

## 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 8<sup>th</sup> September 2022

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. OGBADU & CO.
7	A.U OSUMAH & CO
8	AAC PROFESSIONAL SERVICES.
9	AAE PROFESSIONAL SERVICES.
10	ABAX-OOSA PROFESSIONALS
11	ABAYOMI ADELAKUN & CO. ( CHARTERED ACCOUNTANTS)
12	ABAYOMI DOSUNMU & CO.

13	ABBA ADAUDU & CO.
14	ABDULAZEEZ A. AWOJOBI & CO.
15	ABDULKADEER & CO (CHARTERED ACCOUNTANTS)
16	ABDULKADEER MAHMOUD AND CO (CHARTERED ACCOUNTANTS)
17	ABDULLAHI BIN SULEIMAN & CO.
18	ABDULMALIK AHMED & CO. (CHARTERED ACCOUNTANTS)
19	ABDULRAFIU OLAOSEBIKAN & CO.
20	ABDULRAUF ABDULRASHEED & CO.
21	ABEL AIYEDOGBON & CO
22	ABIDEMI OLUKOWAJO & CO.
23	ABIMBOLA ODUSANYA & CO.
24	ABIODUN ARIYIBI & CO.
25	ABIODUN IDOWU & CO.
26	ABIODUN TOLULOPE & CO.
27	ABIOYE ODESOLA & CO.
28	ABUBAKAR ABDULSALAM & CO.

29	ABUBAKAR SAJO AND CO (CHARTERED ACCOUNTANTS)
30	ABUH ADAH & CO.
31	ADEBISI ODERINDE & COMPANY.
32	ADEBOLA SOBANJO AND COMPANY.
33	ADEBOYE AREGBESOLA & CO.
34	ADEBOYE TAIWO & CO.
35	ADEDOYIN ADEYEMI AND COMPANY.
36	ADEGOKE ADEWALE AND COMPANY.
37	ADEGOKE AGUNLEJIKA & THE PROFESSIONALS.
38	ADEKOLA CLAUDIUS & CO. (CHARTERED ACCOUNTANTS)
39	ADEKUNLE AKINYEMI AND COMPANY.
40	ADEKUNLE ALEBIOSU & ASSOCIATES.
41	ADELEKE ADEKUNLE & CO.
42	ADELEYE, ADELEYE & CO
43	ADEMOLA OGUNKUNLE & COMPANY.
44	ADENIJI AGBOOLA & CO.

45	ADENIYI CHRISTOPHER & CO.
46	ADEUSI AND COMPANY.
47	ADEOYE & ASSOCIATES.
48	ADESHILE ADEDEJI & CO.
49	ADESHINA YINUSA & CO. (CHARTERED ACCOUNTANTS)
50	ADESINA ADEBOWALE & CO.
51	ADETUNJI MARIAM & CO (CHARTERED ACCOUNTANTS & TAX CONSULTANTS)
52	ADEWALE BELLO & CO.
53	ADEWALE DISU & CO.
54	ADEWALE JAMES & CO
55	ADEWUNMI ADEPOJU & CO. (CHARTERED ACCOUNTANTS)
56	ADEWUYI ADETUNJI AND CO. (CHARTERED ACCOUNTANTS)
57	ADEYEMI APANPA & CO
58	ADIGUN, BALA, IDRIS & CO.
59	AGBO AND ASSOCIATES (CERTIFIED NATIONAL ACCOUNTANTS)

60	AGOCHUKWU OKPALAOKA & CO.
61	AHMADU & CO PROFESSIONAL SERVICES
62	AHMADU & CO PROFESSIONAL SERVICES.
63	AHMED BAWA & CO.
64	AHMED ZAKARI & CO.(CHARTERED ACCOUNTANTS).
65	AHONSI FELIX CONSULT.
66	AIS PROFESSIONAL SERVICES.
67	AIYEGBUSI FADARE OGUNWALE & CO.
68	AJAO OGUNSOLA & CO.
69	AJIBOYE ADEOYE & CO.
70	AKANDE OLUFEMI & CO.
71	AKANINYENE OBOT & CO. (CHARTERED ACCOUNTANTS)
72	AKINKUNMI RASAQ & CO.
73	AKINLOLU AKINKUADE & CO.
74	AKINMADE AND COMPANY.
75	AKOR IKPAM & CO.

