Sampling Plans

Sampling Plan - Variable Physical Unit Sample
Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach	
Type of Sampling:	**Variable Physical Unit Sampling** (A type of variable sampling in which the sampling unit is an item or transaction. Variable sampling is a form of substantive testing that is quantitative in nature, can be used to determine the amount of variance, and may result in dollar impacts.)

Why Used ? Check All That Apply:		Stratification is desired (for accuracy and/or targeting).
		Clusters are present, but reviewing all items in a cluster or performing multi-stage sampling is acceptable.
		An electronic universe is not available.
		Many errors are expected (including small errors).
		Other (explain):
Confidence Level:	95%	
Desired Precision (< 100%):		

Universe and Frame Information		
Universe Description:		
Frame Description:		
Frame Size:		
Frame Value:		
Frame Duty:		
Frame Validated?	Yes	
	No (explain):	

Frame Variability Analysis					
Dollar Variability:	Mean (Average):		Median:		Mode:	
	Skewed Left (Mean < Median) or Right (Mean > Median)?		Standard Deviation (STDEVP):		Coefficient of Variation (CV = STDEVP / Mean * 100):	
	Dollar Variability of Frame High (High Skewness, High STDEVP, High CV >=50%) or Low (Low Skewness, Low STDEVP, Low CV < 50%?					
Characteristic Variability:	Are there evident categories of sampling units (characteristic groups) which would be expected to have similar types & frequency of errors? (Yes or No)					
	If yes, how many such characteristic groups are identified?					

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Sample Information							
Sampling Unit Description:							
Sample Size:							
Sample Size Method/Basis:							
Strata Details:	Description	Frame Size	Frame Value	Frame Duty	Sample Size	Sample Value	Sample Duty
100% Review Stratum:							
Random Stratum 1:							
Random Stratum 2:							
Random Stratum 3:							
Random Stratum 4:							
Random Stratum 5:							
Random Stratum 6:							
Random Stratum 7:							
Random Stratum 8:							
Totals:		0	$0	$0.00	0	$0	$0.00

Sample Selection Method:	EZ-Quant RANUM - Random Numbers Generator		Random Seed:	
	EZ-Quant RASEQ - Random Number Sets Generator		Random Seed:	
	EZ-Quant STRAT - Physical Unit Sample Selection Procedure		Random Seed:	
	Other:			

Sample Results - Errors						
	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:						

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Sampling Plans

Sample Results - Compliance		
Compliance Based on Sample Results		

Actual Compliance Rate If Known:		

Absolute Value of All Systemic Errors on Randomly Selected Sample Items (Material Systemic Errors for Classification):	A1	
Absolute Value of All Systemic Errors on Judgmentally Selected or 100% Review Sample Items (Material Systemic Errors for Classification):	A2	
Total Sample Dollars:	B	
Total Frame Dollars:	C	
Total Trade Area Dollars:	D	
1% of Entered Value (for Value Only):	E	
Lessor of 1% of Entered Value or $10,000,000 (for Value Only):	F	

Area and Rule/Formula:	Noncompliant Amount	Total Noncompliant Amount for the Trade Area	Noncompliant Factor	Compliance Rate	Compliant? Y/N
Transshipment or Undeclared ADD/CVD. Any Systemic Error = Noncompliant.	N/A	N/A	N/A	N/A	
Value. If C = D (i.e., the frame represents the entire trade area) then (A1/B *C) + A2 = Noncompliant Amount. If Noncompliant Amount <= F, then Compliant. If Noncompliant Amount > F, then Not Compliant.		N/A	N/A	N/A	
Value. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B *C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to the Noncompliant Amounts for all other value samples to get the Total Noncompliant Amount for the Trade Area. If Total Noncompliant Amount for the Trade Area <= F, then Compliant. If Total Noncompliant Amount for the Trade Area > F, then Not Compliant.			N/A	N/A	
Other Areas. If C = D (i.e., the frame represents the entire trade area) then (A1 + A2) / B = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.	N/A	N/A			
Other Areas. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to Noncompliant Amounts for all other samples to get Total Noncompliant Amount for the Trade Area. Total Noncompliant Amount for the Trade Area / D = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.					

