

## 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 8th April 2026

| SN  | FIRM NAME  |
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| 1.  | A.M. AMBURSA AND CO.                                 |
| 2.  | ABAYOMI ADELAKUN & CO (CHARTERED ACCOUNTANTS)        |
| 3.  | ABAYOMI DOSUNMU & CO.                                |
| 4.  | ABBA M. NUHU & CO                                    |
| 5.  | ABDULKADEER & CO. (CHARTERED ACCOUNTANTS)            |
| 6.  | ABDULLAHI BIN SULEIMAN & CO.                         |
| 7.  | ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS) |
| 8.  | ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)       |
| 9.  | ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)  |
| 10. | ABIODUN TOLULOPE & CO                                |
| 11. | ABU TUKUR & CO.                                      |
| 12. | ABUBAKAR ABDULSALAM & CO                             |
| 13. | ABUH ADAH & CO                                       |
| 14. | ADAMU HASSAN & CO                                    |
| 15. | ADEBAYO FARAMADE & CO                                |
| 16. | ADEBAYO ROJUGBOKAN & CO (CHARTERED ACCOUNTANTS)      |
| 17. | ADEBOLA SOBANJO AND COMPANY                          |
| 18. | ADEBOWALE DINA & CO (CHARTERED ACCOUNTANTS)          |
| 19. | ADEBOYE AREGBESOLA & CO.                             |
| 20. | ADEGOKE ADEWOLE & COMPANY                            |
| 21. | ADEKUNLE ADEWUYI & CO                                |
| 22. | ADELEKE TAOFEEK ADEWALE & CO. CHARTERED ACCOUNTANTS  |
| 23. | ADENUSI AND COMPANY                                  |
| 24. | ADEOLU ABOLUDE & CO                                  |
| 25. | ADEPOJU ADELUGBA & CO. (CHARTERED ACCOUNTANTS)       |
| 26. | ADESHILE ADEDEJI AND CO.                             |
| 27. | ADESINA ADEDAYO AND COMPANY                          |
| 28. | ADEWALE DISU & CO                                    |

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| 29. | ADEYEMI APANPA & CO                                 |
| 30. | ADEYINKA IBIRONKE & CO                              |
| 31. | ADIGUN, IDRIS, BALA & CO                            |
| 32. | ADOGBEJI JAHO & CO.(CHARTERED ACCOUNTANTS)          |
| 33. | AFOLABI MATI AND COMPANY (CHARTERED ACCOUNTANTS)    |
| 34. | AFOLARIN OGUNSANYA & ASSOCIATES                     |
| 35. | AHMADU & CO PROFESSIONAL SERVICES                   |
| 36. | AHONSI FELIX CONSULT                                |
| 37. | AK USMAN & CO                                       |
| 38. | AKANDE OLUFEMI & CO                                 |
| 39. | AKINKUNMI RASAQ & CO                                |
| 40. | AKOS EMMA & CO                                      |
| 41. | AL AHL AND ASSOCIATES                               |
| 42. | ALIGASIM ACHOR & CO                                 |
| 43. | ALIYU & USMAN                                       |
| 44. | AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)         |
| 45. | AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)         |
| 46. | ANEFU SNOE & CO                                     |
| 47. | ANIJA OKOYE AND COMPANY                             |
| 48. | ANOC PROFESSIONAL SERVICES.                         |
| 49. | AOM PROFESSIONAL SERVICES                           |
| 50. | ASEWEJE PETER AND COMPANY                           |
| 51. | AUDITHOUSE GRAND ASSOCIATES                         |
| 52. | AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)            |
| 53. | AUSTIN SAMS UDEH & CO. (CHARTERED ACCOUNTANTS)      |
| 54. | BAGGAGE SUGU HAMMAWA & CO                           |
| 55. | BAKER TILLY NIGERIA                                 |
| 56. | BARNABAS ACHAKA & CO (CHARTERED ACCOUNTANTS)        |
| 57. | BAYCO CONSULTING COMPANY LTD                        |
| 58. | BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS) |
| 59. | BBC PROFESSIONALS                                   |
| 60. | BDO PROFESSIONAL SERVICES                           |
| 61. | BENJAMIN AKANJI OMONAYAJO & CO.                     |