76	ALAGBE SAM OLATUNDE AND CO
77	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
78	ALI JERRY & CO. (CHARTERED ACCOUNTANTS)
79	ALIGASIM ACHOR & CO
80	ALIYU & USMAN.
81	ALMANDA A.Y CONSULTING.
82	AMABINA & CO (CHARTERED ACCOUNTANTS)
83	AMANA & CO.
84	AMAOBI CHINEKE & CO.
85	AMEDU ONEKPE & COMPANY
86	AMINU IBRAHIM & CO. (CHARTERED ACCOUNTANTS)
87	AMOBI NWOKAFOR & CO (CHARTERED ACCOUNTANTS)
88	ANAEBONAM KEN & CO.
89	ANOC PROFESSIONAL SERVICES.
90	ANTHONY NWINEE & CO.
91	AO PARTNERS.

92	AOM PROFESSIONAL SERVICES.
93	ARIOYE ABAYOMI & CO.
94	ARROWEDGE PROFESSIONAL SERVICES.
95	ATACOFF SERVICES LLP LIMITED
96	ATILADE ADEYEMO & CO.
97	AUDITHOUSE GRAND ASSOCIATES.
98	AUDU AYUBA & CO. (CHARTERED ACCOUNTANTS)
99	AUSTINE NWOKEDIUKO AND COMPANY.
100	AWULU DICKSON & CO.
101	AYANKUNLE IBRAHIM & CO.
102	AYODEJI IYUNADE & CO (CHARTERED ACCOUNTANTS)
103	AYODEJI OLAGUNJU & CO.
104	AYODELE PEMI & CO.
105	AZIENGE OSIMHEN AND COMPANY.
106	B A PROFESSIONAL SERVICES.
107	B D KEHINDE & CO.

108	BABATUNDE KILANI AND COMPANY.
109	BAGUDU OMOBUDE & CO.
110	BALOGUN ISIAKA & CO
111	BANCORP CONSULTING LIMITED
112	BANTON AKPURUKU AND CO.
113	BAYCO CONSULTING COMPANY
114	BAYCO PROFESSIONAL PRACTICE (CHARTERED ACCOUNTANTS)
115	BB PHOENIX CONSULTING.
116	BBC PROFESSIONALS
117	BDA AND ASSOCIATES (CHARTERED ACCOUNTANTS)
118	BELLO AND CO. (CHARTERED ACCOUNTANTS)
119	BEN EKEDEBE & CO.
120	BENJAMIN AKANJI OMONAYAJO & CO.
121	BENSON IDEHEN & CO.
122	BIODUN AJAYI & CO (CHARTERED ACCOUNTANTS)
123	BIOLA OLAWOORE AND CO.



124	BN HASSAN & CO.
125	BOLA OYEBOWALE & CO.
126	BOLADALE LAWAL & CO.
127	BOROFORI & COMPANY.
128	BRADLEY PROFESSIONAL SERVICES.
129	BUHARI BALA & CO.
130	BUNMI ADELUGBA & CO.
131	BVE PROFESSIONALS SERVICES.
132	C. C. NWUYA & CO.
133	C. O. OKAFOR & CO (CHARTERED ACCOUNTANTS)
134	CHARITY O. ONYEGA & CO. (CHARTERED ACCOUNTANTS)
135	CHIBUZOR OGBONNA & CO
136	CHIKA OSUJI NNAKWUZIE AND COMPANY.
137	CHIKE DANJUMA AND COMPANY.
138	CHIMEREZE OKEZIE AND COMPANY.
139	CHUKS-SAMUEL AND COMPANY.

140	CLETUS I. OKORO & CO.
141	CORNEL OKOLO & CO.
142	COT PROFESSIONAL SERVICES.
143	CROWE DAFINONE
144	DAMIAN UNOGU & CO.
145	DAN - SHESHI & CO.
146	DANIEL ABALAKA AND CO. (CHARTERED ACCOUNTANTS)
147	DANIEL OLUSEYI & CO.
148	DANIEL ONUNKWO & CO. (CHARTERED ACCOUNTANTS)
149	DARE IHIMODU & CO.
150	DARE OMOSEBI & CO.
151	DAUDA OLAWALE IBRAHIM & CO.
152	DAVAROM PROFESSIONAL SERVICES.
153	DAVID ADETUYI & CO.
154	DAVID UGIAGBE & CO.
155	DAVIS OFFIONG & UKAH.

