

# Office of the Auditor-General for the Federation

Audit House, Plot 273, Samuel Ademulegun Street, Central Business District  
(CBD) P.M.B, 128 Garki-Abuja, Nigeria

**As at 2nd January 2025**

SN	FIRM NAME
1.	A. J. OMOREGIE & CO.
2.	A. S. MAIKANO & CO.
3.	A.L.O ADENIYI & COMPANY
4.	A.M. AMBURSA AND CO.
5.	A.M. SAID KONZULTS LIMITED
6.	A.S. ADESHINA & CO. (CHARTERED ACCOUNTANTS)
7.	A.U OSUMAH & CO.
8.	A.Z OPEIFA & CO (CHARTERED ACCOUNTANTS)
9.	AA PROFESSIONAL SERVICES
10.	AABYAA & ASSOCIATES
11.	AAE PROFESSIONAL SERVICES.
12.	ABASS JIMOH AND COMPANY (CHARTERED ACCOUNTANTS)
13.	ABAX-OOSA PROFESSIONALS
14.	ABAYOMI ADELAKUN & CO (CHARTERED ACCOUNTANTS)
15.	ABAYOMI ADELAKUN & CO CHARTERED ACCOUNTANTS
16.	ABAYOMI DOSUNMU & CO.
17.	ABBA ADAUDU & CO.
18.	ABBA M. NUHU & CO.
19.	ABDULAZEEZ A. AWOJOBI & CO
20.	ABDULAZEEZ ISHAQ & CO.

21.	ABDUL-AZEEZ OLADELE & CO. (CHARTERED ACCOUNTANTS)
22.	ABDULKADEER & CO. [ CHARTERED ACCOUNTANTS]
23.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
24.	ABDULKADIR KAYODE & CO.
25.	ABDULKERIM KADIRI & CO CHARTERED ACCOUNTANTS
26.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS)
27.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
28.	ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)
29.	ABDULRAUF JIMOH & CO CHARTERED ACCOUNTANTS
30.	ABEL AIYEDOGBON & CO.
31.	ABIDEMI OLUKOWAJO & CO.
32.	ABIDOYE ODESOLA & CO.
33.	ABIMBOLA ODUSANYA & CO.
34.	ABIODUN ARIYIBI & CO.
35.	ABIODUN IDOWU & CO.
36.	ABIODUN TOLULOPE & CO.
37.	ABIONA ARAOYE & CO.
38.	ABOLAJI SALAU & CO.
39.	ABUBAKAR ABDULSALAM & CO.
40.	ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS)
41.	ABUBAKAR YAK & CO
42.	ABUH ADAH & CO.
43.	ACHIKE EMEJULU & ASSOCIATES (CHARTERED ACCOUNTANTS)
44.	ACME PROFESSIONALS
45.	ADE OGUNDIPE & CO

46.	ADEBAYO ROJUGBOKAN & CO (CHARTERED ACCOUNTANTS)
47.	ADEBOLA SOBANJO AND COMPANY
48.	ADEBOWALE DINA & CO ( CHARTERED ACCOUNTANTS)
49.	ADEBOYE AREGBESOLA & CO.
50.	ADEBOYE TAIWO & CO
51.	ADEDOYIN ADEYEMI AND COMPANY
52.	ADEGBITE ADEYEMO & CO.
53.	ADEGOKE ADEWOLE & COMPANY
54.	ADEGOKE AGUNLEJIKI & THE PROFESSIONALS
55.	ADEJOLA OLALEKAN & CO. (CHARTERED ACCOUNTANTS)
56.	ADEKUNLE ADEWUYI & CO.
57.	ADEKUNLE ALEBIOSU & ASSOCIATES.
58.	ADEKUNLE ATOYEBI & CO.
59.	ADELEKE ADEKUNLE & CO.
60.	ADELEKE TAOFEK ADEWALE & CO. CHARTERED ACCOUNTANTS
61.	ADELEYE, ADELEYE & CO.
62.	ADEMOLA S. ADEGOKE & CO
63.	ADENIJI AGBOOLA & CO.
64.	ADENIYI CHRISTOPHER & CO.
65.	ADENIYI OSOBA & CO
66.	ADENUSI AND COMPANY
67.	ADESANYA AND PARTNERS
68.	ADESHILE ADEDEJI AND CO.
69.	ADESHINA JIMOH & CO. (CHARTERED ACCOUNTANT)
70.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)

