

## 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 25th January 2023

SN	FIRM NAME
1.	A G GENIUS CONSULTING.
2.	A T FOLOWOSELE & ASSOCIATES
3.	A. J. OMOREGIE & CO.
4.	A. K. USMAN & CO.
5.	A.F DAWODU & CO.(CHARTERED ACCOUNTANTS)
6.	A.M. AMBURSA AND CO.
7.	A.M. OGBADU & CO.
8.	A.U OSUMAH & CO
9.	AAC PROFESSIONAL SERVICES.
10.	AAE PROFESSIONAL SERVICES.
11.	ABAX-OOSA PROFESSIONALS
12.	ABAX-OOSA PROFESSIONALS
13.	ABAYOMI ADELAKUN & CO. ( CHARTERED ACCOUNTANTS)
14.	ABAYOMI ADELAKUN & CO. (CHARTERED ACCOUNTANTS)
15.	ABAYOMI DOSUNMU & CO.
16.	ABBA ADAUDU & CO.
17.	ABDULAZEEZ A. AWOJOBI & CO.
18.	ABDULAZEEZ ISHAQ & CO.

19.	ABDULFATAI IBRAHIM & CO (CHARTERD ACCOUNTANTS)
20.	ABDULKADEER & CO (CHARTERED ACCOUNTANTS)
21.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
22.	ABDULKADIR KAYODE & CO.
23.	ABDULLAHI BIN SULEIMAN & CO.
24.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
25.	ABDULRAFIU OLAOSEBIKAN & CO.
26.	ABDULRAUF ABDULRASHEED & CO.
27.	ABEL AIYEDOGBON & CO
28.	ABIDEMI OLUKOWAJO & CO.
29.	ABIMBOLA ODUSANYA & CO.
30.	ABIODUN ARIYIBI & CO.
31.	ABIODUN ARIYIBI & CO.
32.	ABIODUN IDOWU & CO.
33.	ABIODUN TOLULOPE & CO.
34.	ABIODUN TOLULOPE & CO.
35.	ABIOYE ODESOLA & CO.
36.	ABUBAKAR ABDULSALAM & CO.
37.	ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS)
38.	ABUH ADAH & CO.
39.	ADEBISI ODERINDE & COMPANY.
40.	ADEBOLA SOBANJO AND COMPANY.
41.	ADEBOYE AREGBESOLA & CO.
42.	ADEBOYE TAIWO & CO.

43.	ADEDOYIN ADEYEMI AND COMPANY.
44.	ADEGOKE ADEWALE AND COMPANY.
45.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS
46.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS.
47.	ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS)
48.	ADEKUNLE ADEWUYI & CO.
49.	ADEKUNLE AKINYEMI AND COMPANY.
50.	ADEKUNLE ALEBIOSU & ASSOCIATES.
51.	ADELEKE ADEKUNLE & CO.
52.	ADELEYE, ADELEYE & CO
53.	ADEMOLA OGUNKUNLE & COMPANY.
54.	ADENIJI AGBOOLA & CO.
55.	ADENIYI CHRISTOPHER & CO.
56.	ADENUSI AND COMPANY.
57.	ADEOYE & ASSOCIATES.
58.	ADESANYA & PARTNERS
59.	ADESHILE ADEDEJI & CO.
60.	ADESHILE ADEDEJI AND CO.
61.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
62.	ADESINA ADEBOWALE & CO.
63.	ADETUNJI MARIAM & CO (CHARTERED ACCOUNTANTS & TAX CONSULTANTS)
64.	ADEWALE BELLO & CO.
65.	ADEWALE DISU & CO.
66.	ADEWALE JAMES & CO