156	DELE OTITOJU & CO. (CHARTERED ACCOUNTANTS)
157	DELOITTE & TOUCHE
158	DESMOND OGIDE AND COMPANY (CHARTERED ACCOUNTANT)
159	DIM DOZIE & CO (CHARTERED ACCOUNTANTS)
160	DIMEJI OLATUBOSUN & CO. (CHARTERED ACCOUNTANTS)
161	DOUBLE T CONSULT.
162	DOYIN OWOLABI & CO. (CHARTERED ACCOUNTANTS)
163	DR TOSIN NICODEMUS & CO (CHARTERED ACCOUNTANT)
164	DRUDGE CONSULTING LTD
165	DSG-DOACH CONSULTING+
166	DY ABAENOGBE & CO. (CHARTERED ACCOUNTANTS)
167	E. A ABU & CO.
168	E.U. OTIJELE & CO.
169	EARNEST I. IKEH & CO. (CHARTERED ACCOUNTANTS)
170	EBENEZER MALOMO AND CO. (CHARTERED ACCOUNTANT)
171	EDDY ETTE & CO.

172	EDFORTE FORTUNE EHIAGWINA & ASSOCIATES
173	EDWARD O. ASHADE & CO.
174	EJEH SHEIDU TOKULA & CO.
175	EJIKE NWEZE & CO.
176	EKOJA .B. EKOJA & CO.
177	EMEKE NWABUZOR & CO.
178	EMMA IGHOS ANOKE & CO.. (CERTIFIED NATIONAL ACCOUNTANTS)
179	EMMANUEL ABONTA & CO.
180	ERNEST O. ABEGBE & CO.
181	ERNST & YOUNG
182	ESIEN UKOREBI & CO. (CHARTERED ACCOUNTANTS)
183	ESTHER OGUGUA & CO. (CHARTERED ACCOUNTANTS)
184	ESTHER OYERO & CO
185	EVANS DIRISU AND COMPANY (CHARTERED ACCOUNTANTS)
186	EXPLOITS SETTLE CONSULTING.
187	F. G. N. OKOYE & CO. (CHARTERED ACCOUNTANTS)

188	F. O. O. & PARTNERS (CERTIFIED NATIONAL ACCOUNTANT)
189	F.A. ADAMU AND COMPANY.
190	FABUNMI OLANIPEKUN & CO.
191	FES BENJAMIN ENAMUDU & COMPANY
192	FIRST PEAK CONSULTING
193	FRANKKKLYN CONSULTING NIGERIA LIMITED.
194	FRED OKONTA & CO. CHARTERED ACCOUNTANTS
195	FRY ARCHIBONG & CO.
196	G. E. OSAGIE & CO.
197	GABE FASOTO & CO. (CHARTERED ACCOUNTANTS)
198	GABRIEL UGWUOZOR & CO.
199	GABRIEL UGWUOZOR & CO.
200	GARBA BELLO & CO.
201	GBEMI OSIBOTE & CO.
202	GBENGA ABIMBOLA(GA) & CO.
203	GBENGA BADEJO & CO.

204	GBENGA OLALEYE AND COMPANY.
205	GEMS 1805 LIMITED.
206	GENUITY GLOBAL LTD.
207	GEORGE CHIJIKE OKORIE & CO.
208	GEORGE O. AKWAZIE AND COMPANY.
209	GIWA-OSAGIE, DFK & CO.
210	GLOBAL PARTNERS MANAGEMENT NETWORK.
211	GLORIA JARIGBE & CO.
212	GOSHEN ASSOCIATES
213	GPM ASSOCIATES
214	GRACE KALU IGIRI & CO.
215	GRANT THORNTON
216	HALIDU ALI ISA & CO.
217	HALLMARK CONSULTS (CHARTERED ACCOUNTANTS)
218	HAMMED KEHINDE GANIYU & CO.
219	HANSY CLEMS AND CO.

