

## 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 September 2024

SN	Firm Name
1.	A. J. OMOREGIE & CO.
2.	A.L.O ADENIYI & COMPANY
3.	A.M. AMBURSA AND CO.
4.	A.S. ADESHINA & CO. (CHARTERED ACCOUNTANTS)
5.	A.U OSUMAH & CO.
6.	A.Z OPEIFA & CO (CHARTERED ACCOUNTANTS)
7.	AA PROFESSIONAL SERVICES
8.	AABYAA & ASSOCIATES
9.	AAE PROFESSIONAL SERVICES.
10.	ABASS JIMOH AND COMPANY (CHARTERED ACCOUNTANTS)
11.	ABAX-OOSA PROFESSIONALS
12.	ABAYOMI ADELAKUN & CO (CHARTERED ACCOUNTANTS)
13.	ABAYOMI DOSUNMU & CO.
14.	ABBA ADAUDU & CO.
15.	ABBA M. NUHU & CO.
16.	ABDULAZEEZ A. AWOJOBI & CO
17.	ABDULAZEEZ ISHAQ & CO.
18.	ABDUL-AZEEZ OLADELE & CO. (CHARTERED ACCOUNTANTS)
19.	ABDULKADEER & CO. [ CHARTERED ACCOUNTANTS]
20.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
21.	ABDULKERIM KADIRI & CO CHARTERED ACCOUNTANTS
22.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS)
23.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
24.	ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)
25.	ABDULRAUF JIMOH & CO CHARTERED ACCOUNTANTS
26.	ABEL AIYEDOGBON & CO.
27.	ABIDEMI OLUKOWAJO & CO.

28.	ABIDOYE ODESOLA & CO.
29.	ABIDOYE ODESOLA & CO.
30.	ABIMBOLA ODUSANYA & CO.
31.	ABIODUN IDOWU & CO.
32.	ABIODUN TOLULOPE & CO.
33.	ABIONA ARAOYE & CO.
34.	ABOLAJI SALAU & CO.
35.	ABUBAKAR ABDULSALAM & CO.
36.	ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS)
37.	ABUBAKAR YAK & CO
38.	ABUH ADAH & CO.
39.	ACHIKE EMEJULU & ASSOCIATES (CHARTERED ACCOUNTANTS)
40.	ACME PROFESSIONALS
41.	ADE OGUNDIPE & CO
42.	ADEBAYO ROJUGBOKAN & CO (CHARTERED ACCOUNTANTS)
43.	ADEBAYO ROJUGBOKAN & CO (CHARTERED ACCOUNTANTS)
44.	ADEBOLA SOBANJO AND COMPANY
45.	ADEBOLA SOBANJO AND COMPANY
46.	ADEBOYE AREGBESOLA & CO.
47.	ADEDOYIN ADEYEMI AND COMPANY
48.	ADEGBITE ADEYEMO & CO.
49.	ADEGOKE ADEWOLE & COMPANY
50.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS
51.	ADEJOLA OLALEKAN & CO. (CHARTERED ACCOUNTANTS)
52.	ADEKUNLE ADEWUYI & CO.
53.	ADEKUNLE ALEBIOSU & ASSOCIATES.
54.	ADEKUNLE ATOYEBI & CO.
55.	ADELEKE ADEKUNLE & CO.
56.	ADELEYE, ADELEYE & CO.
57.	ADEMOLA S. ADEGOKE & CO
58.	ADENIJI AGBOOLA & CO.
59.	ADENIYI CHRISTOPHER & CO.

60.	ADENUSI AND COMPANY
61.	ADESANYA AND PARTNERS
62.	ADESHILE ADEDEJI AND CO.
63.	ADESHINA JIMOH & CO. (CHARTERED ACCOUNTANT)
64.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
65.	ADESOLA ADEYEMI B & CO
66.	ADETUNJI MARIAM & CO (CHARTERED ACCOUNTANTS & TAX CONSULTANTS)
67.	ADEWALE BELLO & CO.
68.	ADEWALE DISU & CO.
69.	ADEWUMI AGBOGUN & CO LTD
70.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
71.	ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS)
72.	ADEYANJU WILLIAM & CO (CHARTERED ACCOUNTANTS)
73.	ADEYEMI APANPA & CO.
74.	ADIGUN, IDRIS, BALA & CO.
75.	AFOLABI ADEDOYIN & CO.
76.	AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS)
77.	AFOLARIN OGUNSANYA & ASSOCIATES
78.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
79.	AGOCHUKWU OKPALAOKA & CO.
80.	AHMED BAWA & CO.
81.	AHMED ZAKARI & CO (CHARTERED ACCOUNTANTS)
82.	AHOKAR ABA & CO
83.	AHONSI FELIX CONSULT
84.	AIA CONSULTANTS LIMITED.
85.	AIA CONSULTANTS LIMITED.
86.	AIKOSI FESTUS & CO.
87.	AIS PROFESSIONAL SERVICES
88.	AIYEBUSI FADARE OGUNWALE & CO
89.	AJAO OGUNSOLA & CO.
90.	AJIBOYE ADEOYE & CO.
91.	AK AKRASI & CO