67.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
68.	ADEWUYI ADETUNJI AND CO. (CHARTERED ACCOUNTANTS)
69.	ADEYEMI APANPA & CO
70.	ADIGUN, BALA, IDRIS & CO.
71.	ADIGUN, IDRIS, BALA & CO.
72.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
73.	AGBOOLA SONNTAG CONSULTING
74.	AGOCHUKWU OKPALAOKA & CO.
75.	AHMADU & CO PROFESSIONAL SERVICES
76.	AHMADU & CO PROFESSIONAL SERVICES.
77.	AHMED BAWA & CO.
78.	AHMED ZAKARI & CO. (CHARTERED ACCOUNTANTS)
79.	AHMED ZAKARI & CO.(CHARTERED ACCOUNTANTS).
80.	AHONSI FELIX CONSULT.
81.	AIKOSI FESTUS & CO
82.	AIS PROFESSIONAL SERVICES.
83.	AIYEGBUSI FADARE OGUNWALE & CO.
84.	AJAO OGUNSOLA & CO.
85.	AJIBOYE ADEOYE & CO.
86.	AKANDE OLUFEMI & CO.
87.	AKANINYENE OBOT & CO. (CHARTERED ACCOUNTANTS)
88.	AKINKUNMI RASAQ & CO.
89.	AKINKUNMI RASAQ & CO.
90.	AKINLOLU AKINKUADE & CO.

91.	AKINMADE AND COMPANY.
92.	AKOR IKPAM & CO.
93.	ALABA ADEDOTUN PROFESSIONAL SERVICES
94.	ALAGBE SAM OLATUNDE AND CO
95.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
96.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
97.	ALIGASIM ACHOR & CO
98.	ALIYU & USMAN.
99.	ALMANDA A.Y CONSULTING.
100.	AMABINA & CO (CHARTERED ACCOUNTANTS)
101.	AMANA & CO.
102.	AMAObI CHINEKE & CO.
103.	AMEDU ONEKPE & COMPANY
104.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
105.	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
106.	ANAEBONAM KEN & CO.
107.	ANOC PROFESSIONAL SERVICES.
108.	ANTHONY NWINEE & CO.
109.	AO PARTNERS.
110.	AOM PROFESSIONAL SERVICES.
111.	ARIOYE ABAYOMI & CO.
112.	ARROWEDGE PROFESSIONAL SERVICES.
113.	ASEWEJE PETER AND COMPANY
114.	ATACOFF SERVICES LLP LIMITED

115.	ATILADE ADEYEMO & CO.
116.	AUDITHOUSE GRAND ASSOCIATES.
117.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
118.	AUSTINE NWOKEDIUKO AND COMPANY.
119.	AWULU DICKSON & CO.
120.	AYANKUNLE IBRAHIM & CO.
121.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
122.	AYODEJI OLAGUNJU &CO.
123.	AYODELE OLATUNJI & CO.
124.	AYODELE PEMI & CO.
125.	AYoola SALIU AND COMPANY.
126.	AYORINDE OSOMO AND CO. (CHARTERED ACCOUNTANTS)),
127.	AZIENGE OSIMHEN AND COMPANY.
128.	B A PROFESSIONAL SERVICES.
129.	B D KEHINDE & CO.
130.	BABATUNDE KILANI AND COMPANY.
131.	BAGUDU OMOBUDE & CO.
132.	BALOGUN ISIAKA & CO
133.	BALOGUN MICHAEL & CO.
134.	BANCORP CONSULTING LIMITED
135.	BANNI CHARTERED ACCOUNTANTS
136.	BANTON AKPURUKU AND CO.
137.	BAYCO CONSULTING COMPANY
138.	BAYCO CONSULTING COMPANY

