

Audit Confirmations Powered by AI

diro

The Future of Audit Confirmations — Take full control of balance confirmations, access original bank statements, and unlock AI-driven insights through direct connections to financial institutions worldwide.

Direct access to source data is emerging as the standard that auditors will follow worldwide. Regulatory frameworks are being modernized in the U.S. and internationally. In the U.S., PCAOB AS 2310 has updated confirmation requirements and heightened expectations around auditor control and reliability.

The AICPA Auditing Standards Board (ASB) has proposed a new standard on external confirmations. The proposal explicitly treats direct access to banks and other third-party sources as a form of confirmation.

Globally, the IAASB is modernizing the ISA 500-series (e.g., ISA 500 Audit Evidence, with related projects on ISA 330/520) to reflect technology-enabled evidence gathering.



Trajectory

Direct electronic access to source information is expected to become the prevailing approach as standards converge worldwide; DIRO is already aligned.



Timing

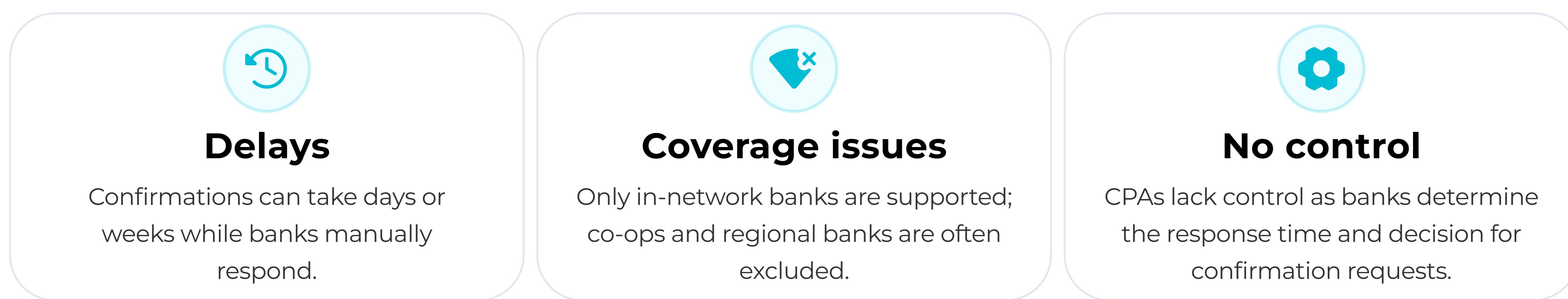
The updated PCAOB AS 2310 applies to fiscal years ending on or after June 15, 2025. The ASB proposal, when adopted, would take effect for periods beginning after December 15, 2027.

Learn more, DIRO's [white paper](#) — Empowering Auditor Compliance: DIRO's Alignment with PCAOB's AS 2310: The Auditor's Use of Confirmation.

The Problem

Legacy Confirmations Create Uncertainty

Legacy confirmation processes are slow, limited, and often frustrating. For over 20 years, the underlying workflow has remained largely unchanged — leaving auditors with delays, incomplete coverage, and compliance risks. It's a system that demands patience without delivering reliability.



Regulatory bodies are currently revising audit standards for the confirmation process, thereby opening doors for the adoption of new technologies.

The DIRO Solution

Returning Control to CPAs

DIRO delivers the next generation of audit confirmations, powered by AI. Our mission is to return full control of the confirmation process to CPAs — ensuring they manage every step with confidence, speed, and regulatory precision. The result: confirmations that are faster, more secure, and aligned with evolving standards.

Direct Access	AI Audit Chat	Global Coverage	Certificate of Origin
Meeting new audit standards with direct access to banks.	Query up to 24 months of statement data instantly.	44,000+ banks in 195 countries (#1 in world coverage).	Evidence package is ready for audit working papers.

Legacy vs. Modern

The Current Shift in Confirmation

The difference between legacy providers and DIRO is stark. Legacy confirmations are limited, slow, and uncertain. DIRO, by contrast, delivers a confirmation workflow that is fast, global, and built for today's compliance standards. The shift is not incremental — it is transformational for the AI age.