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| 62. | BODE AREMU & CO.                              |
| 63. | BONIFACE ORJI IMO & CO                        |
| 64. | BOSUN AREBUWA & CO (CHARTERED ACCOUNTANTS)    |
| 65. | BRADLEY PROFESSIONAL SERVICES                 |
| 66. | CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS) |
| 67. | CHIJINDU ADEYEMI & CO                         |
| 68. | CHIJIJOKE ONWUKA & CO                         |
| 69. | CHIMA ONYELE & CO.                            |
| 70. | CHIMEREZE OKEZIE AND COMPANY                  |
| 71. | CHUKWUDI EZEMA & CO CHARTERED ACCOUNTANTS     |
| 72. | CLEAR PREMIUM & CO.                           |
| 73. | CORNEL OKOLO & CO. (CHARTERED ACCOUNTANTS)    |
| 74. | CROWE DAFINONE                                |
| 75. | DARE OMOSEBI & CO                             |
| 76. | DAVIS OFFIONG & UKAH                          |
| 77. | DEACIL PROFESSIONAL SERVICES                  |
| 78. | DELOITTE & TOUCHE                             |
| 79. | DENNIS CHUKWUEMEKA & CO                       |
| 80. | DIM DOZIE & CO (CHARTERED ACCOUNTANTS)        |
| 81. | DOTUN OJEJINMI & CO. (CHARTERED ACCOUNTANTS)  |
| 82. | DOYIN OWOLABI & CO. (CHARTERED ACCOUNTANTS)   |
| 83. | DRUDGE CONSULTING LTD                         |
| 84. | DSG-DOACH CONSULTING+                         |
| 85. | DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)    |
| 86. | EAGLE PROFESSIONAL PARTNERS                   |
| 87. | EARNEST I. IKEH & CO. (CHARTERED ACCOUNTANTS) |
| 88. | EDDY ETTE & CO.                               |
| 89. | EDFORTE FORTUNE EHIAGWINA & ASSOCIATES        |
| 90. | EGEKENZE CHIMA & CO. (CHARTERED ACCOUNTANT)   |
| 91. | EGWU & PARTNERS                               |
| 92. | EKOJA .B. EKOJA & CO                          |
| 93. | ELE MATHEW & CO                               |
| 94. | EMEKA NWOBODO & CO                            |

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| 95.  | EMEKE NWABUZOR & CO                              |
| 96.  | EQUITY MODEL LTD                                 |
| 97.  | ERNEST O. ABEGBE & CO                            |
| 98.  | ERNST & YOUNG                                    |
| 99.  | ERNST AND YOUNG CHARTERED ACCOUNTANTS            |
| 100. | ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)      |
| 101. | ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)      |
| 102. | EZEKIEL WILLIAMS & CO.                           |
| 103. | F.A. ADAMU AND COMPANY                           |
| 104. | FAL PROFESSIONALS SERVICES                       |
| 105. | FES BENJAMIN ENAMUDU & COMPANY                   |
| 106. | G. E. OSAGIE & CO.                               |
| 107. | GBENGA BADEJO & CO                               |
| 108. | GLADYS DAKWAK-BARDE & CO                         |
| 109. | GLOBAL PARTNERS MANAGEMENT NETWORK               |
| 110. | GPM ASSOCIATES                                   |
| 111. | GRANT THORNTON                                   |
| 112. | GREY SHIELD ADVISORY                             |
| 113. | HALIDU ALI ISA & CO                              |
| 114. | HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)      |
| 115. | HAVILLAND PROFESSIONALS                          |
| 116. | HEGBO - J. & CO. _CHARTERED ACCOUNTANTS          |
| 117. | HENRY IBHADE AND CO                              |
| 118. | HEXALON GOO & CO                                 |
| 119. | HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)     |
| 120. | I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS) |
| 121. | I. R. GREEN & CO                                 |
| 122. | IBRAHIMRAYMOND AKAJI & CO.                       |
| 123. | IDOKO ANEBI AND COMPANY                          |
| 124. | IDOWU OTETUBI & ASSOCIATES                       |
| 125. | IFEANYI CHUKWUJEKWU & CO.                        |
| 126. | ISMAIL B. ABDULAZEEZ & CO.                       |
| 127. | IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)         |