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Sample Results - Revenue Due

Actual Total Revenue Due if Known (Refer to CEAR Process if > Referral Threshold):	

Revenue Impact Based on Sample Results (Duty or Other Projectable Revenue based on Sample Results)

Initial Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				
If Desired Precision Not Met, Course of Action Taken?	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)			
	Post-audit stratified and reprojected. (Record results below.)			
	Expanded the sample and reprojected. (Record results below.)			
	Estimated the revenue due by other means. Revenue due:			

Adjusted Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Projection Program (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				
If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)	Reanalyzed the projectability of the errors and accepted the adjusted point estimate.			
	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Estimated the revenue due by other means. Revenue due:			

Summary of Revenue Due Based on Sample Results

Total Revenue Due for All Errors on Judgmentally Selected and 100% Review Sample Items :	
Total Revenue Due for All Recurring Errors on Randomly Selected Sample Items (From Projection or Other):	
Total Revenue Due for All Nonrecurring Errors on Randomly Selected Sample Items:	
Total Revenue Due for This Sample (Refer to CEAR Process if > Referral Threshold):	**$0.00**

Sampling Plans

Sample Results - Value Impact				
Actual Total Value Impact If Known (Refer to CEAR Process if > Referral Threshold):				
Value Impact Based on Sample Results				
Absolute Value of All Recurring Errors on Randomly Selected Sample Items:	A1			
Absolute Value of All Nonrecurring Errors on Randomly Selected Sample Items and All Recurring Errors on Judgmentally Selected or 100% Review Sample Items:	A2			
Total Sample Dollars:	B			
Total Frame Dollars:	C			
Total Trade Area Dollars:	D			

Rule/Formula:	Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > CEAR Process Referral Threshold? (Y/N. If Y, then Refer)
If C = D (i.e., the frame represents the entire trade area) then (A1 / B * C) + A2 = Total Value Impact.	N/A		
If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Value Impact for this sample only. Value Impact for this sample must be added to the Value Impact for all other samples to get the Total Value Impact for the Trade Area.			

Sample Results - Other Years/Areas	
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?	Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
	No

Sampling Plans

Sampling Plan - Variable Dollar Unit Sample

Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach

Type of Sampling:	**Variable Dollar Unit Sampling** (A type of variable sampling in which the sampling unit is a dollar. Variable sampling is a form of substantive testing that is quantitative in nature, can be used to determine the amount of variance, and may result in dollar impacts.)
Why Used ? Check All That Apply:	Desire to emphasize higher dollars and stratification for any other purpose is not needed/desired.
	Clusters are present, and reviewing all items in a cluster or performing multi-stage sampling is not acceptable.
	An electronic universe is available.
	Few errors are expected (primarily large errors).
	Other (explain):
Confidence Level:	95%
Desired Precision (< 100%):	

Universe and Frame Information

Universe Description:	
Frame Description:	
Frame Size:	
Frame Value:	
Frame Duty:	
Frame Validated?	Yes
	No (explain):

Frame Variability Analysis					
Dollar Variability:	Mean (Average):		Median:		Mode:	
	Skewed Left (Mean < Median) or Right (Mean > Median)?		Standard Deviation (STDEVP):		Coefficient of Variation (CV = STDEVP / Mean * 100):	
	Dollar Variability of Frame High (High Skewness, High STDEVP, High CV >=50%) or Low (Low Skewness, Low STDEVP, Low CV < 50%?					
Characteristic Variability:	Are there evident categories of sampling units (characteristic groups) which would be expected to have similar types & frequency of errors? (Yes or No)					
	If yes, how many such characteristic groups are identified?					

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Sampling Plans

Sample Information							
Sampling Unit Description:	A Dollar						
Sample Size:							
Sample Size Method/Basis:							
Strata Details:	Description	Frame Size	Frame Value	Frame Duty	Sample Size	Sample Value	Sample Duty
100% Review Stratum:							
Random Stratum:							
Totals:		0	$0	$0.00	0	$0	$0.00
Sample Selection Method:	EZ-Quant DUSSEL - Dollar Unit Sample Selection Procedure				Random Seed:		
	Other:						

Sample Results - Errors						
	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:						