92.	AK USMAN & CO
93.	AKANDE OLUFEMI & CO.
94.	AKINKUNMI RASAQ & CO.
95.	AKINLOLU AKINKUADE & CO.
96.	AKINMADE AND COMPANY
97.	AKINWUNMI & CO (CHARTERED ACCOUNTANTS)
98.	AKINYELE SEUN EZEKIEL & CO CHARTERED ACCOUNTANTS
99.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
100.	ALIGASIM ACHOR & CO
101.	ALMANDA A.Y CONSULTING
102.	AMABINA & CO (CHARTERED ACCOUNTANTS)
103.	AMANA & CO.
104.	AMAOBI CHINEKE & CO.
105.	AMEDU ONEKPE & COMPANY
106.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
107.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
108.	ANCHOR & BOLT PROFESSIONAL SERVICES LIMITED
109.	ANEFU SNOE & CO.
110.	ANJOUS, UKU, EWEKA & COMPANY
111.	ANOC PROFESSIONAL SERVICES.
112.	ANTHONY NWINEE & CO.
113.	ANTHONY OGHENE OKOLO & CO (CHARTERED ACCOUNTANTS)
114.	ANUGWO C.J & CO.
115.	AO PARTNERS
116.	AOM PROFESSIONAL SERVICES.
117.	ARIOYE ABAYOMI & CO.
118.	ARIYO FATAI AND COMPANY
119.	ARROWEDGE PROFESSIONAL SERVICES
120.	ASEWEJE PETER AND COMPANY
121.	ATACOFF SERVICES LLP LIMITED
122.	AUDITHOUSE GRAND ASSOCIATES
123.	AUDITSON & CO.

124.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
125.	AUSTINE NWOKEDIUKO AND COMPANY
126.	AWULU DICKSON & CO.
127.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
128.	AYODELE AKANDE & CO.
129.	AYODELE OLATUNJI & CO.
130.	AYODELE PEMI & CO
131.	AYODIMEJI OLALEKAN & CO.
132.	AYoola SALIU AND COMPANY
133.	AZEEZ ADESOJI & CO.
134.	BABATUNDE AYORINDE & CO (CHARTERED ACCOUNTANTS)
135.	BAHR NOOR CONSULTANCY SERVICES
136.	BAHR NOOR CONSULTANCY SERVICES
137.	BAKER TILLY CHARTERED ACCOUNTANTS
138.	BALA ISAH GARBA AND COMPANY.
139.	BALOGUN MICHAEL & CO.
140.	BALOGUN VICTOR LUKE & CO.
141.	BANCORP CONSULTING LIMITED
142.	BARNABAS ACHAKA & CO (CHARTERED ACCOUNTANTS)
143.	BASIL OKPOKONG & COMPANY
144.	BASIRU KOLAWOLE WAHEED & CO
145.	BASSEY ADIBE (CHARTERED ACCOUNTANTS)
146.	BAYCO CONSULTING COMPANY LTD
147.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
148.	BAYO ARIKAWA & CO.
149.	BAYO SHEHU & CO
150.	BB PHOENIX CONSULTING
151.	BBC PROFESSIONALS
152.	BD KEHINDE & CO.
153.	BDO PROFESSIONAL SERVICES
154.	BEN EKEDEBE & CO.
155.	BENJAMIN AKANJI OMONAYAJA & CO.