220	HARUNA YAHAYA & CO. (CHARTERED ACCOUNTANTS)
221	HENRY IBHADE AND CO.
222	HENRY YOUNG & CO.
223	HLBZO OSOSANYA.
224	HUGH HALLIDAY AND CO.(CHARTERED ACCOUNTANTS).
225	HUMPHREY EHIGIE & CO (CHARTERED ACCOUNTANTS)
226	I. M. UMAR & CO (CERTIFIED NATIONAL ACCOUNTANTS)
227	I.I.O PARTNERS CHARTERED ACCOUNTANTS
228	IBRAHIM IDRIS & CO. (CHARTERED ACCOUNTANTS)
229	IDOKO ANEBI & COMPANY
230	IDONGESIT EFIONG UTAH & CO (CHARTERED ACCOUNTANTS)
231	IDOWU OTETUBI & ASSOCIATES.
232	INDEPENDENT PROJECT MONITORING COMPANY LTD.
233	ISAAC ATANDA AND COMPANY.
234	ISRAEL AKPOVOKE & CO (CHARTERED ACCOUNTANTS)
235	ISSA SHUAIB & CO.

236	IYAMU ALEX & CO ( CHARTERED ACCOUNTANTS)
237	IYORNUMBE IME & CO.
238	J O FALOPE & CO (CHARTERED ACCOUNTANTS)
239	J. FEMI ADEBISI & CO. (CERTIFIED NATIONAL ACCOUNTANTS)
240	J. O. AIKU & CO.
241	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
242	J.O. ADIDI & CO. (CHARTERED ACCOUNTANTS)
243	JAMES DURU & CO (CHARTERED ACCOUNTANTS)
244	JAMES ODOCHA & COMPANY.
245	JAMES SUNDAY AREMU & CO. (CHARTERED ACCOUNTANTS)
246	JAMES TYUNGU & CO.
247	JEFFERSON AND ASSOCIATES CONSULTING LIMITED.
248	JESSE PROFESSIONAL CONSULTING
249	JIBYES CONSULTING.
250	JIDE AKINPELU & CO.
251	JK CONSULTING CO. LTD



252	JOE EDU & CO. (CHARTERED ACCOUNTANTS)
253	JONAH O. ARUMONA & CO.
254	JONATHAN EGHUAN AND CO. (CHARTERED ACCOUNTANTS)
255	JOSEPH AKANDE & COMPANY (CHARTERED ACCOUNTANTS)
256	JOSEPH DAUDA AND COMPANY.
257	JOSEPH EMMANUEL BALA & CO.
258	JOSEPH ETEFIA INYANG & CO (CHARTERED ACCOUNTANTS)
259	JOSEPH GRAND & CO.
260	JOSIAH IDAKWOJI & CO. (CHARTERED ACCOUNTANTS)
261	JUBRIL OLAWALE LAWAL & CO.
262	JUMMAI LI IDOKO & CO.
263	JUSTIN NWOSU & CO.
264	K.O.O PARTNERS (CHARTERED ACCOUNTANTS)
265	KADEB PROFESSIONAL SERVICES.
266	KALU EMEA & CO (CHARTERED ACCOUNTANTS)
267	KAYODE NAIYEJU & CO.

268	KAYODE OGUNRO & CO.
269	KAYODE OJO & CO.
270	KEK PROFESSIONAL SERVICES LIMITED.
271	KEK-PRO TECHNOLOGIES LTD.
272	KOLA OLATUNDE & COMPANY.
273	KPMG PROFESSIONAL SERVICES
274	KPOSO-KOE & CO
275	KRESTON OUC
276	KUC PARTNERS
277	KUNLE EGBELEKE & CO (CHARTERED ACCOUNTANTS)
278	LANDMARK GENERAL CONTRACTORS (NIG) LTD.
279	LANRE ABIDAKUN & CO.
280	LAT CONSULTING
281	LAWAL ABDULAZEEZ & CO (CHARTERED ACCOUNTANTS)
282	LAWAL, YUSUF & SAHAAB
283	LEGACY ASSOCIATED CONSULTS LIMITED