71.	ADESOLA ADEYEMI B & CO
72.	ADETUNJI MARIAM & CO (CHARTERED ACCOUNTANTS & TAX CONSULTANTS)
73.	ADEWALE BELLO & CO.
74.	ADEWALE DISU & CO.
75.	ADEWUMI AGBOGUN & CO LTD
76.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
77.	ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS)
78.	ADEYANJU WILLIAM & CO (CHARTERED ACCOUNTANTS)
79.	ADEYEMI APANPA & CO.
80.	ADIGUN, IDRIS, BALA & CO.
81.	AFOLABI ADEDOYIN & CO.
82.	AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS)
83.	AFOLARIN OGUNSANYA & ASSOCIATES
84.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
85.	AGOCHUKWU OKPALAOKA & CO.
86.	AHMED BAWA & CO.
87.	AHMED ZAKARI & CO (CHARTERED ACCOUNTANTS)
88.	AHOKAR ABA & CO
89.	AHONSI FELIX CONSULT
90.	AIA CONSULTANTS LIMITED.
91.	AIKOSI FESTUS & CO.
92.	AIS PROFESSIONAL SERVICES
93.	AIYEBUSI FADARE OGUNWALE & CO
94.	AJAO OGUNSOLA & CO.
95.	AJIBOYE ADEOYE & CO.

96.	AK AKRASI & CO
97.	AK USMAN & CO
98.	AKANDE OLUFEMI & CO.
99.	AKINKUNMI RASAQ & CO.
100.	AKINLOLU AKINKUADE & CO.
101.	AKINMADE AND COMPANY
102.	AKINWUNMI & CO (CHARTERED ACCOUNTANTS)
103.	AKINYELE SEUN EZEKIEL & CO CHARTERED ACCOUNTANTS
104.	ALABA ADEDOTUN PROFESSIONAL SERVICES
105.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
106.	ALIGASIM ACHOR & CO
107.	ALLTOTALSERVE PROFESSIONAL SERVICES
108.	ALMANDA A.Y CONSULTING
109.	AMABINA & CO (CHARTERED ACCOUNTANTS)
110.	AMANA & CO.
111.	AMAObI CHINEKE & CO.
112.	AMEDU ONEKPE & COMPANY
113.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
114.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
115.	AMT PROFESSIONALS
116.	ANAEBONAM KEN & CO
117.	ANCHOR & BOLT PROFESSIONAL SERVICES LIMITED
118.	ANDERSEN TAX
119.	ANEFU SNOE & CO.
120.	ANIJA OKOYE AND COMPANY

121.	ANJOUS, UKU, EWEKA & COMPANY
122.	ANOC PROFESSIONAL SERVICES.
123.	ANTHONY NWINEE & CO.
124.	ANTHONY OGHENE OKOLO & CO (CHARTERED ACCOUNTANTS)
125.	ANUGWO C.J & CO.
126.	AO & FA CONSULTING
127.	AO PARTNERS
128.	AOM PROFESSIONAL SERVICES.
129.	ARI-NZE ONYIA & CO. CHARTERED ACCOUNTANTS
130.	ARIOYE ABAYOMI & CO.
131.	ARIYO FATAI AND COMPANY
132.	ARROWEDGE PROFESSIONAL SERVICES
133.	ASEWEJE PETER AND COMPANY
134.	ATACOFF SERVICES LLP LIMITED
135.	AUDITHOUSE GRAND ASSOCIATES
136.	AUDITSON & CO.
137.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
138.	AUSTINE NWOKEDIUKO AND COMPANY
139.	AWULU DICKSON & CO.
140.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
141.	AYODELE AKANDE & CO.
142.	AYODELE OLATUNJI & CO.
143.	AYODELE PEMI & CO
144.	AYODIMEJI OLALEKAN & CO.
145.	AYOOLA SALIU AND COMPANY