156.	BFC PROFESSIONAL SERVICES
157.	BIOLA OLAWOORE AND CO.
158.	BODE AREMU & CO.
159.	BOLA OYEBOWALE & CO.
160.	BOROFORI & COMPANY.
161.	BOSUN AKEREDOLU & CO
162.	BRADLEY PROFESSIONAL SERVICES
163.	BUNMI ADELUGBA & CO.
164.	C. C. NWUYA & CO.
165.	CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS)
166.	CHIBUZOR OGBONNA & CO.
167.	CHIJINDU ADEYEMI & CO.
168.	CHIKE DANJUMA AND COMPANY
169.	CHIMA ONYELE & CO.
170.	CHIMEREZE OKEZIE AND COMPANY
171.	CHIMEZIE GEORGE OGU & CO.
172.	CHRISONA & CO. CHARTERED ACCOUNTANTS
173.	CHUKWU DANIEL CHIKODIRI & CO
174.	CHUKWUKA UCHIME AND CO.
175.	CLAYMORE LIMITED
176.	COLLINS OYOVOTA & CO CHARTERED ACCOUNTANT
177.	CORNEL OKOLO & CO. (CHARTERED ACCOUNTANTS)
178.	COT PROFESSIONAL SERVICES
179.	CROWE DAFINONE
180.	DAN ANKO & CO (CHARTERED ACCOUNTANTS & CONSULTANTS)
181.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
182.	DANIEL OLUSEYI & CO.
183.	DARAMOLA DAYO & CO
184.	DARE OMOSEBI & CO
185.	DAVAROM PROFESSIONAL SERVICES
186.	DAVID ADETUYI & CO.
187.	DAVID ASOGUN & CO. (CHARTERED ACCOUNTANTS)

188.	DAVID UGIAGBE & CO.
189.	DAVIS OFFIONG & UKAH
190.	DEACIL PROFESSIONAL SERVICES
191.	DELE OTITOJU & CO. CHARTERED ACCOUNTANTS
192.	DELE WILLIAMS & CO.
193.	DELOITTE & TOUCHE
194.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
195.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
196.	DJ. AYUBA & ASSOCIATE
197.	DONALD MEZU & CO. (CHARTERED ACCOUNTANTS)
198.	DOUBLE T CONSULT
199.	DRUDGE CONSULTING LTD
200.	DSG-DOACH CONSULTING+
201.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
202.	E. A ABU & CO
203.	E.O.AMEH & CO (CHARTERED ACCOUNTANTS)
204.	E.S.A OPASINA AND COMPANY
205.	EAGLE PROFESSIONAL PARTNERS
206.	ECOVIS OUC
207.	EDDY ETTE & CO.
208.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES.
209.	EDWARD O. ASHADE & CO
210.	EKOJA .B. EKOJA & CO
211.	ELE MATHEW & CO
212.	ELUU VINCENT & CO.
213.	EMEKA CHIBUNDU & COMPANY
214.	EMEKA ENENDU & CO
215.	EMEKE NWABUZOR & CO.
216.	EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
217.	EMMANUEL KAY & CO.
218.	EQUITY MODEL LTD.
219.	ERNEST O. ABEGBE & CO.

220.	ERNST & YOUNG
221.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
222.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
223.	EVANS NWABA & CO (CHARTERED ACCOUNTANTS)
224.	EXPLOITS SETTLE CONSULTING
225.	EZEKIEL WILLIAMS & CO.
226.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
227.	F.A. ADAMU AND COMPANY
228.	FABUNMI OLANIPEKUN & CO.
229.	FAMIC CONSULT INTERNATIONAL
230.	FARINDE OLATEJU & CO.
231.	FELIX EKARIKA & CO
232.	FESTUS OGWU & CO. ( CHARTERED ACCOUNTANTS)
233.	FIRST PEAK CONSULTING
234.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
235.	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
236.	FUNSO IKOTUN & CO.
237.	G. E. OSAGIE & CO.
238.	GABRIEL UGWUOZOR & CO.
239.	GBEMI OSIBOTE & CO.
240.	GBENGA ABIMBOLA(GA) & CO. CHARTERED ACCOUNTANTS
241.	GBENGA BADEJO & CO.
242.	GENUITY GLOBAL LTD
243.	GEORGE CHIJIJOKE OKORIE & CO.
244.	GLADYS DAKWAK-BARDE & CO.
245.	GLOBAL PARTNERS MANAGEMENT NETWORK
246.	GODWIN EZOMON & CO.
247.	GODWIN EZOMON & CO.
248.	GPM ASSOCIATES
249.	GRANT THORNTON
250.	GREY SHIELD ADVISORY
251.	HAKEEM RABIU & CO.



