

# 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 27th October 2023

SN	FIRM NAME
1.	A. J. OMOREGIE & CO.
2.	A.F DAWODU & CO. (CHARTERED ACCOUNTANTS)
3.	A.M. AMBURSA AND CO.
4.	A.S. ADESHINA & CO. (CHARTERED ACCOUNTANTS)
5.	A.U OSUMAH & CO.
6.	AAC PROFESSIONAL SERVICES.
7.	AAE PROFESSIONAL SERVICES.
8.	ABAX-OOSA PROFESSIONALS
9.	ABAYOMI ADELAKUN & CO. (CHARTERED ACCOUNTANTS)
10.	ABAYOMI DOSUNMU & CO.
11.	ABBA ADAUDU & CO.
12.	ABBA M. NUHU & CO.
13.	ABDULKADEER & CO. [ CHARTERED ACCOUNTANTS]
14.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
15.	ABDULLAHI BIN SULEIMAN &CO.
16.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS)
17.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
18.	ABDULRAFIU OLAOSEBIKAN & CO.
19.	ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)

20.	ABEL AIYEDOGBON & CO.
21.	ABIDEMI OLUKOWAJO & CO.
22.	ABIDOYE ODESOLA & CO.
23.	ABIMBOLA ODUSANYA & CO
24.	ABIODUN ARIYIBI & CO.
25.	ABIODUN IDOWU & CO.
26.	ABIODUN TOLULOPE & CO.
27.	ABUBAKAR ABDULSALAM & CO.
28.	ABUH ADAH & CO.
29.	ADEBOLA SOBANJO AND COMPANY.
30.	ADEBOYE AREGBESOLA & CO.
31.	ADEBOYE TAIWO & CO.
32.	ADEDOYIN ADEYEMI AND COMPANY
33.	ADEGBITE ADEYEMO & CO.
34.	ADEGOKE ADEWOLE & COMPANY.
35.	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS
36.	ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS)
37.	ADEKUNLE ADEWUYI & CO.
38.	ADEKUNLE ALEBIOSU & ASSOCIATES.
39.	ADELEKE ADEKUNLE & CO.
40.	ADELEKE ADENIYI & CO (CHARTERED ACCOUNTANTS)
41.	ADELEYE, ADELEYE & CO.
42.	ADEMOLA OGUNKUNLE & COMPANY.
43.	ADENIJI AGBOOLA & CO.
44.	ADENIYI CHRISTOPHER & CO.

45.	ADENUSI AND COMPANY.
46.	ADESANYA AND PARTNERS
47.	ADESHILE ADEDEJI AND CO.
48.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
49.	ADEWALE BELLO & CO.
50.	ADEWALE DISU & CO.
51.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
52.	ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS)
53.	ADEYEMI APANPA & CO.
54.	ADIGUN, IDRIS, BALA & CO.
55.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
56.	AGBOOLA SONNTAG CONSULTING
57.	AGOCHUKWU OKPALAOKA & CO.
58.	AHMED ALEGBE & CO.
59.	AHMED BAWA & CO
60.	AHMED ZAKARI & CO. (CHARTERED ACCOUNTANTS)
61.	AHOKAR ABA & CO
62.	AHONSI FELIX CONSULT.
63.	AIA CONSULTANTS LIMITED.
64.	AIKOSI FESTUS & CO.
65.	AIS PROFESSIONAL SERVICES.
66.	AJAO OGUNSOLA & CO.
67.	AJIFOWOKE NOMINEES
68.	AK AKRASI & CO.
69.	AK USMAN & CO