284	LEHMAN PROFESSIONAL SERVICES.
285	LEVI OZUA AND COMPANY.
286	M. A. BELLO & CO.
287	M. B. A. CONSULTING SERVICES.
288	M. J. MODEL GUIDE CONSULTING
289	MAHMUD ABDULAZIZ & CO.
290	MARTIN ONYENMURU & CO.
291	MARTINS KUTUS OLORUNTOBA & CO (CHARTERED ACCOUNTANT)
292	MAYOWA ONANIBOSI AND CO. (CHARTRED ACCOUNTANTS)
293	MESSR. SAMUEL NJOKU & CO. (CHARTERED ACCOUNTANTS)
294	MESSRS ABUCHI ED. OGBUJU & CO.
295	MESSRS MOSES A. OGIDIGO AND CO.
296	MFON BROOKS & CO.
297	MHOA & CO. (CHARTERED ACCOUNTANTS)
298	MICHAEL OGUNDELE & CO (CHARTERED ACCOUNTANTS)
299	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS

300	MIDE SAWYERR & CO CHARTERED ACCOUNTANTS
301	MIKE KABI & ASSOCIATES.
302	MIKHAIL OLATUNDE AND COMPANY.
303	MOBOLAJI SANNI & CO.
304	MOMOH USMAN & CO. (CHARTERED ACCOUNTANTS)
305	MONSURU OLUREBI & CO.
306	MOSES DURODOLA & CO.
307	MOTI & ASSOCIATES.
308	MUHAMMAD GABI & CO (CHARTERED ACCOUNTANTS)
309	MUHAMMADU JIBRIL & CO.
310	MUHTARI DANGANA & CO.
311	MUSA ZIRA & CO.
312	MUSTAFA BULU & CO.
313	MUSTAPHA MUBASHIR & CO
314	MUSTAPHA USMAN & CO. (CHARTERED ACCOUNTANTS)
315	MUTAH NKEKI & ASSOCIATES.

316	MUTALIB ATANDA AKINLADE & CO. (CHARTERED ACCOUNTANTS)
317	MUYIWA ADERIBIGBE & CO.
318	N. D. ISHAYA & CO.
319	NANZING NANGIL NDEN & CO.
320	NASIR A OZAMAH & CO.
321	NASIRU MUHAMMAD & CO.
322	NEXIA AGBO ABEL & CO.
323	NGOZI MONICA OKONKWO & CO.
324	NNACHI OKPARA & CO. CHARTERED ACCOUNTANTS
325	NNAMDI OKWUADIGBO & CO.
326	NONGOMIN TER & CO.
327	NTIAJUKA AND COMPANY.
328	NWANKWO NGOZI ULOMA & CO.
329	NWAODU, UDOCHI, ANTHONY AND COMPANY
330	O S PROFESSIONAL SERVICES.
331	O. Y. OYENIYI & CO. (CHARTERED ACCOUNTANTS)

332	OAK CHARTERED ACCOUNTANTS
333	OAK PROFESSIONAL SERVICES.
334	OBAKA JAMES & CO.
335	OBI NDAJI & CO.
336	OBIOHA OGA & CO.
337	OCHIWU & CO. (CHARTERED ACCOUNTANTS)
338	ODUMA GLOBAL CONCEPTS LTD.
339	ODUWA & CO CHARTERED ACCOUNTANTS.
340	OFUANI MAIDOH & CO.
341	OGUNTADE & CO.
342	OGUOBI OGBUOKIRI & CO.
343	OIWONA ANDREW & CO. (CHARTERED ACCOUNTANTS)
344	OJEWOLE OLUFEMI AND COMPANY.
345	OJF & PARTNERS.
346	OKORO WILSON & CO., CHARTERED ACCOUNTANTS
347	OLABISI FAYOMBO & CHARTERED ACCOUNTANTS

348	OLADAPO KOLAWOLE & CO.
349	OLADELE OLOYEDE & CO.
350	OLADIMEJI AYOOLA & CO.
351	OLADIPUPO SHAKIRU & CO.
352	OLAGUNJU ADEBAYO & CO.
353	OLAIDE OLUFEMI OSUNKOYA & CO.
354	OLAOLU OLABIMTAN & CO.
355	OLAOLUWA & CO. (CHARTERED ACCOUNTANTS)
356	OLATUNDE OLADELE & CO.
357	OLATUNJI OYELADE & CO.
358	OLAWALE SHORUNKE & CO.
359	OLAYINKA OYEBOLA & CO.
360	OLAYIWOLA ADESINA & CO. (CHARTERED ACCOUNTANTS)
361	OLAYIWOLA DADA & CO. (CHARTERED ACCOUNTANTS)
362	OLOKE OLOKE & COMPANY.
363	OLOTU LEKAN F. & CO.