252.	HALIDU ALI ISA & CO.
253.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
254.	HAVILLAND PROFESSIONALS
255.	HDA AUDIT
256.	HEGBO - J. & CO.(CHARTERED ACCOUNTANTS)
257.	HENRY IBHADE AND CO
258.	HENRY YOUNG & CO.
259.	HICONSULTING PROFESSIONALS
260.	HLBZO OSOSANYA
261.	HMBS PROFESSIONAL SERVICES LIMITED
262.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)
263.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORE
264.	I. R. GREEN & CO.
265.	IBRAHIM ABDULLAHI & CO.(CHARTERED ACCOUNTANTS)
266.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
267.	IDOKO ANEBI AND COMPANY
268.	IDONGESIT EFIONG UTAH & CO CHARTERED ACCOUNTANTS
269.	IDOWU JENFA & CO.
270.	IDOWU OTETUBI & ASSOCIATES
271.	IFEANYI ANUMBA & CO.
272.	IFEANYI CHUKWUJEKWU & CO.
273.	INNOCENT ANYAHURU & CO
274.	ISAAC T. TSEAA PROFESSIONALS.
275.	ISAACTORPE PROJECTS LIMITED
276.	ISAACTORPE PROJECTS LIMITED
277.	ISHOLA TIMOTHY & CO(CHARTERED ACCOUNTANTS)
278.	ISSA SHUAIB & CO.
279.	IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)
280.	IYORNUMBE IME & CO.
281.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
282.	J. A. OLAWIN & CO. (CHARTERED ACCOUNTANTS)
283.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)

284.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
285.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
286.	JAMES ODOCHA & COMPANY
287.	JAMES TYUNGU & CO.
288.	JESSE PROFESSIONAL CONSULTING
289.	JIBRIL & CO.
290.	JIBYES CONSULTING
291.	JIDE AKINPELU & CO.
292.	JIMOH ABBEY & CO, CHARTERED ACCOUNTANTS
293.	JM JAMES & COMPANY - CHARTERED ACCOUNTANTS
294.	JOHN CHUKWUEMEKA MARCUS ESQ
295.	JOHN UDEOGU & COMPANY CHARTERED ACCOUNTANTS
296.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
297.	JOSEPH ETEFIA INYANG & CO (CHARTERED ACCOUNTANTS)
298.	JOSHUA EKELE & CO (CHARTERED ACCOUNTANTS)
299.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
300.	JUBRIL OLAWALE LAWAL & CO.
301.	JUMMAI LI IDOKO & CO.
302.	JUSTIN NWOSU & CO. (CHARTERED ACCOUNTANTS)
303.	K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS
304.	K. L. & COMPANY. (CHARTERED ACCOUNTANTS)
305.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
306.	KADEB PROFESSIONAL SERVICES
307.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
308.	KARMA PROFESSIONAL SERVICES
309.	KATCHY PATIENCE & CO. (CHARTERED ACCOUNTANTS)
310.	KAYODE OGUNRO & CO.
311.	KAYODE OGUNRO & CO.
312.	KAYODE OJO & CO.
313.	KAZEEM ADEKOLA & CO.
314.	KEHINDE KASSIM & CO.
315.	KEK PROFESSIONAL SERVICES LIMITED.

316.	KEK-PRO TECHNOLOGIES LTD.
317.	KOLA BAJOMO & CO.
318.	KOLA BAMIWUYE & CO.
319.	KPMG PROFESSIONAL SERVICES
320.	KUC PARTNERS
321.	KUNLE ADEYEMI & CO..
322.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
323.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
324.	LANRE GBAMBISOMO & CO (CHARTERED ACCOUNTANTS)
325.	LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS)
326.	LAWAL, YUSUF & SAHAAB
327.	LEHMAN PROFESSIONAL SERVICES
328.	LEKAN OYEROGBA & CO CHARTERED ACCOUNTANTS
329.	LEKAN OYEROGBA & CO CHARTERED ACCOUNTANTS
330.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
331.	M. A. BELLO & CO.
332.	M. J. MODEL GUIDE CONSULTING
333.	MADU, ONYEKWENA & CO.
334.	MAHMUD ABDULAZIZ & CO.
335.	MAN AUDITS & CONSULTANTS
336.	MARK HEIGHT
337.	MARTIN DIBANG ACHUA & CO.
338.	MEL ASSOCIATES PROFESSIONAL SERVICES
339.	MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
340.	MESSRS ABUCHI ED. OGBUJU & CO
341.	MESSRS AKINTUNDE AKINLABI & CO (CHARTERED ACCOUNTANTS)
342.	MESSRS ICON & CO.
343.	MFON BROOKS & CO, CHARTERED ACCOUNTANTS
344.	MHOA & CO. (CHARTERED ACCOUNTANTS)
345.	MICHAEL AKANO & CO.
346.	MICHAEL JOSHUA & CO.
347.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)