70.	AKADIRI JIMOH & CO (CHARTERED ACCOUNTANTS)
71.	AKANDE OLUFEMI & CO.
72.	AKINKUNMI RASAQ & CO.
73.	AKINLOLU AKINKUADE & CO.
74.	AKINYELE SEUN EZEKIEL & CO CHARTERED ACCOUNTANTS
75.	AKINYEMI ADEBAYO & CO.
76.	ALABA ADEDOTUN PROFESSIONAL SERVICES
77.	ALAGBE SAM OLATUNDE AND COMPANY
78.	ALAGBE SAM OLATUNDE AND COMPANY
79.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
80.	ALIGASIM ACHOR & CO
81.	ALIYU & USMAN
82.	AMANA & CO.
83.	AMAObI CHINEKE & CO.
84.	AMEDU ONEKPE & COMPANY
85.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
86.	AMObI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
87.	ANOC PROFESSIONAL SERVICES.
88.	ANTHER CONSULTING LIMITED
89.	ANTHONY NWINEE & CO.
90.	AOM PROFESSIONAL SERVICES.
91.	ARIOYE ABAYOMI & CO.
92.	ASEWEJE PETER AND COMPANY
93.	ATACOFF SERVICES LLP LIMITED
94.	AUDITHOUSE GRAND ASSOCIATES

95.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
96.	AUTUMN MANAGEMENT CONSULTANTS LIMITED
97.	AWULU DICKSON & CO.
98.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
99.	AYODELE AKANDE & CO.
100.	AYODELE OLATUNJI & CO.
101.	AYOOLA SALIU AND COMPANY.
102.	AYORINDE OSOMO AND CO. (CHARTERED ACCOUNTANTS)
103.	AZIENGBE OSIMHEN AND COMPANY.
104.	B. A. MUSA & CO.
105.	BA PROFESSIONAL SERVICES.
106.	BABATUNDE AYORINDE & CO (CHARTERED ACCOUNTANTS)
107.	BABATUNDE YUNUS & CO.
108.	BAHR NOOR CONSULTANCY SERVICES
109.	BAKER TILLY CHARTERED ACCOUNTANTS
110.	BALOGUN ISIAKA & CO
111.	BALOGUN MICHAEL & CO.
112.	BALOGUN VICTOR LUKE & CO.
113.	BANCORP CONSULTING LIMITED
114.	BAYCO CONSULTING COMPANY
115.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
116.	BAYO ARIKAWA & CO.
117.	BAYOS L.Y & CO.
118.	BBC PROFESSIONALS
119.	BD KEHINDE & CO.

120.	BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS)
121.	BDO PROFESSIONAL SERVICES
122.	BELLO SIKIRULAH & CO. (CHARTERED ACCOUNTANTS)
123.	BEN EKEDEBE & CO.
124.	BENJAMIN AKANJI OMONAYAJO & CO.
125.	BENSON IDEHEN & CO.
126.	BIOLA OLAWOORE AND CO
127.	BOLA OYEBOWALE & CO.
128.	BRADLEY PROFESSIONAL SERVICES.
129.	BUHARI BALA & COMPANY
130.	BUNMI ADELUGBA & CO.
131.	C. C. NWUYA & CO.
132.	C.E OKOROEZE & COMPANY
133.	CATHERINE OBEYA & CO.
134.	CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS)
135.	CHARLES AKANDU & CO. (CHARTERED ACCOUNTANTS)
136.	CHARLES AKANDU & CO. (CHARTERED ACCOUNTANTS)
137.	CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS)
138.	CHIBUZOR OGBONNA & CO.
139.	CHIMA ONYELE & CO.
140.	CHIMEREZE OKEZIE AND COMPANY
141.	CHIMEZIE GEORGE OGU & CO.
142.	CHRISTOPHER EHIOGIE & CO (CHARTERED ACCOUNTANTS)
143.	CHUKWUKA UCHIME AND CO.
144.	CORNEL OKOLO & CO.