139.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
140.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
141.	BAYOS L.Y & CO.
142.	BB PHOENIX CONSULTING.
143.	BBC PROFESSIONALS
144.	BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS)
145.	BELLO AND CO. (CHARTERED ACCOUNTANTS)
146.	BEN EKEDEBE & CO.
147.	BEN HIRKI AND CO (CHARTERED ACCOUNTANTS)
148.	BEN NGIRIGWA & CO.
149.	BENJAMIN AKANJI OMONAYAJO & CO.
150.	BENSON IDEHEN & CO.
151.	BIODUN AJAYI & CO (CHARTERED ACCOUNTANTS)
152.	BIOLA OLAWOORE AND CO.
153.	BN HASSAN & CO.
154.	BOLA OYEBOWALE & CO.
155.	BOLADALE LAWAL & CO.
156.	BOROFORI & COMPANY.
157.	BRADLEY PROFESSIONAL SERVICES.
158.	BUHARI BALA & CO.
159.	BUNMI ADELUGBA & CO.
160.	BVE PROFESSIONALS SERVICES.
161.	C. C. NWUYA & CO.
162.	C. O. OKAFOR & CO (CHARTERED ACCOUNTANTS)

163.	CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS)
164.	CHIBUZOR OGBONNA & CO
165.	CHIJINDU ADEYEMI & CO.
166.	CHIKA OSUJI NNAKWUZIE AND COMPANY.
167.	CHIKE DANJUMA AND COMPANY.
168.	CHIMA ONYELE & CO.
169.	CHIMA ONYELE & CO.
170.	CHIMEREZE OKEZIE AND COMPANY.
171.	CHUKS-SAMUEL AND COMPANY.
172.	CLETUS I. OKORO & CO.
173.	CORNEL OKOLO & CO.
174.	COT PROFESSIONAL SERVICES.
175.	CROWE DAFINONE
176.	DAMIAN UNOGU & CO.
177.	DAN - SHESHI & CO.
178.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
179.	DANIEL OLUSEYI & CO.
180.	DANIEL ONUNKWO & CO. (CHARTERED ACCOUNTANTS)
181.	DARAMOLA DAYO & CO.
182.	DARE IHIMODU & CO.
183.	DARE OMOSEBI & CO.
184.	DAUDA OLAWALE IBRAHIM & CO.
185.	DAVAROM PROFESSIONAL SERVICES.
186.	DAVID ADETUYI & CO.



187.	DAVID UGIAGBE & CO.
188.	DAVIS OFFIONG & UKAH.
189.	DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS)
190.	DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS)
191.	DELOITTE & TOUCHE
192.	DESMOND OGIDE AND COMPANY (CHARTERED ACCOUNTANT)
193.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
194.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
195.	DONALD MEZU & CO.
196.	DOUBLE T CONSULT.
197.	DOYIN OWOLABI & CO. (CHARTERED ACCOUNTANTS)
198.	DR TOSIN NICODEMUS & CO (CHARTERED ACCOUNTANT)
199.	DRUDGE CONSULTING LTD
200.	DSG-DOACH CONSULTING+
201.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
202.	E. A ABU & CO.
203.	E.U. OTIJELE & CO.
204.	EARNEST I. IKEH & CO. (CHARTERED ACCOUNTANTS)
205.	EBENEZER MALOMO AND CO. (CHARTERED ACCOUNTANT)
206.	EDDY ETTE & CO.
207.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES
208.	EDWARD O. ASHADE & CO.
209.	EGWU & PARTNERS
210.	EJEH SHEIDU TOKULA & CO.

211.	EJIKE NWEZE & CO.
212.	EJO CONSULTING.
213.	EKOJA .B. EKOJA & CO.
214.	ELIJAH OSIANOR & CO (CHARTERED ACCOUNTANTS)
215.	EMEKE NWABUZOR & CO.
216.	EMMA IGHOS ANOKE & CO.. (CERTIFIED NATIONAL ACCOUNTANTS)
217.	EMMANUEL ABONTA & 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.	ESTHER OYERO & CO
224.	EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS)
225.	EXPLOITS SETTLE CONSULTING.
226.	F. G. N. OKOYE & CO. (CHARTERED ACCOUNTANTS)
227.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
228.	F.A. ADAMU AND COMPANY.
229.	FABUNMI OLANIPEKUN & CO.
230.	FES BENJAMIN ENAMUDU & COMPANY
231.	FIRST PEAK CONSULTING
232.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
233.	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
234.	FRY ARCHIBONG & CO.