348.	MIDE SAWYERR & CO (CHARTERED ACCOUNTANTS)
349.	MOBOLAJI SANNI & CO.
350.	MONSURU OLUREBI & CO.
351.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS)
352.	MOTI & ASSOCIATES
353.	MUHAMMAD BELLO SANI & ASSOCIATES
354.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
355.	MUHTARI DANGANA & CO
356.	MURI OBAYOPO & COMPANY.
357.	MURTALA AJADI & CO.
358.	MUSILIU ASANIKE & CO (CHARTERED ACCOUNTANTS)
359.	MUSTAFA BULU & CO. (CHARTERED ACCOUNTANTS)
360.	MUTAH NKEKI & ASSOCIATES.
361.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
362.	MUYIWA ADERIBIGBE & CO
363.	N. D. ISHAYA & CO.
364.	NASIR A OZAMAH & CO.
365.	NASIRU MUHAMMAD & CO.
366.	NEXIA AGBO ABEL & CO.
367.	NGOZI MONICA OKONKWO & CO
368.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
369.	NIYYAR ALHERI CONSULTS
370.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
371.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
372.	NONGOMIN TER & CO.
373.	NWANKWO NGOZI ULOMA & CO.
374.	NWAODU, UDOCHI, ANTHONY AND COMPANY
375.	NWOKO EDWIN & CO.CHARTERED ACCOUNTANTS
376.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)
377.	O.M. ASSOCIATES
378.	OAK PROFESSIONAL SERVICES
379.	OBAKA JAMES & CO.

380.	OBEH JAMES & CO (CHARTERED ACCOUNTANTS)
381.	OBIAJULU OBOKO & CO. (CHARTERED ACCOUNTANTS)
382.	OBIOHA OGA & CO.
383.	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
384.	ODUMA GLOBAL CONCEPTS LTD.
385.	OFO ODO & CO.
386.	OFUANI MAIDOH & CO
387.	OGUNTADE & CO.
388.	OGUNTADE & CO.
389.	OGUOBI OGBUOKIRI & CO.
390.	OIWONA ANDREW & CO (CHARTERED ACCOUNTANTS)
391.	OJF & PARTNERS
392.	OKECHUKWU UCHIME & CO
393.	OKORO WILSON & CO., CHARTERED ACCOUNTANTS
394.	OKPANACHI AND CO
395.	OKWUDIRI TAIWO & CO. (CHARTERED ACCOUNTANTS)
396.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
397.	OLADAPO KOLAWOLE & CO
398.	OLADAYO KALEJAIYE & CO (CHARTERED ACCOUNTANTS)
399.	OLADELE OLOYEDE & CO
400.	OLADIMEJI AYOOLA & CO.
401.	OLAGUNJU ADEBAYO & CO.
402.	OLAIDE OLUFEMI O SUNKOYA & CO.
403.	OLAIDE OLUFEMI OSUNKOYA & CO.
404.	OLAIDE OLUFEMI OSUNKOYA & CO.
405.	OLAITAN ADISA & CO.
406.	OLANREWAJU OGUNYE AND CO. CHARTERED ACCOUNTANTS
407.	OLAOLU OLABIMTAN & CO
408.	OLAOLUWA & CO. CHARTERED ACCOUNTANTS
409.	OLAREWAJU AWODEINDE & COMPANY
410.	OLASUNKANMI ONI & CO.
411.	OLATUNDE OLADELE & CO.