145.	CROWE DAFINONE
146.	CYRIL AGBO AND COMPANY.
147.	DAMIAN UNOGU & CO.
148.	DAN - SHESHI & CO.
149.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
150.	DANIEL M. DATONG & CO. (CHARTERED ACCOUNTANTS)
151.	DANIEL OLUSEYI & CO.
152.	DANIEL ONUNKWO & CO. (CHARTERED ACCOUNTANTS)
153.	DARAMOLA DAYO & CO.
154.	DARE OMOSEBI & CO
155.	DAVID ADETUYI & CO.
156.	DAVID ASOGUN & CO. (CHARTERED ACCOUNTANTS)
157.	DEEM FORENSIC SERVICES
158.	DELE ALABI & CO. (CHARTRED ACCOUNTANTS)
159.	DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS)
160.	DELOITTE & TOUCHE
161.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
162.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
163.	DISCOVERY CYCLE PROFESSIONALS
164.	DOCTED INTEGRATED SERVICES LIMITED.
165.	DOUBLE T CONSULT
166.	DRUDGE CONSULTING LTD.
167.	DSG-DOACH CONSULTING
168.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
169.	E. A ABU & CO.

170.	E.S.A OPASINA AND COMPANY
171.	EBENEZER MALOMO AND CO. (CHARTERED ACCOUNTANT)
172.	EDDY ETTE & CO.
173.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES.
174.	EDWARD O. ASHADE & CO.
175.	EGWU & PARTNERS
176.	EISSA AIN & CO.
177.	EJIKE NWEZE & CO.
178.	EJO CONSULTING.
179.	EKOJA .B. EKOJA & CO.
180.	ELUU VINCENT & CO.
181.	EMEKA NWOBODO & CO
182.	EMEKE NWABUZOR & CO.
183.	EMMA ANYIM & CO (CHARTERED ACCOUNTANTS)
184.	EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
185.	EMMANUEL AGBEBOAYE & CO.
186.	ERNEST O. ABEGBE & CO.
187.	ERNST & YOUNG
188.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
189.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
190.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
191.	ESTHER OYERO & CO.
192.	ESTHER OYERO & CO.
193.	EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS)
194.	EXPLOITS SETTLE CONSULTING



195.	EZECHUKWU NWAIWU & CO. (CHARTERED ACCOUNTANTS)
196.	EZEKIEL WILLIAMS & CO.
197.	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
198.	F.A. ADAMU AND COMPANY
199.	FABUNMI OLANIPEKUN & CO.
200.	FAL PROFESSIONALS SERVICES.
201.	FARINDE OLATEJU & CO.
202.	FES BENJAMIN ENAMUDU & COMPANY
203.	FIRST PEAK CONSULTING.
204.	FRANKKLYN CONSULTING NIGERIA LIMITED.
205.	FRED OKONTA & CO. (CHARTERED ACCOUNTANTS)
206.	FUNSHO OWOYEMI & COMPANY.
207.	G. E. OSAGIE & CO.
208.	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS)
209.	GABRIEL UGWUOZOR & CO
210.	GBADAMOSI MUDASIRU & CO.
211.	GBEMI OSIBOTE & CO.
212.	GBENGA ABIMBOLA(GA) & CO.( CHARTERED ACCOUNTANTS)
213.	GBENGA BADEJO & CO.
214.	GBENGA OLALEYE AND COMPANY.
215.	GBENGA YEROKUN & CO.
216.	GEMS 1805 LIMITED
217.	GENUITY GLOBAL LTD
218.	GEORGE CHIJIJOKE OKORIE & CO.
219.	GIWA-OSAGIE, DFK & CO.

220.	GLADYS DAKWAK-BARDE & CO.
221.	GLOBAL PARTNERS MANAGEMENT NETWORK
222.	GOLDWYNS CHARTERED ACCOUNTANTS
223.	GOSHEN ASSOCIATES.
224.	GPM ASSOCIATES
225.	GRANT THORNTON
226.	HAIRUJI & ASSOCIATES.
227.	HALIDU ALI ISA & CO
228.	HALLMARK CONSULTS (CHARTERED ACCOUNTANTS)
229.	HAMMED KEHINDE GANIYU & CO.
230.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
231.	HAVILLAND PROFESSIONALS
232.	HDA AUDIT
233.	HEGBO - J. & CO.(CHARTERED ACCOUNTANTS)
234.	HENRY IBHADE AND CO.
235.	HENRY YOUNG & CO.
236.	HLBZO OSOSANYA
237.	HMBS PROFESSIONAL SERVICES LIMITED.
238.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)
239.	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORE
240.	I. R. GREEN & CO.
241.	IBRAHIM ABDULLAHI & CO (CHARTERED ACCOUNTANTS)
242.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
243.	IDOKO ANEBI & COMPANY
244.	IDOKO ANEBI AND COMPANY

