Parameters	Control	Control	Control	Control
	1	2	3	4
Desired confidence level	90%	95%	95%	95%
Tolerable deviation rate	5%	4%	3%	3%
Expected population deviation rate	2%	1.5%	0.5%	0.75%
Sample size	132	192	157	208
Source: AICP Sampling (New		· · · · · · · · · · · · · · · · · · ·	ice Relea	ase, Audit

Aicpa Sampling Guide

W. Robert Knechel, Steven Salterio

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