235.	FUNSHO OWOYEMI & COMPANY.
236.	G. E. OSAGIE & CO.
237.	G. E. OSAGIE & CO.
238.	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS)
239.	GABRIEL UGWUOZOR & CO.
240.	GABRIEL UGWUOZOR & CO.
241.	GARBA BELLO & CO.
242.	GBEMI OSIBOTE & CO.
243.	GBENGA ABIMBOLA(GA) & CO.
244.	GBENGA BADEJO & CO.
245.	GBENGA OLALEYE AND COMPANY.
246.	GEMS 1805 LIMITED.
247.	GENUITY GLOBAL LTD.
248.	GEORGE CHIJIKE OKORIE & CO.
249.	GEORGE O. AKWAZIE AND COMPANY.
250.	GIWA-OSAGIE, DFK & CO.
251.	GLOBAL PARTNERS MANAGEMENT NETWORK.
252.	GLORIA JARIGBE & CO.
253.	GOSHEN ASSOCIATES
254.	GPM ASSOCIATES
255.	GRACE B. LAYA & CO.
256.	GRACE KALU IGIRI & CO.
257.	GRANT THORNTON
258.	GRANT THORNTON

259.	HAIRUJI & ASSOCIATES.
260.	HALIDU ALI ISA & CO.
261.	HALLMARK CONSULTS (CHARTERED ACCOUNTANTS)
262.	HAMMED KEHINDE GANIYU & CO.
263.	HANSY CLEMS AND CO.
264.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
265.	HAVILLAND PROFESSIONALS
266.	HDA AUDIT
267.	HDA AUDIT.
268.	HENRY IBHADE AND CO.
269.	HENRY YOUNG & CO.
270.	HLBZO OSOSANYA.
271.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS).
272.	HUMPHREY EHIGIE & CO (CHARTERED ACCOUNTANTS)
273.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS)
274.	I. R. GREEN & CO.
275.	I.I.O PARTNERS CHARTERED ACCOUNTANTS
276.	IBRAHIM ABDULLAHI & CO(CHARTERED ACCOUNTANTS)
277.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
278.	IDOKO ANEBI & COMPANY
279.	IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS)
280.	IDOWU OTETUBI & ASSOCIATES.
281.	IK EGBOGA & CO (CHARTERED ACCOUNTANTS)
282.	INDEPENDENT PROJECT MONITORING COMPANY LTD.

283.	ISAAC ATANDA AND COMPANY.
284.	ISAAC OLAJIDE & CO.
285.	ISRAEL AKPOVOKE & CO (CHARTERED ACCOUNTANTS)
286.	ISSA SHUAIB & CO.
287.	IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)
288.	IYORNUMBE IME & CO.
289.	J E NEMS CONSULT.
290.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
291.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
292.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
293.	J. O. AIKU & CO.
294.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
295.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
296.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
297.	JAMES ODOCHA & COMPANY.
298.	JAMES SUNDAY AREMU & CO. (CHARTERED ACCOUNTANTS)
299.	JAMES TYUNGU & CO.
300.	JAYEOLA FATUNGASE & COMPANY.
301.	JEFFERSON AND ASSOCIATES CONSULTING LIMITED.
302.	JELEMS GLOBAL LTD
303.	JESSE PROFESSIONAL CONSULTING
304.	JIBYES CONSULTING.
305.	JIDE AKINPELU & CO.
306.	JK CONSULTING CO. LTD