146.	AZAREMA & CO
147.	AZEEZ ADESOJI & CO.
148.	AZIENGBE OSIMHEN AND COMPANY
149.	BABATUNDE AYENI & CO.
150.	BABATUNDE AYORINDE & CO (CHARTERED ACCOUNTANTS)
151.	BABATUNDE OLADEHINDE & CO.
152.	BAHR NOOR CONSULTANCY SERVICES
153.	BAKER TILLY CHARTERED ACCOUNTANTS
154.	BALA ISAH GARBA AND COMPANY.
155.	BALOGUN MICHAEL & CO.
156.	BALOGUN VICTOR LUKE & CO.
157.	BANCORP CONSULTING LIMITED
158.	BARNABAS ACHAKA & CO (CHARTERED ACCOUNTANTS)
159.	BASIL OKPOKPONG & COMPANY
160.	BASIRU KOLAWOLE WAHEED & CO
161.	BASSEY ADIBE (CHARTERED ACCOUNTANTS)
162.	BAYCO CONSULTING COMPANY LTD
163.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
164.	BAYO ARIKAWA & CO.
165.	BAYO SHEHU & CO
166.	BB PHOENIX CONSULTING
167.	BBC PROFESSIONALS
168.	BD KEHINDE & CO.
169.	BDO PROFESSIONAL SERVICES
170.	BEN EKEDEBE & CO.

171.	BEN HIRKI AND CO CHARTERED ACCOUNTANTS
172.	BENJAMIN AKANJI OMONAYAJO & CO.
173.	BFC PROFESSIONAL SERVICES
174.	BIOLA OLAWOORE AND CO.
175.	BODE AREMU & CO.
176.	BOLA OYEBOWALE & CO.
177.	BOROFORI & COMPANY.
178.	BOSUN AKEREDOLU & CO
179.	BRADLEY PROFESSIONAL SERVICES
180.	BTHOG & COMPANY
181.	BUKAR AND CO CHARTERED ACCOUNTANT
182.	BUNMI ADELUGBA & CO.
183.	C. C. NWUYA & CO.
184.	CATHERINE OBEYA & CO
185.	CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS)
186.	CHIBUZOR OGBONNA & CO.
187.	CHIDI ONYEWUCHI & COMPANY
188.	CHIJINDU ADEYEMI & CO.
189.	CHIKE DANJUMA AND COMPANY
190.	CHIMA ONYELE & CO.
191.	CHIMEREZE OKEZIE AND COMPANY
192.	CHIMEZIE GEORGE OGU & CO.
193.	CHRISONA & CO. CHARTERED ACCOUNTANTS
194.	CHUKWU DANIEL CHIKODIRI & CO
195.	CHUKWUKA UCHIME AND CO.



196.	CLAYMORE LIMITED
197.	CLEANOB & ASSOCIATES
198.	COLLINS OYOVOTA & CO CHARTERED ACCOUNTANT
199.	CORNEL OKOLO & CO. (CHARTERED ACCOUNTANTS)
200.	COT PROFESSIONAL SERVICES
201.	CROWE DAFINONE
202.	DAISI SOGBESAN & CO
203.	DAN ANKO & CO (CHARTERED ACCOUNTANTS & CONSULTANTS)
204.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
205.	DANIEL OLOWU & CO
206.	DANIEL OLUSEYI & CO.
207.	DARAMOLA DAYO & CO
208.	DARE OMOSEBI & CO
209.	DAVAROM PROFESSIONAL SERVICES
210.	DAVID ADETUYI & CO.
211.	DAVID ASOGUN & CO. (CHARTERED ACCOUNTANTS)
212.	DAVID UGIAGBE & CO.
213.	DAVIS OFFIONG & UKAH
214.	DEACIL PROFESSIONAL SERVICES
215.	DELE OTITOJU & CO. CHARTERED ACCOUNTANTS
216.	DELE WILLIAMS & CO.
217.	DELOITTE & TOUCHE
218.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
219.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
220.	DJ. AYUBA & ASSOCIATE

221.	DONALD MEZU & CO. (CHARTERED ACCOUNTANTS)
222.	DOTUN OJEJINMI & CO. (CHARTERED ACCOUNTANTS)
223.	DOUBLE T CONSULT
224.	DRUDGE CONSULTING LTD
225.	DSG-DOACH CONSULTING+
226.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
227.	E. A ABU & CO
228.	E.O.AMEH & CO (CHARTERED ACCOUNTANTS)
229.	E.S.A OPASINA AND COMPANY
230.	EAGLE PROFESSIONAL PARTNERS
231.	EARNEST I. IKEH & CO. (CHARTERED ACCOUNTANTS)
232.	ECOVIS OUC
233.	EDDY ETTE & CO.
234.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES.
235.	EDWARD O. ASHADE & CO
236.	EKOJA .B. EKOJA & CO
237.	ELE MATHEW & CO
238.	ELUU VINCENT & CO.
239.	EMEKA CHIBUNDU & COMPANY
240.	EMEKA ENENDU & CO
241.	EMEKE NWABUZOR & CO.
242.	EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
243.	EMMANUEL KAY & CO.
244.	EQUITY MODEL LTD.
245.	ERNEST O. ABEGBE & CO.