Feature	Legacy providers (manual process)	DIRO (automatic & AI-powered)
Speed	❗ Days/weeks (bank-controlled)	✓ Minutes (CPA-controlled)
Bank Coverage	❗ Limited (4,000 in-network only)	✓ 44,000+ banks, 195 countries
Balance + Statements	❗ Balance-only	✓ Balance and statements
Direct Access	✗ No (indirect from the bank)	✓ Yes (direct from bank source)
AI Analytics & Chat	✗ No	✓ Yes (24 months of bank data)
Automation	✗ No (manual review)	✓ Yes (machine-readable JSON)
Certificate of Origin	✗ No	✓ Yes (working paper evidence)

How it Works

CPAs Control the Process

Audit confirmations don't have to be complex, involving multiple parties and follow-ups. With DIRO, the process is auditor-controlled, simple, and seamless.



01

CPA initiates

CPA initiates a confirmation request to their client.

02

Client authenticate

Client authenticates with their bank for direct access (one-time login).

03

Confirmation shared with CPA

Confirmation shared with CPA with working paper evidence instantly.

Trusted by Wolters Kluwer

Setting the New Standard

DIRO's technology is already trusted by Wolters Kluwer, one of the world's most respected providers of audit and compliance solutions. Together, we're proving that confirmations can be faster, more secure, and globally scalable. The partnership demonstrates that innovation in audit confirmation is not theoretical — it is happening now, at enterprise scale. Learn more about CCH Axcess Validate and DIRO's [bank confirmation solution](#).

DIRO's technology, patented across 50+ countries, delivers trusted source data to hundreds of companies — including Fortune 500 enterprises, SMEs, and government institutions.

"Our mission is simple: to put auditors back in control with confirmations that are instant, verifiable, and regulator-approved." — Per Jirstrand, CEO, DIRO

Improved Controls

Built for the Modern CPA Firm

CPA firms are under pressure to deliver faster, higher-quality audits. DIRO makes that possible — turning confirmations from a bottleneck into a competitive edge. Firms that modernize early gain stronger compliance and deliver superior client outcomes.

1. Reduce Audit Risk: Eliminate delays, non-responses, and alternative procedures through direct access to source bank data — including balances, transactions, and statements — directly from financial institutions.

2. Enhance Audit Quality: When required by the CPA, access complete, original bank statements and transaction data — not limited samples — enabling deeper analytical reviews (AI) and stronger, regulator-aligned evidence.

3. Accelerate Reporting: Shorten confirmation timelines from weeks to minutes by automating access to source bank data, freeing audit teams for higher-value, judgment-based work while maintaining full compliance.

4. Strengthen Client Trust: Demonstrate transparency and innovation with secure, verifiable confirmations backed by original bank statements from source — enhancing confidence in every audit engagement powered by AI insights.

Compliance and Trust

Engineered from the Ground Up

DIRO is engineered for the assurance industry, aligning every element of its technology with the world's most rigorous audit and data protection standards.

Security and privacy are integral to DIRO's architecture. Each data exchange, from source bank access to confirmation, is protected by enterprise-grade encryption and independently verified controls.

With DIRO, firms can operate with complete confidence — knowing their confirmation process meets the standards of today and the expectations of tomorrow.

Assurance framework:

- **Regulatory alignment:** PCAOB AS 2310, ISA 500/505, AICPA ASB Drafts
- **Certifications:** SOC 2 Type II, ISO 27001
- **Privacy compliance:** GDPR, CCPA, and jurisdictional equivalents
- **Encryption:** AES-256 at rest, TLS 1.3 in transit
- **Transparency:** Independent attestations available at the [DIRO Trust Center](#)



To learn more, visit: <https://diro.io>

Talk to us: hello@diro.io

Internet Original Documents, Inc. (dba DIRO)
13 W 36th Street
New York, NY 10018
United States