307.	JOE EDU & CO. (CHARTERED ACCOUNTANTS)
308.	JONAH O. ARUMONA & CO.
309.	JONATHAN EGHUAN AND CO. (CHARTERED ACCOUNTANTS)
310.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
311.	JOSEPH DAUDA AND COMPANY.
312.	JOSEPH EMMANUEL BALA & CO.
313.	JOSEPH ETEFIA INYANG & CO (CHARTERED ACCOUNTANTS)
314.	JOSEPH GRAND & CO.
315.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
316.	JUBRIL OLAWALE LAWAL & CO.
317.	JUBRIL OLAWALE LAWAL & CO.
318.	JUMMAI LI IDOKO & CO.
319.	JUSTIN NWOSU & CO.
320.	K. L. & COMPANY. (CHARTERED ACCOUNTANTS)
321.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
322.	KADEB PROFESSIONAL SERVICES.
323.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
324.	KAYODE NAIYEJU & CO.
325.	KAYODE OGUNRO & CO.
326.	KAYODE OJO & CO.
327.	KAZEEM ADEKOLA & CO.
328.	KEHINDE KASSIM & CO.
329.	KEK PROFESSIONAL SERVICES LIMITED.
330.	KEK-PRO TECHNOLOGIES LTD.

331.	KOLA OLATUNDE & COMPANY.
332.	KPMG PROFESSIONAL SERVICES
333.	KPOSO-KOE & CO
334.	KRESTON OUC
335.	KUC PARTNERS
336.	KUNLE ADEYEMI & CO.
337.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
338.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
339.	LANRE ABIDAKUN & CO.
340.	LAT CONSULTING
341.	LAWAL ABDULAZEEZ & CO (CHARTERED ACCOUNTANTS)
342.	LAWAL, YUSUF & SAHAAB
343.	LEGACY ASSOCIATED CONSULTS LIMITED
344.	LEHMAN PROFESSIONAL SERVICES.
345.	LESCOTT CONSULTING
346.	LEVI OZUA AND COMPANY.
347.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
348.	M. A. BELLO & CO.
349.	M. B. A. CONSULTING SERVICES.
350.	M. J. MODEL GUIDE CONSULTING
351.	MAHMUD ABDULAZIZ & CO.
352.	MARTIN ONYENMURU & CO.
353.	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT)
354.	MAYOWA ONANIBOSI AND CO. (CHARTRED ACCOUNTANTS)

355.	MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
356.	MESSRS ABUCHI ED. OGBUJU & CO.
357.	MESSRS MOSES A. OGIDIGO AND CO.
358.	MFON BROOKS & CO.
359.	MHOA & CO. (CHARTERED ACCOUNTANTS)
360.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
361.	MICHEAL ONOJA OKEFE & CO.
362.	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
363.	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
364.	MIKE KABI & ASSOCIATES.
365.	MIKHAIL OLATUNDE AND COMPANY.
366.	MOBOLAJI SANNI & CO.
367.	MOMOH USMAN & CO. (CHARTERED ACCOUNTANTS)
368.	MONSURU OLUREBI & CO.
369.	MOSES DURODOLA & CO.
370.	MOTI & ASSOCIATES.
371.	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
372.	MUHAMMADU JIBRIL & CO.
373.	MUHTARI DANGANA & CO.
374.	MURI OBAYOPO & COMPANY.
375.	MUSA ZIRA & CO.
376.	MUSIBAU LAWAL & CO.
377.	MUSILIU ASANIKE & CO (CHARTERED ACCOUNTANTS)
378.	MUSTAFA BULU & CO.