246.	ERNST & YOUNG
247.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
248.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
249.	EVANS NWABA & CO (CHARTERED ACCOUNTANTS)
250.	EXPLOITS SETTLE CONSULTING
251.	EZECHUKWU NWAIWU & CO. CHARTERED ACCOUNTANTS
252.	EZEKIEL WILLIAMS & CO.
253.	F. AKINLADE AND COMPANY
254.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
255.	F.A. ADAMU AND COMPANY
256.	FABUNMI OLANIPEKUN & CO.
257.	FAMIC CONSULT INTERNATIONAL
258.	FARINDE OLATEJU & CO.
259.	FELIX EKARIKA & CO
260.	FES BENJAMIN ENAMUDU & COMPANY
261.	FESTUS OGWU & CO. ( CHARTERED ACCOUNTANTS)
262.	FIRST PEAK CONSULTING
263.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
264.	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
265.	FUNSO IKOTUN & CO.
266.	G. E. OSAGIE & CO.
267.	GABRIEL UGWUOZOR & CO.
268.	GBEMI OSIBOTE & CO.
269.	GBENGA ABIMBOLA(GA) & CO. CHARTERED ACCOUNTANTS
270.	GBENGA BADEJO & CO.

271.	GENUITY GLOBAL LTD
272.	GEORGE CHIJIKE OKORIE & CO.
273.	GHDIA INTERNATIONAL LIMITED
274.	GLADYS DAKWAK-BARDE & CO.
275.	GLOBAL PARTNERS MANAGEMENT NETWORK
276.	GODWIN EZOMON & CO.
277.	GOSHEN ASSOCIATES
278.	GPM ASSOCIATES
279.	GRANT THORNTON
280.	GREY SHIELD ADVISORY
281.	GWAZA APENDA & CO.
282.	HAKEEM RABIU & CO.
283.	HALIDU ALI ISA & CO.
284.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
285.	HAVILLAND PROFESSIONALS
286.	HDA AUDIT
287.	HEGBO - J. & CO.(CHARTERED ACCOUNTANTS)
288.	HENRY IBHADE AND CO
289.	HENRY YOUNG & CO.
290.	HEXALON GOO & CO
291.	HICONSULTING PROFESSIONALS
292.	HLBZO OSOSANYA
293.	HMBS PROFESSIONAL SERVICES LIMITED
294.	HOWARD PARTNERS
295.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)

296.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORE
297.	I. O UWAKWEM & CO (CHARTERED ACCOUNTANTS)
298.	I. R. GREEN & CO.
299.	IBRAHEEM AJIBOLA & CO.
300.	IBRAHIM ABDULLAHI & CO.(CHARTERED ACCOUNTANTS)
301.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
302.	IDOKO ANEBI AND COMPANY
303.	IDONGESIT EFIONG UTAH & CO CHARTERED ACCOUNTANTS
304.	IDOWU JENFA & CO.
305.	IDOWU OTETUBI & ASSOCIATES
306.	IDRIS ADELABU & CO
307.	IFEANYI ANUMBA & CO.
308.	IFEANYI CHUKWUJEKWU & CO.
309.	INNOCENT ANYAHURU & CO
310.	ISAAC T. TSEAA PROFESSIONALS.
311.	ISAACTHORPE PROJECTS LIMITED
312.	ISHOLA TIMOTHY & CO(CHARTERED ACCOUNTANTS)
313.	ISMAIL B. ABDULAZEEZ & CO.
314.	ISSA SHUAIB & CO.
315.	IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)
316.	IYORNUMBE IME & CO.
317.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
318.	J. A. OLAWIN & CO. (CHARTERED ACCOUNTANTS)
319.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
320.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)

