

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
31st July 2023

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.	ABAX-OOSA PROFESSIONALS
8.	ABAYOMI ADELAKUN & CO. (CHARTERED ACCOUNTANTS)
9.	ABAYOMI DOSUNMU & CO.
10.	ABBA ADAUDU & CO.
11.	ABBA M. NUHU & CO.
12.	ABDULKADEER & CO. [CHARTERED ACCOUNTANTS]
13.	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
14.	ABDULLAHI SALIU CHINDO & CO. (CHARTERED ACCOUNTANTS)
15.	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
16.	ABDULRAFIU OLAOSEBIKAN & CO.
17.	ABDULRAUF ABDULRASHEED & CO (CHARTERED ACCOUNTANTS)
18.	ABEL AIYEDOGBON & CO.
19.	ABIDOYE ODESOLA & CO.

20.	ABIMBOLA ODUSANYA & CO
21.	ABIODUN ARIYIBI & CO.
22.	ABIODUN IDOWU & CO.
23.	ABIODUN TOLULOPE & CO.
24.	ABUBAKAR ABDULSALAM & CO.
25.	ABUH ADAH & CO.
26.	ADEBOLA SOBANJO AND COMPANY.
27.	ADEBOYE AREGBESOLA & CO.
28.	ADEBOYE TAIWO & CO.
29.	ADEDOYIN ADEYEMI AND COMPANY
30.	ADEGOKE ADEWOLE & COMPANY.
31.	ADEGOKE AGUNLEJICA & THE PROFESSIONALS
32.	ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS)
33.	ADEKUNLE ADEWUYI & CO.
34.	ADELEKE ADEKUNLE & CO.
35.	ADELEKE ADENIYI & CO (CHARTERED ACCOUNTANTS)
36.	ADELEYE, ADELEYE & CO.
37.	ADEMOLA OGUNKUNLE & COMPANY.
38.	ADENIJI AGBOOLA & CO.
39.	ADENIYI CHRISTOPHER & CO.
40.	ADENUSI AND COMPANY.
41.	ADESANYA AND PARTNERS
42.	ADESHILE ADEDEJI AND CO.
43.	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
44.	ADEWALE BELLO & CO.

45.	ADEWALE DISU & CO.
46.	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
47.	ADEWUYI ADETUNJI AND CO (CHARTERED ACCOUNTANTS)
48.	ADEYEMI APANPA & CO.
49.	ADIGUN, IDRIS, BALA & CO.
50.	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
51.	AGBOOLA SONNTAG CONSULTING
52.	AGOCHUKWU OKPALAOKA & CO.
53.	AHMED BAWA & CO
54.	AHMED ZAKARI & CO. (CHARTERED ACCOUNTANTS)
55.	AHONSI FELIX CONSULT.
56.	AIA CONSULTANTS LIMITED.
57.	AIS PROFESSIONAL SERVICES.
58.	AJAO OGUNSOLA & CO.
59.	AK AKRASI & CO.
60.	AK USMAN & CO
61.	AKANDE OLUFEMI & CO.
62.	AKINKUNMI RASAQ & CO.
63.	AKINLOLU AKINKUADE & CO.
64.	AKINYELE SEUN EZEKIEL & CO CHARTERED ACCOUNTANTS
65.	AKINYEMI ADEBAYO & CO.
66.	ALABA ADEDOTUN PROFESSIONAL SERVICES
67.	ALAGBE SAM OLATUNDE AND COMPANY
68.	ALAGBE SAM OLATUNDE AND COMPANY