245.	IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS)
246.	IDOWU OTETUBI & ASSOCIATES
247.	IFEANYI CHUKWUJEKWU & CO.
248.	IJEWERE & CO.
249.	IK EGBOGA & CO (CHATTERED ACCOUNTANTS)
250.	ISAAC OLAJIDE & CO.
251.	ISAAC OLUWAFEMI ADEOSUN & CO.
252.	ISSA SHUAIB & CO.
253.	IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)
254.	IYORNUMBE IME & CO.
255.	J E NEMS CONSULT.
256.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
257.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
258.	J. K. RANDLE & CO. (CHARTERED ACCOUNTANTS)
259.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
260.	J.O. AIKU & CO.
261.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
262.	JAMES ODOCHA & COMPANY
263.	JAMES TYUNGU & CO.
264.	JAYEOLA FATUNGASE & COMPANY.
265.	JIBRIL & CO.
266.	JK CONSULTING CO. LTD
267.	JM JAMES & COMPANY - CHARTERED ACCOUNTANTS
268.	JONAH O. ARUMONA & CO.
269.	JOSEPH AJULO & CO.

270.	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
271.	JOSEPH DAUDA AND COMPANY.
272.	JOSEPH EMMANUEL BALA & CO.
273.	JOSEPH OLORUNWA & CO CHARTERED ACCOUNTANT & TAX PRACTITIONER
274.	JOSHUA DARIYE & CO
275.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
276.	JUBRIL OLAWALE LAWAL & CO.
277.	JUMMAI LI IDOKO & CO.
278.	JUSTIN NWOSU & CO. (CHARTERED ACCOUNTANTS)
279.	K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS
280.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
281.	KADEB PROFESSIONAL SERVICES
282.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
283.	KANU OZIOMA & CO.
284.	KARIM & ASSOCIATES LTD.
285.	KAYODE OGUNRO & CO.
286.	KAYODE OJO & CO.
287.	KAZEEM ADEKOLA & CO.
288.	KEHINDE KASSIM & CO.
289.	KEK PROFESSIONAL SERVICES LIMITED.
290.	KEK-PRO TECHNOLOGIES LTD.
291.	KING SOLOMON PARTNERS
292.	KOLA BAMIWUYE & CO.
293.	KOLA OLATUNDE & COMPANY

294.	KPMG PROFESSIONAL SERVICES
295.	KPOSO-KOE & CO
296.	KUC PARTNERS
297.	KUNLE ADEYEMI & CO.
298.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
299.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
300.	LANRE ABIDAKUN & CO.
301.	LAT CONSULTING.
302.	LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS)
303.	LAWAL, YUSUF & SAHAAB
304.	LAWRENCE ADUBIARO & CO.
305.	LEGACY ASSOCIATED CONSULTS LIMITED
306.	LEHMAN PROFESSIONAL SERVICES.
307.	LEVI OZUA AND COMPANY.
308.	M B A CONSULTING SERVICES.
309.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
310.	M. A. BELLO & CO.
311.	M. J. MODEL GUIDE CONSULTING
312.	MADU, ONYEKWENA & CO.
313.	MAHMUD ABDULAZIZ & CO.
314.	MARTIN ONYENMURU & CO.
315.	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT)
316.	MATTHEW BEST FIRM
317.	MAYOWA ONANIBOSI AND CO (CHARTRED ACCOUNTANTS)
318.	MAZARS CONSULTING

