2026 Testing Requirements

Sampling Guideline for Primary Controls for the Entire Year

Frequency	***Sample Size***
DAILY	Select a total sample of 30 and test 15. If one error occurs, test an additional 8. If a second error occurs, test the remaining 7. If a third error occurs, stop and record the issue.
WEEKLY	Select a total sample of 10 and test 5. If one error occurs, test the remaining 5. If a second error occurs, stop and record the issue.
BI-WEEKLY	Select a total sample of 6 and test 3. If one error occurs, test the remaining 3. If a second error occurs, stop and record the issue.
MONTHLY	Test 2 months. If an error occurs, stop and record the issue.
QUARTERLY	Test 2 quarters. If an error occurs, stop and record the issue.
INFREQUENT	10% of the population not to exceed a total sample of 30. If sample size is 30, follow DAILY guideline. If total sample is less than 30, test 50% of sample. If one error occurs, test an additional 25%. If a second error occurs, test the remaining 25%. If a third error occurs, stop and record the issue.
ONGOING	Provide evidence only.

Notes:
1. Samples should be taken from each month, or at least each quarter, of the test period.
2. Samples should reflect the diversity of the population (e.g., if there are 30 applications, select from among these versus selecting transactions from mostly one application).