Sampling Plans

Sample Results - Compliance					
Actual Compliance Rate If Known:					
Compliance Based on Sample Results					
Absolute Value of All Systemic Errors on Randomly Selected Sample Items (Material Systemic Errors for Classification):	A1				
Absolute Value of All Systemic Errors on Judgmentally Selected or 100% Review Sample Items (Material Systemic Errors for Classification):	A2				
Total Sample Dollars:	B				
Total Frame Dollars:	C				
Total Trade Area Dollars:	D				
1% of Entered Value (for Value Only):	E				
Lessor of 1% of Entered Value or $10,000,000 (for Value Only):	F				

Area and Rule/Formula:	Noncompliant Amount	Total Noncompliant Amount for the Trade Area	Noncompliant Factor	Compliance Rate	Compliant? Y/N
Transshipment or Undeclared ADD/CVD. Any Systemic Error = Noncompliant.	N/A	N/A	N/A	N/A	
Value. If C = D (i.e., the frame represents the entire trade area) then (A1/B *C) + A2 = Noncompliant Amount. If Noncompliant Amount <= F, then Compliant. If Noncompliant Amount > F, then Not Compliant.		N/A	N/A	N/A	
Value. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B *C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to the Noncompliant Amounts for all other value samples to get the Total Noncompliant Amount for the Trade Area. If Total Noncompliant Amount for the Trade Area <= F, then Compliant. If Total Noncompliant Amount for the Trade Area > F, then Not Compliant.			N/A	N/A	
Other Areas. If C = D (i.e., the frame represents the entire trade area) then (A1 + A2) / B = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.	N/A	N/A			
Other Areas. If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Noncompliant Amount for this sample only. Noncompliant Amount for this sample must be added to Noncompliant Amounts for all other samples to get Total Noncompliant Amount for the Trade Area. Total Noncompliant Amount for the Trade Area / D = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Compliance Rate. If Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99%, then Not Compliant.					

Sampling Plans

Sample Results - Revenue Due			
Actual Total Revenue Due if Known (Refer to CEAR Process if > Referral Threshold):			
Revenue Impact Based on Sample Results (Duty or Other Projectable Revenue based on Sample Results)			
Initial Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant DUSAM Dollar Unit Sample Evaluation Procedure (or Other Compute Program as Applicable).			
	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Precision Analysis:				
If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)			
	Expanded the sample and reprojected. (Record results below.)			
	Estimated the revenue due by other means. Revenue due:			
Adjusted Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant DUSAM Projection Program (or Other Computer Program as Applicable).				
	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Precision Analysis:				
If Desired Precision Not Met, Course of Action Taken?	Reanalyzed the projectability of the errors and accepted the adjusted point estimate.			
	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Estimated the revenue due by other means. Revenue due:			
Summary of Revenue Due Based on Sample Results				
Total Revenue Due for All Errors on Judgmentally Selected and 100% Review Sample Items :				
Total Revenue Due for All Recurring Errors on Randomly Selected Sample Items (From Projection or Other):				
Total Revenue Due for All Nonrecurring Errors on Randomly Selected Sample Items:				
Total Revenue Due for This Sample (Refer to CEAR Process if > Referral Threshold):			**$0.00**

Sampling Plans

<table>
<tr><td colspan="5" align="center">Sample Results - Value Impact</td></tr>
<tr><td colspan="2">Actual Total Value Impact If Known (Refer to CEAR Process if > Referral Threshold):</td><td colspan="3"></td></tr>
<tr><td colspan="5" align="center">Value Impact Based on Sample Results</td></tr>
<tr><td>Absolute Value of All Recurring Errors on Randomly Selected Sample Items:</td><td>A1</td><td colspan="3"></td></tr>
<tr><td>Absolute Value of All Nonrecurring Errors on Randomly Selected Sample Items and All Recurring Errors on Judgmentally Selected or 100% Review Sample Items:</td><td>A2</td><td colspan="3"></td></tr>
<tr><td>Total Sample Dollars:</td><td>B</td><td colspan="3"></td></tr>
<tr><td>Total Frame Dollars:</td><td>C</td><td colspan="3"></td></tr>
<tr><td>Total Trade Area Dollars:</td><td>D</td><td colspan="3"></td></tr>
<tr><td colspan="2" align="center">Rule/Formula:</td><td>Value Impact for Sample</td><td>Total Value Impact for Trade Area</td><td>Total Value Impact for Trade Area > CEAR Process Referral Threshold? (Y/N. If Y, then Refer)</td></tr>
<tr><td colspan="2">If C = D (i.e., the frame represents the entire trade area) then (A1 / B * C) + A2 = Total Value Impact.</td><td>N/A</td><td></td><td></td></tr>
<tr><td colspan="2">If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Value Impact for this sample only. Value Impact for this sample must be added to the Value Impact for all other samples to get the Total Value Impact for the Trade Area.</td><td></td><td></td><td></td></tr>
<tr><td colspan="5" align="center">Sample Results - Other Years/Areas</td></tr>
<tr><td rowspan="2">Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?</td><td></td><td colspan="3">Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)</td></tr>
<tr><td></td><td colspan="3">No</td></tr>
</table>

