

- The judgmental selection of specific items is subject to nonsampling risk
- Specific selected items may include:
  - High value or key items
  - All items over a certain amount
  - Items to obtain information
  - Items to test procedures
- While an efficient means of gathering audit evidence, it does not constitute audit sampling. The results of audit procedures applied to specific items selected cannot be projected to the entire population

#### **AUDIT SAMPLING**

1. "Audit Sampling" involves the application of audit procedures to less than 100% of items with an account balance or class of transactions
2. Sampling may be statistical or nonstatistical.
  - I. Statistical sampling means any approach to sampling that has the following characteristics:
    - a. Random selection of a sample
    - b. Use of probability theory to evaluate sample results
  - II. Nonstatistical sampling is a sampling approach that does not have characteristics (a) and (b).

**Audit sampling plan** refers to the procedures an auditor applies to accomplish a sampling application. It aids an auditor in forming conclusions about one or more characteristics of either a particular class of transactions or a particular account balance

#### **1. ATTRIBUTE SAMPLING**

- Applicable to tests of control
- Used to test an entity's rate of deviation (also called rate of occurrence) from a prescribed control procedure

#### **2. VARIABLES SAMPLING**

- Applicable to substantive test
- Most commonly used to test whether recorded account balances are fairly stated

# Chapter Audit Sampling Solution

**S Baum**



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