412.	OLATUNDE OLADELE & CO. (CHARTERED ACCOUNTANTS)
413.	OLATUNJI OYELADE & CO.
414.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS)
415.	OLOCHE ABAH & CO
416.	OLOKE OLOKE & COMPANY
417.	OLOTU LEKAN F. & CO.
418.	OLU ALADEJEBI & CO.
419.	OLUBISI OLADAPO & CO.
420.	OLUBISI OLADAPO & CO.
421.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
422.	OLUFEMI JAIYESIMI & CO.
423.	OLUFOLA ABRAHAM & CO.
424.	OLUGBENGA OYINLOLA AND COMPANY
425.	OLUJOGUN LAWAL AND COMPANY
426.	OLUKOTUN & OLUKOTUN & CO.
427.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS)
428.	OLUNIYI OMOTOSO AND COMPANY
429.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
430.	OLUSEGUN ORE & CO. CHARTERED ACCOUNTANTS
431.	OLUSEYI ADENIRAN & CO.
432.	OLUSHILE FOWORA & CO.
433.	OLUSOLA OLOJEDE & CO.
434.	OLUSOLA PETER & CO (CHARTERED ACCOUNTANTS)
435.	OLUSUYI AGBOLA & CO.
436.	OLUTOYIN ADENIYI AND COMPANY CHARTERED ACCOUNTANTS
437.	OMOGBENLE ADEYEMI & CO (CHARTERED ACCOUNTANTS)
438.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
439.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
440.	ONI AYOTUNDE & CO.
441.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
442.	OOM PROFESSIONAL SERVICES
443.	ORAH ANTHONY & CO.

444.	ORJIIR GBANDE AND ASSOCIATES
445.	OS PROFESSIONAL SERVICES
446.	OSAKWE SAMSON O. & CO.
447.	OWOYELE, SONTAN & COMPANY
448.	OYEBAMIJI SOLADOYE & CO.
449.	OYEDELE, AKINBODE & CO.
450.	OYELAYO OYINLOLA & CO.
451.	OYEWOLE M. S. & ASSOCIATES
452.	OYEWUMI OYENIYI & CO.
453.	PARKER RANDALL OFFOR
454.	PATRICK KODE & CO ( CHARTERED ACCOUNTANTS)
455.	PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS)
456.	PAUL AKINADE ADEBIMPE & CO.
457.	PAUL L. OKPALO & CO.
458.	PAUL OMLIGBE AND COMPANY
459.	PAUL UHEGWU AND COMPANY
460.	PFTE PROFESSIONAL SERVICE
461.	PKF PROFESSIONAL SERVICES
462.	PRICEWATERHOUSECOOPERS LTD
463.	PRINCE UMEZULIKE & COMPANY
464.	QMS CONSULT NIG LTD
465.	QUEBAAN PROFESSIONAL SERVICES
466.	RAMAT REMI SULYMAN & ASSOCIATE
467.	RAPHAEL ANYAMA & CO. [CHARTERED ACCOUNTANTS].
468.	RASAQ QUADRI & COMPANYY.
469.	RASHEED AJIBOLA & CO.
470.	RASHEED AJIBOLA & CO.
471.	RIA CONSULTING
472.	RIGEN CONSULTING
473.	RIJEN CONSULTING
474.	ROCK TOWER AUDIT
475.	ROCK-WELL PROJECTS LTD.

476.	RSA PROFESSIONAL SERVICES
477.	RUFUS AIZEBOJE & CO (CHARTERED ACCOUNTANTS)
478.	S B ABODUNRIN & CO
479.	S B ABODUNRIN & CO
480.	S MAZADU & CO. CHARTERED ACCOUNTANTS
481.	S. A. RAJITOLA & CO
482.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
483.	S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS)
484.	S.A.B EYO AND COMPANY(CHARTERED ACCOUNTANTS)
485.	S.O. ODOGUN & CO
486.	S.T. BELLO & CO.
487.	SAKA TAOFIK & CO.
488.	SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS)
489.	SALIHU METALA & CO.
490.	SAL-MAN WAZIRI & CO.
491.	SAMSON DARE & COMPANY ( CHARTERED ACCOUNTANTS)
492.	SAMUEL ADEKOLU & CO
493.	SANMI ADEBAYO & CO.
494.	SAVVY MANAGEMENT CONSULTING SERVICES
495.	SEGUN ADEIFE & CO.
496.	SEGUN AWOSANYA & CO.
497.	SEGUN OLANIPEKUN & CO.
498.	SEGUN SULAIMAN & COMPANY
499.	SENDAVE MATHIAS & CO.
500.	SENDAVE MATHIAS & CO.
501.	SEYI KATOLA & CO
502.	SHADE JOSEPH & CO
503.	SHARDAV CONSULTING
504.	SHELZE PROFESSIONAL SERVICES.
505.	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
506.	SIAO PARTNERS
507.	SIMON SEHINDEMI & CO.