321.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
322.	JAMES ODOCHA & COMPANY
323.	JAMES TYUNGU & CO.
324.	JESSE PROFESSIONAL CONSULTING
325.	JIBRIL & CO.
326.	JIBYES CONSULTING
327.	JIDE AKINPELU & CO.
328.	JIMMY U. IBANGA AND CO.
329.	JIMOH ABBEY & CO, CHARTERED ACCOUNTANTS
330.	JM JAMES & COMPANY - CHARTERED ACCOUNTANTS
331.	JOHN CHUKWUEMEKA MARCUS ESQ
332.	JOHN UDEOGU & COMPANY CHARTERED ACCOUNTANTS
333.	JOSEPH AJULO & CO.
334.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
335.	JOSEPH ETEFIA INYANG & CO (CHARTERED ACCOUNTANTS)
336.	JOSHUA EKELE & CO (CHARTERED ACCOUNTANTS)
337.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
338.	JUBRIL OLAWALE LAWAL & CO.
339.	JULIUS INOFE & CO.
340.	JUMMAI LI IDOKO & CO.
341.	JUSTIN NWOSU & CO. (CHARTERED ACCOUNTANTS)
342.	K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS
343.	K. L. & COMPANY. (CHARTERED ACCOUNTANTS)
344.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
345.	KADEB PROFESSIONAL SERVICES

346.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
347.	KANU OZIOMA & CO.
348.	KARIM & ASSOCIATES LTD
349.	KARMA PROFESSIONAL SERVICES
350.	KATCHY PATIENCE & CO. (CHARTERED ACCOUNTANTS)
351.	KAYODE OGUNRO & CO.
352.	KAYODE OJO & CO.
353.	KAZEEM ADEKOLA & CO.
354.	KEHINDE KASSIM & CO.
355.	KEK PROFESSIONAL SERVICES LIMITED.
356.	KEK-PRO TECHNOLOGIES LTD.
357.	KING CONSULTANTS
358.	KOLA BAJOMO & CO.
359.	KOLA BAMIWUYE & CO.
360.	KPMG PROFESSIONAL SERVICES
361.	KRESTON PEDABO AUDIT SERVICES
362.	KUC PARTNERS
363.	KUNLE ADEYEMI & CO..
364.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
365.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
366.	LANRE ABIDAKUN & CO.
367.	LANRE GBAMBISOMO & CO (CHARTERED ACCOUNTANTS)
368.	LAO PROFESSIONALS
369.	LAT CONSULTING
370.	LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS)

371.	LAWAL, YUSUF & SAHAAB
372.	LEHMAN PROFESSIONAL SERVICES
373.	LEKAN OYEROGBA & CO CHARTERED ACCOUNTANTS
374.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
375.	M. A. BELLO & CO.
376.	M. J. MODEL GUIDE CONSULTING
377.	MADU, ONYEKWENA & CO.
378.	MAHMUD ABDULAZIZ & CO.
379.	MAI - ALHERI AND CO CHARTERED ACCOUNTANTS
380.	MAN AUDITS & CONSULTANTS
381.	MARK HEIGHT
382.	MARTIN DIBANG ACHUA & CO.
383.	MAYOWA ONANIBOSI AND CO (CHARTRED ACCOUNTANTS)
384.	MEL ASSOCIATES PROFESSIONAL SERVICES
385.	MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
386.	MESSRS ABUCHI ED. OGBUJU & CO
387.	MESSRS AKINTUNDE AKINLABI & CO (CHARTERED ACCOUNTANTS)
388.	MESSRS ICON & CO.
389.	MFON BROOKS & CO, CHARTERED ACCOUNTANTS
390.	MHOA & CO. (CHARTERED ACCOUNTANTS)
391.	MICHAEL AKANO & CO.
392.	MICHAEL IRO IBEH & CO. (CHARTERED ACCOUNTANTS)
393.	MICHAEL JOSHUA & CO.
394.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
395.	MIDE SAWYERR & CO (CHARTERED ACCOUNTANTS)



396.	MOBOLAJI SANNI & CO.
397.	MOMOH USMAN & CO (CHARTERED ACCOUNTANTS)
398.	MONSURU OLUREBI & CO.
399.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS)
400.	MOTI & ASSOCIATES
401.	MUHAMMAD BELLO SANI & ASSOCIATES
402.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
403.	MUHTARI DANGANA & CO
404.	MURI OBAYOPO & COMPANY.
405.	MURTALA AJADI & CO.
406.	MUSA ZAKARI & CO. (CHARTERED ACCOUNTANTS)
407.	MUSA ZIRA & CO.
408.	MUSILIU ASANIKE & CO (CHARTERED ACCOUNTANTS)
409.	MUSTAFA BULU & CO. (CHARTERED ACCOUNTANTS)
410.	MUSTAPHA MUBASHIR & CO
411.	MUTAH NKEKI & ASSOCIATES.
412.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
413.	MUYIWA ADERIBIGBE & CO
414.	N. D. ISHAYA & CO.
415.	NASIR A OZAMAH & CO.
416.	NASIRU MUHAMMAD & CO.
417.	NEXIA AGBO ABEL & CO.
418.	NGOZI MONICA OKONKWO & CO
419.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
420.	NIYYAR ALHERI CONSULTS