69.	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
70.	ALIGASIM ACHOR & CO
71.	ALIYU & USMAN
72.	AMAObI CHINEKE & CO.
73.	AMEDU ONEKPE & COMPANY
74.	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
75.	AMObI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
76.	ANOC PROFESSIONAL SERVICES.
77.	ANTHONY NWINEE & CO.
78.	AOM PROFESSIONAL SERVICES.
79.	ARIOYE ABAYOMI & CO.
80.	ASEWEJE PETER AND COMPANY
81.	ATACOFF SERVICES LLP LIMITED
82.	AUDITHOUSE GRAND ASSOCIATES
83.	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
84.	AWULU DICKSON & CO.
85.	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
86.	AYODELE AKANDE & CO.
87.	AYODELE OLATUNJI & CO.
88.	AYOOLA SALIU AND COMPANY.
89.	AYORINDE OSOMO AND CO. (CHARTERED ACCOUNTANTS)
90.	AZIENGBE OSIMHEN AND COMPANY.
91.	BA PROFESSIONAL SERVICES.
92.	BABATUNDE AYORINDE & CO (CHARTERED ACCOUNTANTS)
93.	BAHR NOOR CONSULTANCY SERVICES

94.	BALOGUN ISIAKA & CO
95.	BALOGUN MICHAEL & CO.
96.	BANCORP CONSULTING LIMITED
97.	BAYCO CONSULTING COMPANY
98.	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
99.	BAYO ARIKAWA & CO.
100.	BAYOS L.Y & CO.
101.	BBC PROFESSIONALS
102.	BD KEHINDE & CO.
103.	BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS)
104.	BDO PROFESSIONAL SERVICES
105.	BELLO SIKIRULAH & CO. (CHARTERED ACCOUNTANTS)
106.	BEN EKEDEBE & CO.
107.	BENJAMIN AKANJI OMONAYAJA & CO.
108.	BENSON IDEHEN & CO.
109.	BIOLA OLAWOORE AND CO
110.	BOLA OYEBOWALE & CO.
111.	BRADLEY PROFESSIONAL SERVICES.
112.	BUHARI BALA & COMPANY
113.	BUNMI ADELUGBA & CO.
114.	C. C. NWUYA & CO.
115.	C.E OKOROEZE & COMPANY
116.	CATHERINE OBEYA & CO.
117.	CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS)
118.	CHARLES AKANDU & CO. (CHARTERED ACCOUNTANTS)

119.	CHARLES AKANDU & CO. (CHARTERED ACCOUNTANTS)
120.	CHARLES ETUMNU AND CO (CHARTERED ACCOUNTANTS)
121.	CHIBUZOR OGBONNA & CO.
122.	CHIMA ONYELE & CO.
123.	CHIMEREZE OKEZIE AND COMPANY
124.	CHIMEZIE GEORGE OGU & CO.
125.	CHRISTOPHER EHIOGIE & CO (CHARTERED ACCOUNTANTS)
126.	CHUKWUKA UCHIME AND CO.
127.	CORNEL OKOLO & CO.
128.	CROWE DAFINONE
129.	CYRIL AGBO AND COMPANY.
130.	DAMIAN UNOGU & CO.
131.	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
132.	DANIEL M. DATONG & CO. (CHARTERED ACCOUNTANTS)
133.	DANIEL OLUSEYI & CO.
134.	DANIEL ONUNKWO & CO. (CHARTERED ACCOUNTANTS)
135.	DARAMOLA DAYO & CO.
136.	DARE OMOSEBI & CO
137.	DAVID ADETUYI & CO.
138.	DAVID ASOGUN & CO. (CHARTERED ACCOUNTANTS)
139.	DELE OTITOU & CO. (CHARTERED ACCOUNTANTS)
140.	DELOITTE & TOUCHE
141.	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
142.	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
143.	DISCOVERY CYCLE PROFESSIONALS

144.	DOCTED INTEGRATED SERVICES LIMITED.
145.	DOUBLE T CONSULT
146.	DRUDGE CONSULTING LTD.
147.	DSG-DOACH CONSULTING
148.	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
149.	E. A ABU & CO.
150.	E.S.A OPASINA AND COMPANY
151.	EBENEZER MALOMO AND CO. (CHARTERED ACCOUNTANT)
152.	EDDY ETTE & CO.
153.	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES.
154.	EDWARD O. ASHADE & CO.
155.	EGWU & PARTNERS
156.	EISSA AIN & CO.
157.	EJIKE NWEZE & CO.
158.	EJO CONSULTING.
159.	EKOJA .B. EKOJA & CO.
160.	EMEKE NWABUZOR & CO.
161.	EMMA ANYIM & CO (CHARTERED ACCOUNTANTS)
162.	EMMA IGHOS ANOKE & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
163.	EMMANUEL AGBEBOAYE & CO.
164.	ERNEST O. ABEGBE & CO.
165.	ERNST & YOUNG
166.	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
167.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)

