

Parameters	Control 1	Control 2	Control 3	Control 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: AICPA, Auditing Practice Release, Audit Sampling (New York, 2001)

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**Dan M. Guy, D. R. Carmichael, O. Ray  
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