379.	MUSTAPHA MUBASHIR & CO
380.	MUSTAPHA USMAN & CO. (CHARTERED ACCOUNTANTS)
381.	MUTAH NKEKI & ASSOCIATES.
382.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
383.	MUYIWA ADERIBIGBE & CO.
384.	N. D. ISHAYA & CO.
385.	NANZING NANGIL NDEN & CO.
386.	NASIR A OZAMAH & CO.
387.	NASIRU MUHAMMAD & CO.
388.	NASIRUDEEN ABUBAKARE & CO.
389.	NEXIA AGBO ABEL & CO.
390.	NEXIA AGBO ABEL & CO.
391.	NGOZI MONICA OKONKWO & CO
392.	NGOZI MONICA OKONKWO & CO.
393.	NNACHI OKPARA & CO. CHARTERED ACCOUNTANTS
394.	NNAMDI OKWUADIGBO & CO.
395.	NONGOMIN TER & CO.
396.	NTIAJUKA AND COMPANY.
397.	NWAMANA ESE & CO.
398.	NWANKWO NGOZI ULOMA & CO.
399.	NWAODU, UDOCHI, ANTHONY AND COMPANY
400.	NWAODU, UDOCHI, ANTHONY AND COMPANY
401.	O S PROFESSIONAL SERVICES.
402.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)

403.	OAK CHARTERED ACCOUNTANTS
404.	OAK PROFESSIONAL SERVICES.
405.	OBAKA JAMES & CO.
406.	OBI NDAJI & CO.
407.	OBIAJULU OBOKO & CO (CHARTERED ACCOUNTANTS)
408.	OBIOHA OGA & CO.
409.	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
410.	ODUMA GLOBAL CONCEPTS LTD.
411.	ODUWA & CO CHARTERED ACCOUNTANTS.
412.	OFO ODO & CO.
413.	OFUANI MAIDOH & CO.
414.	OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS)
415.	OGUNTADE & CO.
416.	OGUOBI OGBUOKIRI & CO.
417.	OIWONA ANDREW & CO. (CHARTERED ACCOUNTANTS)
418.	OJEWOLE OLUFEMI AND COMPANY.
419.	OJF & PARTNERS.
420.	OKORO WILSON & CO., CHARTERED ACCOUNTANTS
421.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
422.	OLADAPO KOLAWOLE & CO.
423.	OLADELE OLOYEDE & CO.
424.	OLADIMEJI AYOOLA & CO.
425.	OLADIPUPO SHAKIRU & CO.
426.	OLAGUNJU ADEBAYO & CO.

427.	OLAIDE OLUFEMI OSUNKOYA & CO.
428.	OLALEKAN OGUNKOYA & CO
429.	OLANRENWAJU FALA & CO.
430.	OLAOLU OLABIMTAN & CO.
431.	OLAOLUWA & CO. (CHARTERED ACCOUNTANTS)
432.	OLATUNDE OLADELE & CO.
433.	OLATUNJI OYELADE & CO.
434.	OLAWALE SHORUNKE & CO.
435.	OLAYINKA OYEBOLA & CO.
436.	OLAYIWOLA ADESINA & CO. (CHARTERED ACCOUNTANTS)
437.	OLAYIWOLA DADA & CO. (CHARTERED ACCOUNTANTS)
438.	OLOKE OLOKE & COMPANY.
439.	LOTU LEKAN F. & CO.
440.	OLUBISI OLADAPO & CO.
441.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
442.	OLUFEMI JAIYESIMI & CO.
443.	OLUFEMI MORONKEJI AND COMPANY
444.	OLUFEMI SALAMI & CO.
445.	OLUFOLA ABRAHAM & CO.
446.	OLUGBENGA OLAOFE & CO.
447.	OLUGBENGA OYINLOLA AND COMPANY.
448.	OLUJOGUN LAWAL & CO.
449.	OLUKOLA OSUNBUNMI & CO.
450.	OLUMUYIWA BASIRU &CO. (CHARTERED ACCOUNTANTS)