Sampling Plans

Sampling Plan - Attribute Discovery Sample

Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach

Type of Sampling:	**Attribute Discovery Sampling** (A special case of attribute acceptance sampling where the occurrence of even a single error constitutes a failure of the universe. Attribute sampling is a form of compliance testing that is qualitative is nature, can be used to determine the rate of occurrence, and may result in system changes.)	
Why Used ?	The risk of erroneous rejection of a universe is irrelevant, the purpose is not to determine dollar compliance rates or project revenue, and (check those that apply):	
		The area is sensitive and any systemic error would constitute noncompliance (e.g. ADD/CVD, transshipment). [Use Set 1 Parameters below.]
		No error is expected in the universe. [May use Set 2 Parameters below if only this reason applies.]
	Other (explain):	

Sampling Parameters for Sample Size and Error Estimation if Applicable (Select the Set that Applies):		
Set 1:		Confidence Level = 99% Critical Error Rate = 5% Government Risk = 1%
Set 2:		Confidence Level = 99% Critical Error Rate = 5% Government Risk = 1%

Sampling Parameters for Dollar Estimation if Applicable:	
Confidence Level:	95%
Desired Precision (< 100%):	

Universe and Frame Information

Universe Description:		
Frame Description:		
Frame Size:		
Frame Value:		
Frame Duty:		
Frame Validated?		Yes
		No (explain):

Sampling Plans

Sample Information	
Sampling Unit Description:	
Sample Size:	
Sample Value:	
Sample Duty:	
Sample Size Method/Basis:	EZ-Quant ATTDISC - Discovery Acceptance Sample Size Procedure

Sample Selection Method:	EZ-Quant RANUM - Random Numbers Generator	Random Seed:	
	EZ-Quant RASEQ - Random Number Sets Generator	Random Seed:	
	Other:		

Sample Results - Errors						
	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:						

Sample Results - Compliance		
Compliant?		
Transshipment or Undeclared ADD/CVD (Any Systemic Error = Noncompliant):		Yes
		No
Other Area:	Yes. (Rate & Calculation):	
	No. (Rate & Calculation):	
	N/A (Explain):	

Sampling Plans

Sample Results - Revenue Due (If Applicable)

Actual Total Revenue Due if Known (Refer to CEAR Process if > Referral Threshold):	

Revenue Impact Based on Sample Results (Duty or Other Projectable Revenue based on Sample Results)

Initial Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Physical Unit Sample Evaluation Procedure (or Other Computer Program as Applicable).

	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				
If Desired Precision Not Met, Course of Action Taken?	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)			
	Post-audit stratified and reprojected. (Record results below.)			
	Expanded the sample and reprojected. (Record results below.)			
	Estimated the revenue due by other means. Revenue due:			

Adjusted Projected Revenue Impact of Recurring Errors on Randomly Selected Sample Items from EZ-Quant SAMPL Projection Program (or Other Computer Program as Applicable).

	Precision Dollars	Adjusted Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)
Ratio Method:				
Difference Method:				
If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)	Reanalyzed the projectability of the errors and accepted the adjusted point estimate.			
	Reanalyzed the projectability of the errors and accepted the initial point estimate.			
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:			
	Estimated the revenue due by other means. Revenue due:			

Summary of Revenue Due Based on Sample Results

Total Revenue Due for All Errors on Judgmentally Selected and 100% Review Sample Items :	
Total Revenue Due for All Recurring Errors on Randomly Selected Sample Items (From Projection or Other):	
Total Revenue Due for All Nonrecurring Errors on Randomly Selected Sample Items:	
Total Revenue Due for This Sample (Refer to CEAR Process if > Referral Threshold):	**$0.00**

