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This paper contains technical notes on the 2008 edition of the AICPA Audit Guide Audit Sampling. I have written the paper to document the key statistical tables in the guide for the benefit of statistical specialists, educators, students, and others. It will help firms extend the tables to cover their specific policies and guid-

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Background - AICPA

planning an audit sampling application for a test of controls. For statistical. sampling, the auditor needs to specify explicitly (a) an acceptable level of the. risk of overreliance, (b) the tolerable rate of deviation, and (c) the expected. population deviation rate. This appendix includes tables for 5 percent and.

Using the Tables

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