319.	MBA & CO. CHARTERED ACCOUNTANTS
320.	MEF PROFESSIONAL SERVICES
321.	MEF PROFESSIONAL SERVICES.
322.	MEL ASSOCIATES PROFESSIONAL SERVICES
323.	MESSRS ABUCHI ED. OGBUJU & CO.
324.	MESSRS ICON & CO.
325.	MICHAEL JOSHUA & CO.
326.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
327.	MICHEAL ONOJA OKEFE & CO.
328.	MIKE ACHI & CO. (CHARTERED ACCOUNTANTS)
329.	MOBOLAJI SANNI & CO.
330.	MONSURU OLUREBI & CO.
331.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS)
332.	MOTI & ASSOCIATES
333.	MUHTARI DANGANA & CO.
334.	MUIDEEN SALAMI & CO
335.	MURI OBAYOPO & COMPANY.
336.	MURTALA AJADI & CO
337.	MUSA ZIRA & CO.
338.	MUSTAFA BULU & CO.
339.	MUSTAPHA MUBASHIR & CO
340.	MUTAH NKEKI & ASSOCIATES.
341.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
342.	MUYIWA ADERIBIGBE & CO.
343.	N. D. ISHAYA & CO.

344.	NASIR A OZAMAH & CO.
345.	NASIRU MUHAMMAD & CO.
346.	NEWMAN SYNERGY SYSTEMS & TECHNOLOGIES LIMITED`
347.	NEXIA AGBO ABEL & CO.
348.	NGOZI MONICA OKONKWO & CO
349.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
350.	NJOKU NWAUBANI & CO.(CERTIFIED ACCOUNTANT)
351.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
352.	NONGOMIN TER & CO.
353.	NWAMANA ESE & CO.
354.	NWANKWO NGOZI ULOMA & CO.
355.	NWAODU, UDOCHI, ANTHONY AND COMPANY
356.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)
357.	O.M. ASSOCIATES
358.	OAK CHARTERED ACCOUNTANTS
359.	OAK PROFESSIONAL SERVICES
360.	OBAFEMI TORIOLA & CO.
361.	OBACA JAMES & CO.
362.	OBEH JAMES & CO (CHARTERED ACCOUNTANTS)
363.	OBI NDAJI & CO.
364.	OBI OKECHUKWU AND COMPANY
365.	OBIAJULU OBOKO & CO. (CHARTERED ACCOUNTANTS)
366.	OBIOHA OGA & CO.
367.	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
368.	ODOKUMA WILLIE AUGUSTINE & CO.

369.	ODUMA GLOBAL CONCEPTS LTD.
370.	OGAGA OMOLE & COMPANY.
371.	OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS)
372.	OGUNTADE & CO.
373.	OGUOBI OGBUOKIRI & CO.
374.	OIWONA ANDREW & CO. (CHARTERED ACCOUNTANTS)
375.	OJEWOLE OLUFEMI AND COMPANY.
376.	OJF & PARTNERS
377.	OKEKE MOSES & CO. (CHARTERED ACCOUNTANTS)
378.	OKORO WILSON & CO. (CHARTERED ACCOUNTANTS)
379.	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS
380.	OLADAPO KOLAWOLE & CO.
381.	OLADELE OLOYEDE & CO.
382.	OLADIMEJI AYOOLA & CO.
383.	OLAGUNJU ADEBAYO & CO.
384.	OLAIDE OLUFEMI OSUNKOYA & CO.
385.	OLANREWAJU OGUNYE AND CO.( CHARTERED ACCOUNTANTS)
386.	OLAOLU OLABIMTAN & CO.
387.	OLAOLUWA & CO. CHARTERED ACCOUNTANTS
388.	OLAREWAJU AWODEINDE & COMPANY
389.	OLATUNDE OLADELE & CO.
390.	OLAYINKA OYEBOLA & CO.
391.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS)
392.	OLOKE OLOKE & COMPANY
393.	OLORUNFUNMI OLOGUN AND COMPANY