421.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
422.	NONGOMIN TER & CO.
423.	NWANKWO NGOZI ULOMA & CO.
424.	NWAODU, UDOCHI, ANTHONY AND COMPANY
425.	NWOKO EDWIN & CO.CHARTERED ACCOUNTANTS
426.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)
427.	O.M. ASSOCIATES
428.	OAK PROFESSIONAL SERVICES
429.	OBAKA JAMES & CO.
430.	OBEH JAMES & CO (CHARTERED ACCOUNTANTS)
431.	OBI NDAJI & CO.
432.	OBI OKECHUKWU AND COMPANY
433.	OBIAJULU OBOKO & CO. (CHARTERED ACCOUNTANTS)
434.	OBIOHA OGA & CO.
435.	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
436.	ODUMA GLOBAL CONCEPTS LTD.
437.	OFO ODO & CO.
438.	OFUANI MAIDOH & CO
439.	OGAGA OMOLE & COMPANY
440.	OGUNTADE & CO.
441.	OGUOBI OGBUOKIRI & CO.
442.	OIWONA ANDREW & CO (CHARTERED ACCOUNTANTS)
443.	OJF & PARTNERS
444.	OKECHUKWU UCHIME & CO
445.	OKEKE MOSES & CO.. (CHARTERED ACCOUNTANTS)

446.	OKORO WILSON & CO., CHARTERED ACCOUNTANTS
447.	OKPANACHI AND CO
448.	OKWUDIRI TAIWO & CO. (CHARTERED ACCOUNTANTS)
449.	OLA MUDATHIR OGUNRINDE & CO
450.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
451.	OLADAPO KOLAWOLE & CO
452.	OLADAYO KALEJAIYE & CO (CHARTERED ACCOUNTANTS)
453.	OLADELE OLOYEDE & CO
454.	OLADIMEJI AYOOLA & CO.
455.	OLAGUNJU ADEBAYO & CO.
456.	OLAIDE OLUFEMI O SUNKOYA & CO.
457.	OLAIDE OLUFEMI OSUNKOYA & CO.
458.	OLAITAN ADISA & CO.
459.	OLANREWaju OGUNYE AND CO. CHARTERED ACCOUNTANTS
460.	OLAOLU OLABIMTAN & CO
461.	OLAOLUWA & CO. CHARTERED ACCOUNTANTS
462.	OLAREWaju AWODEINDE & COMPANY
463.	OLASUNKANMI ONI & CO.
464.	OLATUNDE OLADELE & CO.
465.	OLATUNDE OLADELE & CO. (CHARTERED ACCOUNTANTS)
466.	OLATUNDE OLUGBILE & CO.
467.	OLATUNJI OYELADE & CO.
468.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS)
469.	OLOCHE ABAH & CO
470.	OLOKE OLOKE & COMPANY

471.	OLORUNFUNMI OLOGUN AND COMPANY
472.	OLOTU LEKAN F. & CO.
473.	OLU ALADEJEBI & CO.
474.	OLUBISI OLADAPO & CO.
475.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
476.	OLUFEMI JAIYESIMI & CO.
477.	OLUFOLA ABRAHAM & CO.
478.	OLUGBENGA OYINLOLA AND COMPANY
479.	OLUJOGUN LAWAL AND COMPANY
480.	OLUKOTUN & OLUKOTUN & CO.
481.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS)
482.	OLUNIYI OMOTOSO AND COMPANY
483.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
484.	OLUSEGUN ORE & CO. CHARTERED ACCOUNTANTS
485.	OLUSEYI ADENIRAN & CO.
486.	OLUSHILE FOWORA & CO.
487.	OLUSOLA OLOJEDE & CO.
488.	OLUSOLA PETER & CO (CHARTERED ACCOUNTANTS)
489.	OLUSUYI AGBOLA & CO.
490.	OLUTOYIN ADENIYI AND COMPANY CHARTERED ACCOUNTANTS
491.	OMOGBENLE ADEYEMI & CO (CHARTERED ACCOUNTANTS)
492.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
493.	OMT PROFESSIONAL SERVICES
494.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
495.	ONI AYOTUNDE & CO.