168.	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
169.	ESTHER OYERO & CO.
170.	ESTHER OYERO & CO.
171.	EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS)
172.	EXPLOITS SETTLE CONSULTING
173.	EZECHUKWU Nwaiwu & CO. (CHARTERED ACCOUNTANTS)
174.	EZEKIEL WILLIAMS & CO.
175.	F.A. ADAMU AND COMPANY
176.	FABUNMI OLANIPEKUN & CO.
177.	FAL PROFESSIONALS SERVICES.
178.	FARINDE OLATEJU & CO.
179.	FES BENJAMIN ENAMUDU & COMPANY
180.	FIRST PEAK CONSULTING.
181.	FRANKKKLYN CONSULTING NIGERIA LIMITED.
182.	FRED OKONTA & CO. (CHARTERED ACCOUNTANTS)
183.	FUNSHO OWOYEMI & COMPANY.
184.	G. E. OSAGIE & CO.
185.	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS)
186.	GABRIEL UGWUOZOR & CO
187.	GBADAMOSI MUDASIRU & CO.
188.	GBENGA BADEJO & CO.
189.	GBENGA OLALEYE AND COMPANY.
190.	GBENGA YEROKUN & CO.
191.	GEMS 1805 LIMITED
192.	GENUITY GLOBAL LTD

193.	GEORGE CHIJIJOKE OKORIE & CO.
194.	GIWA-OSAGIE, DFK & CO.
195.	GLADYS DAKWAK-BARDE & CO.
196.	GLOBAL PARTNERS MANAGEMENT NETWORK
197.	GOLDWYNS CHARTERED ACCOUNTANTS
198.	GOSHEN ASSOCIATES.
199.	GPM ASSOCIATES
200.	GRANT THORNTON
201.	HAIRUJI & ASSOCIATES.
202.	HALIDU ALI ISA & CO
203.	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
204.	HAVILLAND PROFESSIONALS
205.	HDA AUDIT
206.	HEGBO - J. & CO.(CHARTERED ACCOUNTANTS)
207.	HENRY IBHADE AND CO.
208.	HENRY YOUNG & CO.
209.	HLBZO OSOSANYA
210.	HMBS PROFESSIONAL SERVICES LIMITED.
211.	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS)
212.	I. R. GREEN & CO.
213.	IBRAHIM ABDULLAHI & CO (CHARTERED ACCOUNTANTS)
214.	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
215.	IDOKO ANEBI & COMPANY
216.	IDOKO ANEBI AND COMPANY

217.	IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS)
218.	IDOWU OTETUBI & ASSOCIATES
219.	IFEANYI CHUKWUJEKWU & CO.
220.	IJEWERE & CO.
221.	IK EGBOGA & CO (CHATTERED ACCOUNTANTS)
222.	ISAAC OLAJIDE & CO.
223.	ISAAC OLUWAFEMI ADEOSUN & CO.
224.	ISSA SHUAIB & CO.
225.	IYAMU ALEX & CO (CHARTERED ACCOUNTANTS)
226.	IYORNUMBE IME & CO.
227.	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
228.	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
229.	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
230.	J.O. AIKU & CO.
231.	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
232.	JAMES ODOCHA & COMPANY
233.	JAMES TYUNGU & CO.
234.	JAYEOLA FATUNGASE & COMPANY.
235.	JK CONSULTING CO. LTD
236.	JONAH O. ARUMONA & CO.
237.	JOSEPH AJULO & CO.
238.	JOSEPH DAUDA AND COMPANY.
239.	JOSEPH EMMANUEL BALA & CO.
240.	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)