394.	OLORUNFUNMI OLOGUN AND COMPANY
395.	OLOTU LEKAN F. & CO.
396.	OLUBISI OLADAPO & CO
397.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
398.	OLUFEMI JAIYESIMI & CO.
399.	OLUFEMI MORONKEJI AND COMPANY
400.	OLUFOLA ABRAHAM & CO.
401.	OLUGBENGA FOLARIN & CO.
402.	OLUGBENGA OYINLOLA AND COMPANY
403.	OLUJOGUN LAWAL AND COMPANY
404.	OLUKOLA OSUNBUNMI AND CO.
405.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS)
406.	OLUNIYI OMOTOSO AND COMPANY
407.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
408.	OLUSEYI ADENIRAN & CO.
409.	OLUSHILE FOWORA & CO.
410.	OLUSOLA OLOJEDE & CO.
411.	OLUSUYI AGBOLA & CO.
412.	OLUWAGBEMI SIMEON TAIWO & CO.
413.	OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS)
414.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
415.	OMT PROFESSIONAL SERVICES
416.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
417.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
418.	ONO PARTNERSHIP

419.	OOM PROFESSIONAL SERVICES.
420.	OPEDEMOWO HABIB & CO. ( CHARTERED ACCOUNTANTS)
421.	ORAH ANTHONY & CO.
422.	ORJIIR GBANDE AND ASSOCIATES
423.	OSAWARU LUCKY AND COMPANY
424.	OSI IMOMOH, OLUGU & CO.
425.	OUTWATCH AUDITORS & CO.
426.	OWOLABI JACOB OLABODE & CO.
427.	OYE ABIOYE QUAYE & CO.
428.	OYEDELE, AKINBODE & CO.
429.	OYELAYO OYINLOLA & CO.
430.	OYEWUMI OYENIYI & CO.
431.	OZOBIA JIDE & CO.
432.	PARKER RANDALL OFFOR
433.	PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS)
434.	PAUL AKINADE ADEBIMPE & CO.
435.	PAUL L. OKPALO & CO.
436.	PETER AFEANEJIE & CO.
437.	PETER OCHAPA & CO.
438.	PETRAGRAZ &ASSOCIATES.
439.	PFTE PROFESSIONAL SERVICE
440.	PHILIPS OYEDELE & CO.
441.	PHILLIP OJIE IRABOR & CO.
442.	PKF PROFESSIONAL SERVICES
443.	PML AUDIT

444.	PRICEWATER AND COMPANY.
445.	PRICEWATERHOUSECOOPERS LTD
446.	PRIMACY GLOBAL CONSULTS & ASSOCIATES
447.	PRIMAX CONSULTING LIMITED
448.	PRINCE UMEZULIKE & COMPANY.
449.	QUEBAAN PROFESSIONAL SERVICES
450.	RAPH ADEGHE & CO.
451.	RASAQ QUADRI & COMPANY.
452.	RAYTAN LIMITED.
453.	RIJEN CONSULTING.
454.	ROCK TOWER AUDIT
455.	ROCK-WELL PROJECTS LTD.
456.	ROYUSUF & CO.
457.	S. O. IGWE & CO (CHARTERED ACCOUNTANTS)
458.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
459.	S. S. AFEMIKHE & CO (CHARTERED ACCOUNTANTS)
460.	S.A. OGANLA & CO.
461.	S.T. BELLO & CO.
462.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
463.	SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS)
464.	SAJOTRANS HAULAGE COMPANY LTD.
465.	SAKA TAOFIK & CO.
466.	SALIHU METALA & CO.
467.	SAMUEL ADEKOLU & CO
468.	SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)