496.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
497.	OOM PROFESSIONAL SERVICES
498.	OOP AND PARTNERS
499.	ORAH ANTHONY & CO.
500.	ORJIIR GBANDE AND ASSOCIATES
501.	OS PROFESSIONAL SERVICES
502.	OSAKWE SAMSON O. & CO.
503.	OSENI ISMAILA & CO.
504.	OWOYELE, SONTAN & COMPANY
505.	OWOYEMI SEYI & CO
506.	OYE ABIOYE QUAYE & CO
507.	OYEBAMIJI SOLADOYE & CO.
508.	OYEDELE, AKINBODE & CO.
509.	OYELAYO OYINLOLA & CO.
510.	OYEWOLE M. S. & ASSOCIATES
511.	OYEWUMI OYENIYI & CO.
512.	PARKER RANDALL OFFOR
513.	PATRICK KODE & CO ( CHARTERED ACCOUNTANTS)
514.	PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS)
515.	PAUL AKINADE ADEBIMPE & CO.
516.	PAUL L. OKPALO & CO.
517.	PAUL OMLIGBE AND COMPANY
518.	PAUL UHEGWU AND COMPANY
519.	PERISCOPE CONSULTING LIMITED
520.	PFTE PROFESSIONAL SERVICE

521.	PKF PROFESSIONAL SERVICES
522.	PRICEWATERHOUSECOOPERS LTD
523.	PRINCE UMEZULIKE & COMPANY
524.	QMS CONSULT NIG LTD
525.	QUEBAAN PROFESSIONAL SERVICES
526.	RAMAT REMI SULYMAN & ASSOCIATE
527.	RAPHAEL ANYAMA & CO. [CHARTERED ACCOUNTANTS].
528.	RASAQ QUADRI & COMPANY.
529.	RASHEED AJIBOLA & CO.
530.	RIA CONSULTING
531.	RICHARD ADIDI & CO. CHARTERED ACCOUNTANTS
532.	RIGEN CONSULTING
533.	RIJEN CONSULTING
534.	ROCK TOWER AUDIT
535.	ROCK-WELL PROJECTS LTD.
536.	RSA PROFESSIONAL SERVICES
537.	RUFUS AIZEBOJE & CO (CHARTERED ACCOUNTANTS)
538.	S B ABODUNRIN & CO
539.	S MAZADU & CO. CHARTERED ACCOUNTANTS
540.	S. A. RAJITOLA & CO
541.	S. O. IGWE & CO (CHARTERED ACCOUNTANTS)
542.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
543.	S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS)
544.	S.A.B EYO AND COMPANY(CHARTERED ACCOUNTANTS)
545.	S.O. ODOGUN & CO

546.	S.T. BELLO & CO.
547.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
548.	SAKA TAOFIK & CO.
549.	SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS)
550.	SALIHU METALA & CO.
551.	SAL-MAN WAZIRI & CO.
552.	SAMSON DARE & COMPANY ( CHARTERED ACCOUNTANTS)
553.	SAMUEL ADEKOLU & CO
554.	SAMUEL TYONONGO UKURA & CO.
555.	SANMI ADEBAYO & CO.
556.	SAVVY MANAGEMENT CONSULTING SERVICES
557.	SEGUN ADEIFE & CO.
558.	SEGUN AWOSANYA & CO.
559.	SEGUN OLANIPEKUN & CO.
560.	SEGUN SULAIMAN & COMPANY
561.	SENDAVE MATHIAS & CO.
562.	SEYI KATOLA & CO
563.	SHADE JOSEPH & CO
564.	SHARDAV CONSULTING
565.	SHELZE PROFESSIONAL SERVICES.
566.	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
567.	SHUTTLE ASSOCIATES
568.	SIAO PARTNERS
569.	SIMON SEHINDEMI & CO.
570.	SKILLFIELD ASSOCIATES SERVICES.