241.	JUBRIL OLAWALE LAWAL & CO.
242.	JUSTIN NWOSU & CO. (CHARTERED ACCOUNTANTS)
243.	K. E. ONUOHA AND CO CHARTERED ACCOUNTANTS
244.	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
245.	KADEB PROFESSIONAL SERVICES
246.	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
247.	KANU OZIOMA & CO.
248.	KARIM & ASSOCIATES LTD.
249.	KAYODE OJO & CO.
250.	KAZEEM ADEKOLA & CO.
251.	KEHINDE KASSIM & CO.
252.	KEK PROFESSIONAL SERVICES LIMITED.
253.	KEK-PRO TECHNOLOGIES LTD.
254.	KING SOLOMON PARTNERS
255.	KOLA OLATUNDE & COMPANY
256.	KPMG PROFESSIONAL SERVICES
257.	KPOSO-KOE & CO
258.	KUC PARTNERS
259.	KUNLE ADEYEMI & CO.
260.	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
261.	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
262.	LAT CONSULTING.
263.	LAWAL ABDULAZEEZ & CO. (CHARTERED ACCOUNTANTS)
264.	LAWRENCE ADUBIARO & CO.
265.	LEGACY ASSOCIATED CONSULTS LIMITED

266.	LEHMAN PROFESSIONAL SERVICES.
267.	LEVI OZUA AND COMPANY.
268.	M B A CONSULTING SERVICES.
269.	M M MSHELIA AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)
270.	M. A. BELLO & CO.
271.	M. J. MODEL GUIDE CONSULTING
272.	MAHMUD ABDULAZIZ & CO.
273.	MARTIN ONYENMURU & CO.
274.	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT)
275.	MATTHEW BEST FIRM
276.	MAZARS CONSULTING
277.	MEF PROFESSIONAL SERVICES
278.	MEL ASSOCIATES PROFESSIONAL SERVICES
279.	MESSRS ABUCHI ED. OGBUJU & CO.
280.	MESSRS ICON & CO.
281.	MICHAEL JOSHUA & CO.
282.	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
283.	MICHEAL ONOJA OKEFE & CO.
284.	MOBOLAJI SANNNI & CO.
285.	MONSURU OLUREBI & CO.
286.	MOSES DURODOLA & CO (CHARTERED ACCOUNTANTS)
287.	MOTI & ASSOCIATES
288.	MUHTARI DANGANA & CO.
289.	MUIDEEN SALAMI & CO

290.	MURI OBAYOPO & COMPANY.
291.	MURTALA AJADI & CO
292.	MUSTAFA BULU & CO.
293.	MUSTAPHA MUBASHIR & CO
294.	MUTAH NKEKI & ASSOCIATES.
295.	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
296.	MUYIWA ADERIBIGBE & CO.
297.	N. D. ISHAYA & CO.
298.	NASIR A OZAMAH & CO.
299.	NASIRU MUHAMMAD & CO.
300.	NEXIA AGBO ABEL & CO.
301.	NGOZI MONICA OKONKWO & CO
302.	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
303.	NNACHI OKPARA & CO. (CHARTERED ACCOUNTANTS)
304.	NONGOMIN TER & CO.
305.	NWAMANA ESE & CO.
306.	NWANKWO NGOZI ULOMA & CO.
307.	NWAODU, UDOCHI, ANTHONY AND COMPANY
308.	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)
309.	OAK CHARTERED ACCOUNTANTS
310.	OAK PROFESSIONAL SERVICES
311.	OBAFEMI TORIOLA & CO.
312.	OBAKA JAMES & CO.
313.	OBEH JAMES & CO (CHARTERED ACCOUNTANTS)