469.	SANMI ADEBAYO & CO.
470.	SANNI MOHAMMED AND CO.
471.	SANUSI RASHEED AND CO. (CHARTERED ACCOUNTANTS)
472.	SEGUN ADEIFE & CO.
473.	SEGUN AWOSANYA & CO.
474.	SEGUN OLANIPEKUN & CO.
475.	SEGUN SULAIMAN & COMPANY.
476.	SEYI KATOLA & CO.
477.	SHADE JOSEPH & CO.
478.	SHEHU MOHAMMED AND CO (CHARTERED ACCOUNTANTS)
479.	SHEKONI SHEKONI & CO.
480.	SHELZE PROFESSIONAL SERVICES.
481.	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
482.	SHUTTLE ASSOCIATES
483.	SIAO PARTNERS.
484.	SINA OMOTUNDE & CO. (CHARTERED ACCOUNTANTS)
485.	SKILLFIELD ASSOCIATES SERVICES.
486.	SOLA OYETAYO & CO.
487.	SOLACE PROFESSIONAL SERVICES.
488.	SOLOMON OLAMIJU & CO.
489.	SOLOMON OSUNBA & COMPANY
490.	SOUTHGATE PROFESSIONAL SERVICES
491.	SSAC ADVISORY AND PROFESSIONALS
492.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
493.	SUNDAY ABRAHAM & CO.

494.	SUNDAY DISHIL & CO.
495.	SUNDAY I. ISU & CO.
496.	SUNNY OKON & CO.
497.	SUNNY OYINBO & ASSOCIATES.
498.	SWH FORENSIC CONSULTANCY SERVICES
499.	T C OGBONNA & CO.
500.	T.A WILLIAMS PROFESSIONAL SERVICES
501.	T.O. THOMAS & CO
502.	TAC PROFESSIONAL SERVICES
503.	TAIWO ADEOYIN & CO.
504.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
505.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
506.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
507.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
508.	TAJUDEEN BADEJO & CO.
509.	TARFA KUNDE AND COMPANY
510.	TAYO KOMOLAFE & CO.
511.	TELE OGUNJOBI & CO.
512.	THOMAS OBOZEGHIE & CO.
513.	THOMPSON AIYEGUNLE & CO.
514.	THOMPSON EZONFADE & CO.
515.	TIJANI ABDULKADIR AND CO.
516.	TIJJANI MUSA ISA & CO.
517.	TILE TERHEMBA & CO (CHARTERED ACCOUNTANTS)
518.	TIMOTHY DEFFI & CO.

519.	TOM ONYEAGWA & CO.
520.	TONY OCHEI & CO.
521.	TOYIN OJO & CO
522.	TRIPLEHANDS PROFESSIONAL SERVICES
523.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
524.	UBG BELLO & CO
525.	UDOH ANIEDI TOM & CO.
526.	UF IDIAGI & CO.
527.	UHY BENSON & CO.
528.	UHY MAAJI & CO
529.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS)
530.	UMARU B. KINAFI & CO.
531.	UMUHEFE & CO.
532.	UNIWAYS PROFESSIONALS & CO.
533.	UZO DIKE & CO.
534.	VICTORIA ENAPE & CO.
535.	VINCENT AHWI & CO.
536.	VINCENT AHWI & CO.
537.	VOKI ASSOCIATES
538.	VS 030610 CONSULTING LIMITED
539.	WAHEED AFOLABI & CO.
540.	WALE ILEDARE & CO.
541.	WENDY GARUBA & CO
542.	WHITE KNIGHT PROFESSIONALS
543.	WILLIAM ADEYEMI & CO.

544.	WOLE JOSHUA & CO.
545.	XAL PROFESSIONAL SERVICES
546.	XENIA CONSULTS.
547.	XIM PROFESSIONAL SERVICES.
548.	Y. B. MIJINYAWA & CO.
549.	YAHAYA SULE & CO.
550.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
551.	YEMI SANMI & CO. (CHARTERED ACCOUNTANTS)
552.	YOHANNA VICTOR PAM & CO.
553.	YUNUS OLAOSEGBA & CO.
554.	ZAYNAB C. MOMOH & CO.

**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.