571.	SO+A & ASSOCIATES
572.	SOCOTUILLE KONSULT
573.	SOLA OYETAYO & CO.
574.	SOLACE PROFESSIONAL SERVICES.
575.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
576.	SOLOMON OLAMIJU & CO.
577.	SOLOMON OSUNBA & COMPANY
578.	STALLION & ASSOCIATES
579.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
580.	SULAIMON AND CO (CHARTERED ACCOUNTANTS)
581.	SUNDAY ABRAHAM & CO
582.	SUNDAY DISHIL & CO
583.	SUNDAY I. ISU & CO.
584.	SUNNY KANU & CO. (CHARTERED ACCOUNTANTS)
585.	SUNNY OKON & CO.
586.	SUNNY OYINBO & ASSOCIATES.
587.	SWH FORENSIC CONSULTANCY SERVICES
588.	T C OGBONNA & CO.
589.	T.O. THOMAS & CO
590.	TAC GLOBAL ACCOUNTANTS (CHARTERED ACCOUNTANTS)
591.	TAC PROFESSIONAL SERVICES
592.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
593.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
594.	TAJUDEEN BADEJO & CO.
595.	TAJUDEEN OLESIN & ASSOCIATES



596.	TARFA KUNDE AND COMPANY
597.	TEMITOPE AWE & CO. (CHARTERED ACCOUNTANTS)
598.	THO PARTNERS
599.	THOMAS OBOZEGHIE & CO.
600.	THOMPSON AIYEGUNLE & CO
601.	THOMPSON EZONFADE & CO.
602.	TIJANI ABDULKADIR AND CO.
603.	TIJJANI MUSA ISA & CO.
604.	TIMOTHY ILEVARE & CO.
605.	TOGOL & ASSOCIATES
606.	TOM ONYEAGWA & CO.
607.	TONY AIBINU & CO.
608.	TONY OCHEI & CO.
609.	TOPE OLWASEGUN THOMAS & CO
610.	TOPE OLWASEGUN THOMAS & CO.
611.	TRIDEAN ASSOCIATES
612.	TRIPLEHANDS PROFESSIONAL SERVICES
613.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
614.	TUNJI AINA & CO.
615.	TYCLIP SERVICES LIMITED
616.	UAISIEZOR RESOURCES ENTERPRISES (UARE)
617.	UBOKUDOM ETUK & CO.
618.	UBONG NDEM & CO.
619.	UDO J. OKEREKE & CO.
620.	UDOH ANIEDI TOM & CO

621.	UF IDIAGI & CO
622.	UGBOAJA MARTINS & CO. (CHARTERED ACCOUNTANTS)
623.	UGOCHUKWU UKAH & CO
624.	UHY MAAJI & CO
625.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS)
626.	UMARU B. KINAFI & CO.
627.	UMORU INUSA-UMORU & CO
628.	UMUHEFE & CO.
629.	UNIWAYS PROFESSIONALS & CO.
630.	UZO DIKE & CO.
631.	UZODINMA SAMONYE & CO
632.	VIBELLS AND ASSOCIATES
633.	VINCENT AHWI & CO.
634.	VOKI ASSOCIATES
635.	VS 030610 CONSULTING LIMITED
636.	WAHEED AFOLABI & CO.
637.	WAIDI BELLO & CO.
638.	WANDE OKEYA & CO.
639.	WENDY GARUBA & CO.
640.	WGNI CONSULTING LIMITED
641.	WHITE KNIGHT PROFESSIONALS
642.	WILLIAM ADEYEMI & CO.
643.	WILLIAMS ROTIMI & CO
644.	WOLE JOSHUA & CO
645.	WOLE JOSHUA & CO.

646.	WOYENGIBUOMO TORU ACCT SOLUTIONS
647.	WYZE CONCEPTS & ASSOCIATES
648.	XAL PROFESSIONAL SERVICES
649.	XENIA CONSULTS
650.	Y. B. MIJINYAWA & CO.
651.	YAHAYA SULE & CO.
652.	YAKUBU BABATI MIJINYWA & CO.
653.	YAKUBU DAUDA-MAMA & CO.
654.	YAKUBU MUSA & CO (CHARTERED ACCOUNTANTS)
655.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
656.	YEMI SANMI & CO. (CHARTERED ACCOUNTANTS)
657.	YOHANNA VICTOR PAM & CO.
658.	YUNUS OLAOSEGBA & CO.
659.	YUSHAU NA- ABBA & CO.
660.	ZAINAB BINTA & COMPANY.
661.	ZAYNAB C. MOMOH & CO.
662.	ZULMA RESOURCES LIMITED

**Note:** We also issue the Certificate of Registration and Annual Renewal to each accredited firm. Each certificate can be verified by scanning the certificate's QR Code to view its expiry date.