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| <b>128.</b> | IYORNUMBE IME & CO  |
| <b>129.</b> | J O FALOPE & CO (CHARTERED ACCOUNTANTS)                     |
| <b>130.</b> | JAMES TYUNGU & CO.  |
| <b>131.</b> | JAYEOLA FATUNGASE & COMPANY                                 |
| <b>132.</b> | JESSE PROFESSIONAL CONSULTING                               |
| <b>133.</b> | JM JAMES & COMPANY - CHARTERED ACCOUNTANTS                  |
| <b>134.</b> | JOHN NWANKWO & CO. (CHARTERED ACCOUNTANTS)                  |
| <b>135.</b> | JUBRIL OLAWALE LAWAL & CO                                   |
| <b>136.</b> | JUSTIN NWOSU & CO (CHARTERED ACCOUNTANTS)                   |
| <b>137.</b> | KARMA PROFESSIONAL SERVICES                                 |
| <b>138.</b> | KEHINDE KASSIM & CO.  |
| <b>139.</b> | KPMG PROFESSIONAL SERVICES                                  |
| <b>140.</b> | KRESTON PEDABO AUDIT SERVICES                               |
| <b>141.</b> | KRESTON PEDABO PROFESSIONAL SERVICES                        |
| <b>142.</b> | LANRE ABIDAKUN & CO.  |
| <b>143.</b> | LAWAL, YUSUF & SAHAAB                                       |
| <b>144.</b> | LEHMAN PROFESSIONAL SERVICES                                |
| <b>145.</b> | M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS) |
| <b>146.</b> | M. A. BELLO & CO.   |
| <b>147.</b> | MAHMUD ABDULAZIZ & CO                                       |
| <b>148.</b> | MARK HEIGHT   |
| <b>149.</b> | MATTHEW BEST FIRM   |
| <b>150.</b> | MEL ASSOCIATES PROFESSIONAL SERVICES                        |
| <b>151.</b> | MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)           |
| <b>152.</b> | MESSRS ABUCHI ED. OGBUJU & CO                               |
| <b>153.</b> | MFON BROOKS & CO. (CHARTERED ACCOUNTANTS)                   |
| <b>154.</b> | MICHAEL ODEH & CO   |
| <b>155.</b> | MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)               |
| <b>156.</b> | MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)                  |
| <b>157.</b> | MURTALA AJADI & CO  |
| <b>158.</b> | MUSA ZIRA & CO.   |
| <b>159.</b> | MUTAH NKEKI & ASSOCIATES                                    |
| <b>160.</b> | MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)       |

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| <b>161.</b> | N. D. ISHAYA & CO.                                 |
| <b>162.</b> | NASIR.A. OZAMAH AND CO                             |
| <b>163.</b> | NASIRU MUHAMMAD & CO.                              |
| <b>164.</b> | NEXIA AGBO ABEL & CO                               |
| <b>165.</b> | NGOZI MONICA OKONKWO & CO                          |
| <b>166.</b> | NIYYAR ALHERI CONSULTS                             |
| <b>167.</b> | NNAMDI OSITA OKONKWO & CO. (CHARTERED ACCOUNTANTS) |
| <b>168.</b> | NONGOMIN TER & CO                                  |
| <b>169.</b> | NOVARA PROFESSIONAL SERVICES                       |
| <b>170.</b> | NWANKWO NGOZI ULOMA & CO.                          |
| <b>171.</b> | NWAODU, UDOCHI, ANTHONY AND COMPANY                |
| <b>172.</b> | O. S. ADELABU & CO                                 |
| <b>173.</b> | O.Y . OYENIYI & CO. (CHARTERED ACCOUNTANTS)        |
| <b>174.</b> | OAK PROFESSIONAL SERVICES                          |
| <b>175.</b> | OBI OKECHUKWU AND COMPANY                          |
| <b>176.</b> | OBIAJULU OBOKO & CO (CHARTERED ACCOUNTANTS)        |
| <b>177.</b> | ODEH .N. IGBABE & ASSOCIATES                       |
| <b>178.</b> | OJEWOLE OLUFEMI AND COMPANY.                       |
| <b>179.</b> | OJF & PARTNERS                                     |
| <b>180.</b> | OKORO WILSON & CO. (CHARTERED ACCOUNTANTS)         |
| <b>181.</b> | OLAIDE OLUFEMI OSUNKOYA & CO                       |
| <b>182.</b> | OLANREWAJU AKINLOYE & CO                           |
| <b>183.</b> | OLAOLU OLABIMTAN & CO                              |
| <b>184.</b> | OLATUNJI OYELADE & CO (CHARTERED ACCOUNTANTS)      |
| <b>185.</b> | OLAWALE IJALANA & CO                               |
| <b>186.</b> | OLAYINKA OYEBOLA & CO.                             |
| <b>187.</b> | OLOCHE ABAH & CO                                   |
| <b>188.</b> | OLOKE OLOKE & COMPANY                              |
| <b>189.</b> | OLUJOGUN LAWAL AND COMPANY                         |
| <b>190.</b> | OLUKUNMI OLATUNJI & CO (CHARTERED ACCOUNTANTS)     |
| <b>191.</b> | OLUNIYI OMOTOSO AND COMPANY                        |
| <b>192.</b> | OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)     |
| <b>193.</b> | OLUSOLA OLOJEDE & CO                               |