451.	OLUNIYI OMOTOSO AND COMPANY.
452.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
453.	OLUSEGUN AKINDELE & CO. (CHARTERED ACCOUNTANTS)
454.	OLUSEYI ADENIRAN & CO. (CHARTERED ACCOUNTANTS)
455.	OLUSHILE FOWORA & CO
456.	OLUSOLA OLOJEDE & CO.
457.	OLUSOLA OLUFAYOBI & CO.
458.	OLUWAGBEMI SIMEON TAIWO & CO.
459.	OMAYE & CO. (CHARTERED ACCOUNTANTS)
460.	OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS)
461.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
462.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
463.	ONI AYOTUNDE & CO.
464.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
465.	ONYEMA OSUEKE & CO.
466.	OOM PROFESSIONAL SERVICES.
467.	ORAH ANTHONY & CO.
468.	ORJIIR GBANDE AND ASSOCIATES
469.	OSAKWE SAMSON O. & CO.
470.	OSENI ISMAILA & CO.
471.	OSI IMOMOH, OLUGU & CO.
472.	OVO ASANGA NYONG & CO.
473.	OYE ABIOYE QUAYE & CO
474.	OYEDELE AKINBODE & CO.

475.	OYELAYO OYINLOLA & CO.
476.	OYELAYO OYINLOLA & CO.
477.	OYEWOLE ADEBERO & COMPANY.
478.	OZOBIA JIDE & CO.
479.	PARKER RANDALL OFFOR
480.	PATRICK KODE & CO ( CHARTERED ACCOUNTANTS)
481.	PATRICK OSHIOBUGIE & CO. (CHARTERED ACCOUNTANTS)
482.	PAUL AKINADE ADEBIMPE & CO.
483.	PAUL L. OKPALO & CO
484.	PAUL OMLIGBE AND COMPANY
485.	PEDABO AUDIT SERVICES
486.	PETER AFEANEJIE & CO.
487.	PETER OBADAN & CO
488.	PETER OCHAPA & CO.
489.	PETRAGRAZ &ASSOCIATES.
490.	PFTE PROFESSIONAL SERVICE.
491.	PHILIP ADERINTO & CO.
492.	PHILLIP OJIE IRABOR & CO.
493.	PKF PROFESSIONAL SERVICES.
494.	PML AUDIT
495.	PRICEWATER AND COMPANY.
496.	PRICEWATERHOUSECOOPERS LIMITED.
497.	PRIMACY GLOBAL CONSULTS & ASSOCIATES
498.	PRIMAX CONSULTING LIMITED.

499.	PRINCE UMEZULIKE & COMPANY.
500.	QUEBAAN PROFESSIONAL SERVICES
501.	QUEBAAN PROFESSIONAL SERVICES.
502.	RAPH ADEGHE & CO.
503.	RASAKI MURITALA & CO.
504.	RASAQ QUADRI & COMPANY.
505.	RAYTAN LIMITED
506.	REBO USMAN & CO. (CHARTERED ACCOUNTANTS)
507.	RIA CONSULTING.
508.	RICHARD ADIDI & CO. (CHARTERED ACCOUNTANTS)
509.	RIJEN CONSULTING.
510.	RIJEN CONSULTING.
511.	ROAC & ASSOCIATES
512.	ROCK TOWER AUDIT.
513.	ROCK-WELL PROJECTS LTD.
514.	S. I. OCHIMANA & CO.
515.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
516.	S.O. OLUTOKI & CO.
517.	SA AD & CO.
518.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
519.	SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)
520.	SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)
521.	SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS)
522.	SAKA TAOFIK & CO.

523.	SALIFU AND PARTNERS (CERTIFIED ACCOUNTANTS)
524.	SALISU YUSUF & CO
525.	SAMUEL TYONONGO UKURA & CO.
526.	SANMI ADEBAYO & CO.
527.	SEGUN ADEIFE & CO.
528.	SEGUN ADELANWA & CO.
529.	SEGUN AWOSANYA & CO.
530.	SEGUN AWOSANYA & CO.
531.	SEGUN SULAIMAN & COMPANY.
532.	SEYI KATOLA & CO.
533.	SEYI TAIWO & CO. ( CHATRERED ACCOUNTANTS)
534.	SHADE JOSEPH & CO
535.	SHEKONI SHEKONI & CO.
536.	SHELZE PROFESSIONAL SERVICES
537.	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
538.	SIAO PARTNERS.
539.	SIAO PARTNERS.
540.	SKILLFIELD ASSOCIATES SERVICES
541.	SO+A & ASSOCIATES
542.	SOLA OYETAYO & CO.
543.	SOLACE PROFESSIONAL SERVICES.
544.	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
545.	SOLOMON OLAMIJU & CO.
546.	SOUTHGATE PROFESSIONAL SERVICES.

