

SAMPLING TABLE BASED ON POPULATION SIZE

90% CONFIDENCE LEVEL | CONTROL RISK ASSESSMENT & POPULATION SIZE

NUMBER OF DEVIATIONS	LOW (5-7% TOLERABLE RATE)			MODERATE (8-10% TOLERABLE RATE)		
	<100	100-200	>200	<100	100-200	>200
0	30	35	40	20	22	25
1	45	50	60	30	35	40
2	65	75	90	45	50	60

Aicpa Sampling Guide

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