364	OLUBISI OLADAPO & CO.
365	OLUFEMI ADENIJI & CO (CHARTERED ACCOUNTANTS)
366	OLUFEMI JAIYESIMI & CO.
367	OLUFOLA ABRAHAM & CO.
368	OLUGBENGA OLAOFE & CO.
369	OLUGBENGA OYINLOLA AND COMPANY.
370	OLUJOGUN LAWAL & CO.
371	OLUMUYIWA BASIRU &CO. (CHARTERED ACCOUNTANTS)
372	OLUNIYI OMOTOSO AND COMPANY.
373	OLUROTIMI IBRAHIM & CO (CHARTERED ACCOUNTANTS)
374	OLUSEGUN AKINDELE & CO. (CHARTERED ACCOUNTANTS)
375	OLUSHILE FOWORA & CO
376	OLUSOLA OLOJEDE & CO.
377	OLUSOLA OLUFAYOBI & CO.
378	OLUWAGBEMI SIMEON TAIWO & CO.
379	OMAYE & CO. (CHARTERED ACCOUNTANTS)



380	OMOGBENLE ADEYEMI & CO. (CHARTERED ACCOUNTANTS)
381	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)
382	ONE PROFESSIONALS (CHATERED ACCOUNTANTS)
383	ONI AYOTUNDE & CO.
384	ONI, IDRIS & CO (CHARTERED ACCOUNTANTS)
385	ONYEMA OSUEKE & CO.
386	OOM PROFESSIONAL SERVICES.
387	ORJIIR GBANDE AND ASSOCIATES
388	OSENI ISMAILA & CO.
389	OSI IMOMOH, OLUGU & CO.
390	OYE ABIOYE QUAYE & CO
391	OYEDELE AKINBODE & CO.
392	OYELAYO OYINLOLA & CO.
393	OYEWOLE ADEBERO & COMPANY.
394	OZOBIA JIDE & CO.
395	PARKER RANDALL OFFOR

396	PATRICK KODE & CO ( CHARTERED ACCOUNTANTS)
397	PATRICK OSHIOBUGIE & CO. (CHARTERED ACCOUNTANTS)
398	PAUL AKINADE ADEBIMPE & CO.
399	PAUL L. OKPALO & CO
400	PAUL OMLIGBE AND COMPANY
401	PEDABO AUDIT SERVICES
402	PETER AFEANEJIE & CO.
403	PETER OBADAN & CO
404	PETER OCHAPA & CO.
405	PFTE PROFESSIONAL SERVICE.
406	PHILIP ADERINTO & CO.
407	PHILLIP OJIE IRABOR & CO.
408	PKF PROFESSIONAL SERVICES.
409	PML AUDIT
410	PRICEWATER AND COMPANY.
411	PRICEWATERHOUSECOOPERS LIMITED.

412	PRIMACY GLOBAL CONSULTS & ASSOCIATES
413	QUEBAAN PROFESSIONAL SERVICES.
414	RAPH ADEGHE & CO.
415	RASAKI MURITALA & CO.
416	RASAQ QUADRI & COMPANY.
417	RAYTAN LIMITED
418	REBO USMAN & CO. (CHARTERED ACCOUNTANTS)
419	RIA CONSULTING.
420	RICHARD ADIDI & CO. (CHARTERED ACCOUNTANTS)
421	RIJEN CONSULTING.
422	RIJEN CONSULTING.
423	ROAC & ASSOCIATES
424	ROCK TOWER AUDIT.
425	ROCK-WELL PROJECTS LTD.
426	S. I. OCHIMANA & CO.
427	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANTS)

