60	0.158	0.642	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
65	0.120	0.580	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
70	0.088	0.512	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
75	0.061	0.439	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
80	0.038	0.362	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
85	0.021	0.279	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
90	<0.01	0.191	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
95	<0.01	0.098	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.02

Table 8: Statistical Sampling Results based on the Hypergeometric Distribution (N = 500) — One-sided *p* Values against a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.662	0.944	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.596	0.916	0.989	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.535	0.884	0.982	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.481	0.850	0.973	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.431	0.813	0.962	0.995	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.386	0.775	0.948	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000
50	0.345	0.737	0.932	0.988	0.999	1.000	1.000	1.000	1.000	1.000	1.000
55	0.308	0.697	0.914	0.983	0.998	1.000	1.000	1.000	1.000	1.000	1.000
60	0.275	0.658	0.893	0.977	0.997	1.000	1.000	1.000	1.000	1.000	1.000
65	0.245	0.619	0.871	0.970	0.995	0.999	1.000	1.000	1.000	1.000	1.000
70	0.218	0.581	0.847	0.962	0.993	0.999	1.000	1.000	1.000	1.000	1.000
75	0.194	0.543	0.822	0.952	0.991	0.999	1.000	1.000	1.000	1.000	1.000
80	0.172	0.506	0.795	0.941	0.988	0.998	1.000	1.000	1.000	1.000	1.000
85	0.152	0.471	0.767	0.928	0.984	0.998	1.000	1.000	1.000	1.000	1.000
90	0.135	0.437	0.738	0.914	0.980	0.997	1.000	1.000	1.000	1.000	1.000
95	0.119	0.404	0.709	0.898	0.975	0.996	0.999	1.000	1.000	1.000	1.000
100	0.105	0.373	0.678	0.881	0.969	0.994	0.999	1.000	1.000	1.000	1.000
125	0.055	0.241	0.525	0.778	0.924	0.981	0.997	1.000	1.000	1.000	1.000
150	0.027	0.147	0.381	0.650	0.852	0.954	0.990	0.999	1.000	1.000	1.000
200	<0.01	0.045	0.165	0.381	0.634	0.836	0.947	0.988	0.998	1.000	1.000
300	<0.01	<0.01	0.012	0.053	0.164	0.366	0.619	0.835	0.955	0.994	1.000
400	<0.01	<0.01	<0.01	<0.01	<0.01	0.031	0.119	0.322	0.627	0.895	1.000
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.02

Table 9: Statistical Sampling Results based on the Hypergeometric Distribution (N = 1000) — One-sided *p* Values against a Performance Materiality of 2 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.665	0.942	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.600	0.913	0.988	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.541	0.882	0.980	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.487	0.847	0.970	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.438	0.811	0.958	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000
45	0.395	0.774	0.943	0.990	0.999	1.000	1.000	1.000	1.000	1.000	1.000
50	0.355	0.736	0.926	0.985	0.998	1.000	1.000	1.000	1.000	1.000	1.000
55	0.319	0.698	0.908	0.979	0.997	1.000	1.000	1.000	1.000	1.000	1.000
60	0.287	0.660	0.887	0.972	0.995	0.999	1.000	1.000	1.000	1.000	1.000
65	0.257	0.622	0.865	0.964	0.993	0.999	1.000	1.000	1.000	1.000	1.000
70	0.231	0.586	0.841	0.955	0.990	0.998	1.000	1.000	1.000	1.000	1.000
75	0.207	0.550	0.816	0.944	0.987	0.998	1.000	1.000	1.000	1.000	1.000
80	0.186	0.515	0.789	0.931	0.983	0.997	0.999	1.000	1.000	1.000	1.000
85	0.166	0.482	0.762	0.918	0.978	0.995	0.999	1.000	1.000	1.000	1.000
90	0.149	0.449	0.734	0.903	0.972	0.994	0.999	1.000	1.000	1.000	1.000
95	0.133	0.419	0.706	0.886	0.966	0.992	0.998	1.000	1.000	1.000	1.000
100	0.119	0.389	0.677	0.869	0.959	0.990	0.998	1.000	1.000	1.000	1.000
125	0.067	0.264	0.534	0.767	0.907	0.970	0.992	0.998	1.000	1.000	1.000
150	0.037	0.173	0.403	0.648	0.832	0.935	0.979	0.995	0.999	1.000	1.000
200	0.011	0.067	0.203	0.410	0.630	0.806	0.915	0.969	0.991	0.998	1.000
300	<0.01	<0.01	0.034	0.105	0.235	0.415	0.609	0.774	0.889	0.954	0.984
400	<0.01	<0.01	<0.01	0.015	0.049	0.123	0.248	0.415	0.596	0.757	0.875
500	<0.01	<0.01	<0.01	<0.01	<0.01	0.020	0.056	0.129	0.250	0.411	0.589