314.	OBI NDAJI & CO.
315.	OBI OKECHUKWU AND COMPANY
316.	OBIAJULU OBOKO & CO. (CHARTERED ACCOUNTANTS)
317.	OBIOHA OGA & CO.
318.	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
319.	ODUMA GLOBAL CONCEPTS LTD.
320.	OGAGA OMOLE & COMPANY.
321.	OGIEMUDIA DAVE & CO (CHARTERED ACCOUNTANTS)
322.	OGUNTADE & CO.
323.	OGUOBI OGBUOKIRI & CO.
324.	OIWONA ANDREW & CO. (CHARTERED ACCOUNTANTS)
325.	OJEWOLE OLUFEMI AND COMPANY.
326.	OJF & PARTNERS
327.	OKORO WILSON & CO. (CHARTERED ACCOUNTANTS)
328.	OLADAPO KOLAWOLE & CO.
329.	OLADELE OLOYEDE & CO.
330.	OLADIMEJI AYoola & CO.
331.	OLAGUNJU ADEBAYO & CO.
332.	OLAIDE OLUFEMI OSUNKOYA & CO.
333.	OLANREWAJU OGUNYE AND CO.(CHARTERED ACCOUNTANTS)
334.	OLAOLU OLABIMTAN & CO.
335.	OLAOLUWA & CO. CHARTERED ACCOUNTANTS
336.	OLAREWAJU AWODEINDE & COMPANY
337.	OLATUNDE OLADELE & CO.
338.	OLAYINKA OYEBOLA & CO.

339.	OLAYIWOLA ADESINA & CO (CHARTERED ACCOUNTANTS)
340.	OLOKE OLOKE & COMPANY
341.	OLORUNFUNMI OLOGUN AND COMPANY
342.	OLORUNFUNMI OLOGUN AND COMPANY
343.	OLOTU LEKAN F. & CO.
344.	OLUBISI OLADAPO & CO
345.	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
346.	OLUFEMI JAIYESIMI & CO.
347.	OLUFEMI MORONKEJI AND COMPANY
348.	OLUGBENGA OYINLOLA AND COMPANY
349.	OLUMUYIWA BASIRU & CO. (CHARTERED ACCOUNTANTS)
350.	OLUNIYI OMOTOSO AND COMPANY
351.	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
352.	OLUSHILE FOWORA & CO.
353.	OLUSUYI AGBOLA & CO.
354.	OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS)
355.	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
356.	OMT PROFESSIONAL SERVICES
357.	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
358.	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
359.	ONO PARTNERSHIP
360.	OOM PROFESSIONAL SERVICES.
361.	ORAH ANTHONY & CO.
362.	ORJIIR GBANDE AND ASSOCIATES
363.	OSAWARU LUCKY AND COMPANY

364.	OSI IMOMOH, OLUGU & CO.
365.	OUTWATCH AUDITORS & CO.
366.	OWOLABI JACOB OLABODE & CO.
367.	OYE ABIOYE QUAYE & CO.
368.	OYEDELE, AKINBODE & CO.
369.	OYELAYO OYINLOLA & CO.
370.	PATRICK OSHIOBUGIE & CO (CHARTERED ACCOUNTANTS)
371.	PAUL AKINADE ADEBIMPE & CO.
372.	PETER AFEANEJIE & CO.
373.	PETER OCHAPA & CO.
374.	PETRAGRAZ & ASSOCIATES.
375.	PFTE PROFESSIONAL SERVICE
376.	PHILIPS OYEDELE & CO.
377.	PHILLIP OJIE IRABOR & CO.
378.	PKF PROFESSIONAL SERVICES
379.	PRICEWATER AND COMPANY.
380.	PRICEWATERHOUSECOOPERS LTD
381.	PRINCE UMEZULIKE & COMPANY.
382.	QUEBAAN PROFESSIONAL SERVICES
383.	RAPH ADEGHE & CO.
384.	RASAQ QUADRI & COMPANY.
385.	RAYTAN LIMITED.
386.	RIJEN CONSULTING.
387.	ROCK TOWER AUDIT
388.	ROCK-WELL PROJECTS LTD.
389.	ROYUSUF & CO.