547.	SSAC ADVISORY AND PROFESSIONALS.
548.	STALLION & ASSOCIATES.
549.	STANDARD AUDITORS & CO.
550.	STEPHEN IKANI OCHENI & CO
551.	STRATFORD HILL & CO.
552.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
553.	SULAIMON & CO. (CHARTERED ACCOUNTANTS)
554.	SUNDAY ABRAHAM & CO
555.	SUNDAY DISHIL & CO
556.	SUNDAY I. ISU & CO.
557.	SUNDAY OMOJUYIGBE & CO.
558.	SUNNY OKON & CO.
559.	SUNNY OYINBO & ASSOCIATES.
560.	T C OGBONNA & CO.
561.	T.A WILLIAMS PROFESSIONAL SERVICES
562.	T.O. THOMAS & CO
563.	TAC PROFESSIONAL SERVICES.
564.	TAIWO ADEWALE & CO. (CHARTERED ACCOUNTANTS)
565.	TAIWO YUSUF & CO(CHARTERED ACCOUNTANTS)
566.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
567.	TAJUDEEN BADEJO & CO.
568.	TAOFIK AJADI & CO, (CHARTERED ACCOUNTANTS)
569.	TARFA KUNDE AND COMPANY.
570.	TAYO KOMOLAFE & CO.



571.	TELE OGUNJOBI & CO.
572.	THO PARTNERS.
573.	THOMAS OBOZEGHIE & CO.
574.	TIJANI ABDULKADIR AND CO.
575.	TIJJANI MUSA ISA & CO.
576.	TOM ONYEAGWA & CO.
577.	TOYE JOHNSON & CO (CHARTERED ACCOUNTANT)
578.	TOYIN OJO & CO
579.	TRIPLE HANDS LIMITED.
580.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
581.	UBADA ABAH & CO. ( CHARTERED ACCOUNTANTS)
582.	UBG BELLO & CO
583.	UDOH ANIEDI TOM & CO.
584.	UF IDIAGI & CO.
585.	UGOCHUKWU NJOKU & CO.
586.	UHY MAAJI & CO
587.	UHY MAAJI & CO.
588.	UMARU B. KINAFI & CO.
589.	UMORU INUSA-UMORU & CO.
590.	UMUHEFE & CO.
591.	UMUHEFE & CO.
592.	UMUNNAME IBE & CO
593.	UNIWAYS PROFESSIONALS & CO.
594.	UTHULOR OREKE & CO.

595.	UZO DIKE & CO.
596.	VINCENT AHWI & CO.
597.	VOKI ASSOCIATES
598.	VS 030610 CONSULTING LIMITED.
599.	WAHEED AFOLABI & CO.
600.	WALE ILEDARE & CO.
601.	WALE ILEDARE & CO.
602.	WHITE KNIGHT PROFESSIONALS
603.	WILLIAM ADEYEMI & CO.
604.	WILLIAMS ROTIMI & CO.
605.	WOLE JOSHUA & CO.
606.	WOLE JOSHUA & CO.
607.	Y. B. MIJINYAWA & CO..
608.	YAHAYA SULE & CO.
609.	YAKUBU BABATI MIJINYWA & CO.
610.	YAKUBU DAUDA-MAMA & CO.
611.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
612.	YUNUS OLAOSEGBA & CO.
613.	YUSHAU NA-ABBA & CO.
614.	YUSUF ISIAKA & CO.
615.	ZADOC & PARTNERS.
616.	ZAINAB BINTA & COMPANY.
617.	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.