Note:

This table presents one-sided p values against the null hypothesis θ = 0.02

Table 10: Statistical Sampling Results based on the Hypergeometric Distribution (N = 100) — One-sided *p* Values against a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
25	0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
30	0.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
35	0.65	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
40	0.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
45	0.55	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
55	0.45	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
60	0.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
65	0.35	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
70	0.30	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
75	0.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
80	0.20	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
85	0.15	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
90	0.10	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
95	0.05	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
100											
125											
150											
200											
300											
400											
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.01

Table 11: Statistical Sampling Results based on the Hypergeometric Distribution (N = 500) — One-sided *p* Values against a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.815	0.986	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.773	0.978	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.733	0.969	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.695	0.958	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.658	0.946	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.623	0.933	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
50	0.589	0.919	0.992	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
55	0.557	0.904	0.989	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
60	0.526	0.888	0.986	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
65	0.497	0.872	0.983	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
70	0.469	0.854	0.979	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
75	0.442	0.836	0.974	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
80	0.417	0.817	0.969	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
85	0.392	0.798	0.963	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
90	0.369	0.778	0.957	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000
95	0.347	0.758	0.950	0.995	1.000	1.000	1.000	1.000	1.000	1.000	1.000
100	0.326	0.738	0.943	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000
125	0.236	0.633	0.898	0.985	0.999	1.000	1.000	1.000	1.000	1.000	1.000
150	0.167	0.528	0.838	0.970	0.998	1.000	1.000	1.000	1.000	1.000	1.000
200	0.077	0.336	0.683	0.914	0.990	1.000	1.000	1.000	1.000	1.000	1.000
300	<0.01	0.086	0.317	0.664	0.923	1.000	1.000	1.000	1.000	1.000	1.000
400	<0.01	<0.01	0.057	0.262	0.674	1.000	1.000	1.000	1.000	1.000	1.000
500											

Note:

This table presents one-sided p values against the null hypothesis θ = 0.01

Table 12: Statistical Sampling Results based on the Hypergeometric Distribution (N = 1000) — One-sided *p* Values against a Performance Materiality of 1 Percent

	Actual Number of Misstatements Found										
Sample Size	0	1	2	3	4	5	6	7	8	9	10
20	0.816	0.984	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
25	0.775	0.976	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
30	0.736	0.966	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
35	0.699	0.955	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
40	0.664	0.943	0.994	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
45	0.630	0.929	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
50	0.597	0.915	0.989	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
55	0.566	0.899	0.986	0.999	1.000	1.000	1.000	1.000	1.000	1.000	1.000
60	0.537	0.883	0.982	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000
65	0.509	0.866	0.977	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
70	0.482	0.849	0.972	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000
75	0.457	0.831	0.967	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000
80	0.433	0.813	0.961	0.994	0.999	1.000	1.000	1.000	1.000	1.000	1.000
85	0.410	0.794	0.954	0.993	0.999	1.000	1.000	1.000	1.000	1.000	1.000
90	0.388	0.775	0.947	0.992	0.999	1.000	1.000	1.000	1.000	1.000	1.000
95	0.367	0.756	0.939	0.990	0.999	1.000	1.000	1.000	1.000	1.000	1.000
100	0.347	0.736	0.931	0.988	0.998	1.000	1.000	1.000	1.000	1.000	1.000
125	0.261	0.639	0.881	0.973	0.996	1.000	1.000	1.000	1.000	1.000	1.000
150	0.195	0.544	0.821	0.951	0.990	0.999	1.000	1.000	1.000	1.000	1.000
200	0.106	0.375	0.678	0.880	0.968	0.994	0.999	1.000	1.000	1.000	1.000
300	0.028	0.148	0.382	0.650	0.851	0.953	0.990	0.998	1.000	1.000	1.000
400	<0.01	0.046	0.166	0.382	0.634	0.835	0.946	0.988	0.998	1.000	1.000
500	<0.01	0.010	0.054	0.171	0.376	0.624	0.829	0.946	0.990	0.999	1.000

Note:

This table presents one-sided p values against the null hypothesis θ = 0.01