Sampling Plans

Sample Results - Value Impact		
Actual Total Value Impact If Known (Refer to CEAR Process if > Referral Threshold):		
Value Impact Based on Sample Results		
Absolute Value of All Recurring Errors on Randomly Selected Sample Items:	A1	
Absolute Value of All Nonrecurring Errors on Randomly Selected Sample Items and All Recurring Errors on Judgmentally Selected or 100% Review Sample Items:	A2	
Total Sample Dollars:	B	
Total Frame Dollars:	C	
Total Trade Area Dollars:	D	

	Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > CEAR Process Referral Threshold? (Y/N. If Y, then Refer)
If C = D (i.e., the frame represents the entire trade area) then (A1 / B * C) + A2 = Total Value Impact.	N/A		
If C < D (i.e., the frame does not represent the entire trade area) then (A1 / B * C) + A2 = Value Impact for this sample only. Value Impact for this sample must be added to the Value Impact for all other samples to get the Total Value Impact for the Trade Area.			

Sample Results - Error Rate (If Applicable)

Average Error Rate for the Frame (Number of Errors / Sample Size OR Point Estimate or Sample Occurrence Rate from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):	
Maximum Error Rate for the Frame (Upper Limit or Upper Precision Limit from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):	

Sample Results - Other Years/Areas

Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?		Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
		No

Sampling Plans

Sampling Plan - Nonstatistical (Judgmental) Sample
Sampling Application

AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	

Sampling Approach

Type of Sampling:	**Nonstatistical (Judgmental) Sampling** (Any selection procedure in which the test items are determined by judgment or other than random methods.)
Why Used ? Check All That Apply:	Statistical results are not needed, there is a high degree of certainty that a conclusion can be drawn without further sampling, and (check those that apply):
	The purpose is to take a survey in order to determine the necessity for and extent of substantive tests.
	There is a desire to concentrate audit effort in specific problem area revealed by a previous sample or other source of information.
	The universe is very small and it would be quicker and easier to review all or most of the items in the universe.
	The area is very sensitive and there is no room for error or exact results are needed so all of the items in the universe will be reviewed.

Universe and Frame Information

Universe Description:	
Frame Description:	
Frame Size:	
Frame Value:	
Frame Duty:	

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Sampling Plans

Sample Information	
Sampling Unit Description:	
Sample Size:	
Sample Value:	
Sample Duty:	
Sample Selection Method & Reason:	
Example Sample Selection Methods:	**Purposive test -** units are selected based on known or suspected problems (e.g. units from accounts with suspect names are selected). Exercise caution to avoid overstating the problem by applying results to untested areas.
	Cross-section test - units from all parts of an area are selected (e.g. 5% to be sampled by selecting approximately every 10th item or by haphazardly selecting items here and there).
	Large dollar test - the largest dollar units are selected (e.g. the top 10 dollar value transactions). Exercise caution when attempting to apply conclusions to smaller dollar units. Also, keep in mind that the smaller dollar items are often a better indicator of weaknesses in controls and procedures.
	Block test - a specific section or block of units is selected for review (e.g. all transactions in a particular month). Exercise caution when applying conclusions to untested blocks.
	Convenience test - the most readily available units are selected (e.g. units in the auditee's office file drawers, rather than units in off-site storage). This method rarely reflects good auditor judgment, may be manipulated by the auditee, and is not recommended.

Sample Results - Errors						
	Total Number	Total Dollars	Systemic Number	Systemic Dollars	Recurring Number	Recurring Dollars
Errors:						

Sampling Plans

Sample Results - Compliance		
Compliant?		
100% Review Sample:	Yes. (Rate & Calculation):	
	No. (Rate & Calculation):	
< 100% Review Sample:	N/A because the purpose was not to calculate compliance. Comments:	
	Other. Explain:	
Sample Results - Revenue Due		
Revenue Due:		
How Calculated:		
Revenue Due > CEAR Process Referal Threshold?		Yes. (Refer to CEAR Process)
		No.
Sample Results - Value Impact		
Total Value Impact:		
How Calculated:		
Total Value Impact > CEAR Process Referal Threshold?		Yes. (Refer to CEAR Process)
		No.
Sample Results - Other Years/Areas		
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?		Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
		No

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