

Audit Name
File Number:
Sampling Documentation Form

Audit Step _____

(For Sampling Procedures Performed on W/P _____.)

I. Description/Objective of Test:

II. Population:

a. Definition:

b. Procedures used to determine that all items to be sampled are included in the population total:

III. Sampling Approach: Determine the sampling approach to be utilized by completing the following matrix:

SAMPLING APPROACH MATRIX		
Decision Factors	Judgmental Approach	Statistical Approach
1. Knowledge of likely location of errors	_____ more knowledge	_____ less knowledge
2. Population size	_____ smaller population	_____ larger population
3. Significance of the population	_____ less significant	_____ more significant
4. Internal Control/Risk Assessment	_____ low to moderate	_____ moderate to high
5. Reliance on other related procedures	_____ more reliance	_____ less reliance
6. Expected error	_____ low	_____ high
7. Other population characteristics:		
Input of data	_____ less centralized	_____ more centralized
Generation of data	_____ manual	_____ computerized

Based on the responses recorded in the matrix above, the sampling approach will be (circle one) **JUDGMENTAL** or **STATISTICAL**.

IV. Stratification: Define any groups into which the population is to be divided:

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V. Sample Size: Determine the sample size to be utilized by completing the following matrix:

SAMPLE SIZE MATRIX			
Decision Factors	Small Sample (10-25 Items)	Medium Sample (30-50 Items)	Large Sample (51+ Items)
1. Significance of the population	_____ low	_____ moderate	_____ high
2. Internal Control/Risk Assessment	_____ low	_____ moderate	_____ high
3. Expected error	_____ low	_____ moderate	_____ high
4. Degree of variability of items in the population	_____ low	_____ moderate	_____ high
5. Stratification abilities	_____ high	_____ moderate	_____ low
6. Population size	_____ small	_____ medium	_____ large

Based on the responses recorded in the matrix above, the sample size will be (circle one and note actual size selected):

SMALL MEDIUM LARGE
 _____ _____ _____

VI. Sampling Method: (select one from a. or b.):

a. Judgmental Approach (select one):

- Specific Identification _____
- Systematic Selection _____
- Dollar-Weighted Selection _____
- Other (explain in detail) _____

b. Statistical Approach (select one)

- Random Number Interval _____
- Block Sampling _____
- CMA - Cumulative Monetary
Amounts Selection _____
- Other (explain in detail) _____