390.	S. O. IGWE & CO (CHARTERED ACCOUNTANTS)
391.	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)
392.	S.A. OGANLA & CO.
393.	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
394.	SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS)
395.	SAJOTRANS HAULAGE COMPANY LTD.
396.	SAKA TAOFIK & CO.
397.	SALIHU METALA & CO.
398.	SAMUEL ADEKOLU & CO
399.	SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
400.	SANMI ADEBAYO & CO.
401.	SANNI MOHAMMED AND CO.
402.	SANUSI RASHEED AND CO. (CHARTERED ACCOUNTANTS)
403.	SEGUN ADEIFE & CO.
404.	SEGUN AWOSANYA & CO.
405.	SEGUN SULAIMAN & COMPANY.
406.	SEYI KATOLA & CO.
407.	SHADE JOSEPH & CO.
408.	SHEHU MOHAMMED AND CO (CHARTERED ACCOUNTANTS)
409.	SHELZE PROFESSIONAL SERVICES.
410.	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
411.	SHUTTLE ASSOCIATES
412.	SIAO PARTNERS.
413.	SINA OMOTUNDE & CO. (CHARTERED ACCOUNTANTS)

414.	SKILLFIELD ASSOCIATES SERVICES.
415.	SOLA OYETAYO & CO.
416.	SOLACE PROFESSIONAL SERVICES.
417.	SOLOMON OLAMIJU & CO.
418.	SOLOMON OSUNBA & COMPANY
419.	SOUTHGATE PROFESSIONAL SERVICES
420.	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)
421.	SUNDAY ABRAHAM & CO.
422.	SUNDAY DISHIL & CO.
423.	SUNDAY I. ISU & CO.
424.	SUNNY OKON & CO.
425.	SUNNY OYINBO & ASSOCIATES.
426.	SWH FORENSIC CONSULTANCY SERVICES
427.	T.A WILLIAMS PROFESSIONAL SERVICES
428.	T.O. THOMAS & CO
429.	TAC PROFESSIONAL SERVICES
430.	TAIWO ADEOYIN & CO.
431.	TAIWO ADEWALE & CO (CHARTERED ACCOUNTANTS)
432.	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
433.	TAJUDEEN BADEJO & CO.
434.	TARFA KUNDE AND COMPANY
435.	TELE OGUNJOBI & CO.
436.	THOMAS OBOZEGHIE & CO.
437.	THOMPSON AIYEGUNLE & CO.
438.	THOMPSON EZONFADE & CO.

439.	TIJANI ABDULKADIR AND CO.
440.	TIJJANI MUSA ISA & CO.
441.	TILE TERHEMBA & CO (CHARTERED ACCOUNTANTS)
442.	TIMOTHY DEFFI & CO.
443.	TOM ONYEAGWA & CO.
444.	TONY OCHEI & CO.
445.	TOYIN OJO & CO
446.	TRIPLEHANDS PROFESSIONAL SERVICES
447.	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
448.	UBG BELLO & CO
449.	UDOH ANIEDI TOM & CO.
450.	UF IDIAGI & CO.
451.	UHY BENSON & CO.
452.	UHY MAAJI & CO
453.	UMAR WAZIRI & CO. (CHARTERED ACCOUNTANTS)
454.	UMARU B. KINAFI & CO.
455.	UMUHEFE & CO.
456.	UNIWAYS PROFESSIONALS & CO.
457.	UZO DIKE & CO.
458.	VICTORIA ENAPE & CO.
459.	VINCENT AHWI & CO.
460.	VOKI ASSOCIATES
461.	VS 030610 CONSULTING LIMITED
462.	WAHEED AFOLABI & CO.
463.	WALE ILEDARE & CO.
464.	WENDY GARUBA & CO

465.	WHITE KNIGHT PROFESSIONALS
466.	WILLIAM ADEYEMI & CO.
467.	WOLE JOSHUA & CO.
468.	XENIA CONSULTS.
469.	Y. B. MIJINYAWA & CO.
470.	YAHAYA SULE & CO.
471.	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
472.	YEMI SANMI & CO. (CHARTERED ACCOUNTANTS)
473.	YOHANNA VICTOR PAM & CO.
474.	YUNUS OLAOSEGBA & CO.
475.	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