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| <b>194.</b> | OLUSOLA OLUFAYOBI & CO                             |
| <b>195.</b> | OLUSUYI AGBOLA & CO                                |
| <b>196.</b> | OLUTOYIN ADENIYI AND COMPANY CHARTERED ACCOUNTANTS |
| <b>197.</b> | OMINI BABATUNDE AND COMPANY                        |
| <b>198.</b> | OMOGBENLE ADEYEMI & CO (CHARTERED ACCOUNTANTS)     |
| <b>199.</b> | OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)   |
| <b>200.</b> | ONE PROFESSIONALS (CHATERED ACCOUNTANTS)           |
| <b>201.</b> | ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)            |
| <b>202.</b> | ONWUDILI A. O. & CO                                |
| <b>203.</b> | OPEDEMOWO HABIB & CO. ( CHARTERED ACCOUNTANTS)     |
| <b>204.</b> | ORJIIR GBANDE AND ASSOCIATES                       |
| <b>205.</b> | OWOYELE, SONTAN & COMPANY                          |
| <b>206.</b> | OYELAYO OYINLOLA & CO                              |
| <b>207.</b> | OYEWOLE M. S. & ASSOCIATES                         |
| <b>208.</b> | PAUL AKINADE ADEBIMPE & CO.                        |
| <b>209.</b> | PKF PROFESSIONAL SERVICES                          |
| <b>210.</b> | PREMIUM-GOLD RESOURCES CONSULTING                  |
| <b>211.</b> | PRICEWATERHOUSECOOPERS LTD                         |
| <b>212.</b> | PRIDE SPHERE CONSULTING                            |
| <b>213.</b> | QUEBAAN PROFESSIONAL SERVICES                      |
| <b>214.</b> | RASAQ QUADRI & COMPANY                             |
| <b>215.</b> | ROCK TOWER AUDIT                                   |
| <b>216.</b> | ROCKBEL INTERNATIONAL CENTRE FOR GOVERNANCE LTD    |
| <b>217.</b> | S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS)        |
| <b>218.</b> | S.A.B EYO AND COMPANY(CHARTERED ACCOUNTANTS)       |
| <b>219.</b> | S.O. ODOGUN & CO                                   |
| <b>220.</b> | SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)          |
| <b>221.</b> | SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)        |
| <b>222.</b> | SALAUDEEN ABIODUN & CO CHARTERED ACCOUNTANTS       |
| <b>223.</b> | SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS)        |
| <b>224.</b> | SALIHU METALA & CO                                 |
| <b>225.</b> | SEGUN AREMU & CO (CHARTERED ACCOUNTANTS)           |
| <b>226.</b> | SEGUN AWOSANYA & CO.                               |

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| <b>227.</b> | SEGUN SULAIMAN & COMPANY                       |
| <b>228.</b> | SEYI KATOLA & CO                               |
| <b>229.</b> | SOLA OYETAYO & CO                              |
| <b>230.</b> | SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)    |
| <b>231.</b> | SUNNY KANU & CO. (CHARTERED ACCOUNTANTS)       |
| <b>232.</b> | SUNNY OKON & CO                                |
| <b>233.</b> | T C OGBONNA & CO.                              |
| <b>234.</b> | T.O. THOMAS & CO.                              |
| <b>235.</b> | TAC GLOBAL ACCOUNTANTS (CHARTERED ACCOUNTANTS) |
| <b>236.</b> | TAIWO ABIODUN AND COMPANY                      |
| <b>237.</b> | TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)     |
| <b>238.</b> | THOMAS OBOZEGHIE & CO.                         |
| <b>239.</b> | THOMPSON EZONFADE & CO                         |
| <b>240.</b> | TIJJANI MUSA ISA & CO                          |
| <b>241.</b> | TOM ONYEAGWA & CO.                             |
| <b>242.</b> | TONY OCHEI & CO                                |
| <b>243.</b> | TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)     |
| <b>244.</b> | U.S. ALADIRE & CO                              |
| <b>245.</b> | UCHENNA OBIDIKE & CO CHARTERED ACCOUNTANTS     |
| <b>246.</b> | UDOH ANIEDI TOM & CO                           |
| <b>247.</b> | UF IDIAGI & CO                                 |
| <b>248.</b> | UHY MAAJI & CO                                 |
| <b>249.</b> | UMARU B. KINAFI & CO                           |
| <b>250.</b> | UMUHEFE & CO                                   |
| <b>251.</b> | VICTOR SIMON                                   |
| <b>252.</b> | WENDY GARUBA & CO                              |
| <b>253.</b> | WHITE KNIGHT PROFESSIONALS                     |
| <b>254.</b> | WILLIAM ADEYEMI & CO                           |
| <b>255.</b> | WOLE JOSHUA & CO                               |
| <b>256.</b> | WOYENGIBUOMO TORU ACCT SOLUTIONS               |
| <b>257.</b> | XAL PROFESSIONAL SERVICES                      |
| <b>258.</b> | Y. B. MIJINYAWA & CO.                          |
| <b>259.</b> | YAHAYA SULE & CO                               |

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| <b>260.</b> | YEMI SANNNI & CO. (CHARTERED ACCOUNTANTS) |
| <b>261.</b> | YUNUS OLAOSEGBA & CO                      |
| <b>262.</b> | ZEDO-FRANK AND ASSOCIATES                 |