508.	SKILLFIELD ASSOCIATES SERVICES.
509.	SO+A & ASSOCIATES
510.	SOCOTUILLE KONSULT
511.	SOLA OYETAYO & CO.
512.	SOLACE PROFESSIONAL SERVICES.
513.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
514.	SOLOMON OLAMIJU & CO.
515.	SOLOMON OSUNBA & COMPANY
516.	STALLION & ASSOCIATES
517.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
518.	SULAIMON AND CO (CHARTERED ACCOUNTANTS)
519.	SUNDAY I. ISU & CO.
520.	SUNNY KANU & CO. (CHARTERED ACCOUNTANTS)
521.	SUNNY OKON & CO.
522.	SUNNY OYINBO & ASSOCIATES.
523.	SWH FORENSIC CONSULTANCY SERVICES
524.	T C OGBONNA & CO.
525.	TAC GLOBAL ACCOUNTANTS (CHARTERED ACCOUNTANTS)
526.	TAC PROFESSIONAL SERVICES
527.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
528.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
529.	TAJUDEEN BADEJO & CO.
530.	TAJUDEEN OLESIN & ASSOCIATES
531.	TARFA KUNDE AND COMPANY
532.	TEMITOPE AWE & CO. (CHARTERED ACCOUNTANTS)
533.	THO PARTNERS
534.	THOMAS OBOZEGHIE & CO.
535.	THOMPSON AIYEGUNLE & CO
536.	THOMPSON EZONFADE & CO.
537.	TIJANI ABDULKADIR AND CO.
538.	TIJJANI MUSA ISA & CO.
539.	TIMOTHY ILEVARE & CO.

540.	TOGOL & ASSOCIATES
541.	TOM ONYEAGWA & CO.
542.	TONY AIBINU & CO.
543.	TONY AIBINU & CO.
544.	TONY OCHEI & CO.
545.	TRIDEAN ASSOCIATES
546.	TRIPLEHANDS PROFESSIONAL SERVICES
547.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
548.	TUNJI AINA & CO.
549.	UAISIEZOR RESOURCES ENTERPRISES (UARE)
550.	UBOKUDOM ETUK & CO.
551.	UBONG NDEM & CO.
552.	UDO J. OKEREKE & CO.
553.	UDOH ANIEDI TOM & CO
554.	UF IDIAGI & CO
555.	UGBOAJA MARTINS & CO. (CHARTERED ACCOUNTANTS)
556.	UGOCHUKWU UKAH & CO
557.	UHY MAAJI & CO
558.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS)
559.	UMARU B. KINAFI & CO.
560.	UMORU INUSA-UMORU & CO
561.	UMUHEFE & CO.
562.	UNIWAYS PROFESSIONALS & CO.
563.	UZO DIKE & CO.
564.	UZODINMA SAMONYE & CO
565.	VIBELLS AND ASSOCIATES
566.	VINCENT AHWI & CO.
567.	VOKI ASSOCIATES
568.	VS 030610 CONSULTING LIMITED
569.	WAHEED AFOLABI & CO.
570.	WAIDI BELLO & CO.
571.	WANDE OKEYA & CO.

572.	WANDE OKEYA & CO.
573.	WENDY GARUBA & CO.
574.	WHITE KNIGHT PROFESSIONALS
575.	WILLIAM ADEYEMI & CO.
576.	WILLIAMS ROTIMI & CO
577.	WOLE JOSHUA & CO
578.	WOLE JOSHUA & CO.
579.	WOYENGIBUOMO TORU ACCT SOLUTIONS
580.	WYZE CONCEPTS & ASSOCIATES
581.	Y. B. MIJINYAWA & CO.
582.	Y. B. MIJINYAWA & CO.
583.	YAHAYA SULE & CO.
584.	YAKUBU BABATI MIJINYWA & CO.
585.	YAKUBU DAUDA-MAMA & CO.
586.	YAKUBU MUSA & CO (CHARTERED ACCOUNTANTS)
587.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
588.	YEMI SANMI & CO. (CHARTERED ACCOUNTANTS)
589.	YOHANNA VICTOR PAM & CO.
590.	YUNUS OLAOSEGBA & CO.
591.	YUSHAU NA- ABBA & CO.
592.	ZAINAB BINTA & COMPANY.
593.	ZAYNAB C. MOMOH & CO.
594.	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.