428	S.O. OLUTOKI & CO.
429	SA AD & CO.
430	SADA, IDRIS & CO. (CHARTERED ACCOUNTANTS)
431	SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)
432	SAHEED ADEGOKE & CO (CHARTERED ACCOUNTANTS)
433	SAIDU B SAMAILA & CO (CHARTERED ACCOUNTANTS)
434	SAKA TAOFIK & CO.
435	SAMUEL TYONONGO UKURA & CO.
436	SANMI ADEBAYO & CO.
437	SEGUN ADEIFE & CO.
438	SEGUN ADELANWA & CO.
439	SEGUN AWOSANYA & CO.
440	SEGUN SULAIMAN & COMPANY.
441	SEYI KATOLA & CO.
442	SEYI TAIWO & CO. ( CHATRERED ACCOUNTANTS)
443	SHADE JOSEPH & CO

444	SHEKONI SHEKONI & CO.
445	SHELZE PROFESSIONAL SERVICES
446	SHIELDS PROFESSIONAL SERVICES (CHARTERED ACCOUNTANTS)
447	SIAO PARTNERS.
448	SKILLFIELD ASSOCIATES SERVICES
449	SO+A & ASSOCIATES
450	SOLA OYETAYO & CO.
451	SOLACE PROFESSIONAL SERVICES.
452	SOLANKE & SULAIMANU (CHARTERED ACCOUNTANTS)
453	SOLOMON OLAMIJU & CO.
454	SOUTHGATE PROFESSIONAL SERVICES.
455	SSAC ADVISORY AND PROFESSIONALS.
456	STANDARD AUDITORS & CO.
457	STEPHEN IKANI OCHENI & CO
458	STRATFORD HILL & CO.
459	SULAIMAN OYENUGA & CO. (CHARTERED ACCOUNTANTS)

460	SULAIMON & CO. (CHARTERED ACCOUNTANTS)
461	SUNDAY ABRAHAM & CO
462	SUNDAY DISHIL & CO
463	SUNDAY I. ISU & CO.
464	SUNDAY OMOJUYIGBE & CO.
465	SUNNY OKON & CO.
466	SUNNY OYINBO & ASSOCIATES.
467	T C OGBONNA & CO.
468	T.O. THOMAS & CO
469	TAIWO ADEWALE & CO. (CHARTERED ACCOUNTANTS)
470	TAIWO YUSUF & CO(CHARTERED ACCOUNTANTS)
471	TAJU AUDU & CO. (CHARTERED ACCOUNTANTS)
472	TAJUDEEN BADEJO & CO.
473	TAOFIK AJADI & CO, (CHARTERED ACCOUNTANTS)
474	TARFA KUNDE AND COMPANY.
475	TELE OGUNJOBI & CO.

476	THO PARTNERS.
477	THOMAS OBOZEGHIE & CO.
478	TIJANI ABDULKADIR AND CO.
479	TIJJANI MUSA ISA & CO.
480	TOM ONYEAGWA & CO.
481	TOYE JOHNSON & CO (CHARTERED ACCOUNTANT)
482	TOYIN OJO & CO
483	TRIPLE HANDS LIMITED.
484	TUNDE AROWOLO & CO (CHARTERED ACCOUNTANTS)
485	UBADA ABAH & CO. ( CHARTERED ACCOUNTANTS)
486	UBG BELLO & CO
487	UDOH ANIEDI TOM & CO.
488	UF IDIAGI & CO.
489	UGOCHUKWU NJOKU & CO.
490	UHY MAAJI & CO.
491	UMARU B. KINAFI & CO.

492	UMORU INUSA-UMORU & CO.
493	UMUHEFE & CO.
494	UMUNNAME IBE & CO
495	UTHULOR OREKE & CO.
496	UZO DIKE & CO.
497	VINCENT AHWI & CO.
498	VOKI ASSOCIATES
499	VS 030610 CONSULTING LIMITED.
500	WILLIAM ADEYEMI & CO.
501	WILLIAMS ROTIMI & CO.
502	WOLE JOSHUA & CO.
503	YAHAYA SULE & CO.
504	YAKUBU BABATI MIJINYWA & CO.
505	YAKUBU DAUDA-MAMA & CO.
506	YEMI ODEBUNMI & CO. (CHARTERED ACCOUNTANTS)
507	YUNUS OLAOSEGBA & CO.



508	YUSHAU NA-ABBA & CO.
509	YUSUF ISIAKA & CO.
510	ZADOC & PARTNERS.
511	ZAINAB BINTA & COMPANY.

**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.