

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
1	A. Z. OPEIFA & CO.	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	NO
2	ABATA SAMUEL CHIZ & CO.	Y	Y	N	Y	N	N	N	N	Y	Y	Y	NO
3	ABAYOMI DOSUMU & CO	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NO
4	ABBA ADAUDU & CO	Y	Y	Y	Y	N	N	N	N	N	N	Y	NO
5	ABDULKADIR KAYODE & CO.	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	NO
6	ABIODUN BABAJIDE & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	NO
7	ABIODUN S. ONIFADE & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO



**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
15	ADENUSI & CO	N	Y	Y	N	N	N	Y	Y	N	Y	Y	NO
16	ADEOYE & ASSOCIATES	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	NO
17	ADESHINA BABATUNDE & CO.	Y	N	N	Y	Y	N	N	N	Y	Y	Y	NO
18	ADIAUN, IDRIS, BALOGUN	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	NO
19	AHMED ZAKARI & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
20	AIB & CO.	Y	Y	Y	N	N	Y	N	Y	Y	Y	Y	NO
21	AJAO OGUNSOLA & CO.	Y	Y	N	N	Y	Y	N	Y	Y	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificate from PENCUM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Attach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
22	AKAKRABI & CO.	N	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
23	AKIN OLASEHINDE AND COMPANY LTD	Y	Y	Y	N	N	N	N	Y	Y	N	Y	NO
24	AKUNTUNDE AKUNLABI & CO. (CHARTERED ACCOUNTANTS)	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y	NO
25	AMANA & CO. (CHARTERED ACCOUNTANT)	Y	Y	N	N	N	Y	N	Y	Y	Y	Y	NO
26	AN AJUOGU & CO. (CHARTERED ACCOUNTANTS)	Y	Y	N	Y	Y	N	Y	N	N	Y	Y	NO
27	ANEFU SNOE & CO.	Y	Y	Y	N	N	Y	N	Y	Y	N	Y	NO
28	ANJONS, UKU, EWEKA & CO.	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
29	ASOYE CHIJIJOKE & CO ASSOCIATES	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	NO
30	BABINGTON ASHAGE & CO. CHARTERED ACCOUNTANT	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	NO
31	BAKER TILLY NIGERIA (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	N	Y	Y	Y	N	Y	Y	NO
32	BBC PROFESSIONALS CHARTERED ACCOUNTANTS	N	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
33	BDO PROFESSIONAL SERVICES	N	Y	Y	N	N	N	Y	Y	Y	Y	Y	NO
34	BEN ETIABA & CO.	Y	Y	Y	Y	N	Y	N	N	Y	N	Y	NO
35	BENJAMIN AKANJI OMONANAJO & CO.	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
36	BIODUN IGE & CO.	Y	Y	N	Y	N	N	N	Y	Y	Y	Y	NO
37	BRIMSTONE CONSULTANCY SERVICES	Y	Y	N	N	N	N	N	N	N	Y	Y	NO
38	CHIKA OSUJI NNAKANZIE	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
39	CHKA NWAFOR & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
40	DANIEL OLUSEYI & CO.	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	NO
41	DAVID ADETUYI & CO	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
42	EVANS DIRISU & CO. ( CHARTERED ACCOUNTANT)	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
43	GBEMI OSIBOTE & CO.	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	NO
44	GBENGA BADEJO & CO.	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
45	GIWA-OSAGIE, DFK & CO.	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y	NO
46	HANSMAG NIG. LTD	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	NO
47	HEMANA PROFESSIONAL SERVICES	Y	Y	Y	N	N	N	N	Y	N	Y	Y	NO
48	INNOCENT ANYAHURU & CO.	Y	Y	Y	Y	N	N	N	N	N	N	Y	NO
49	J. OAWOYEMI & CO. JOA & CO.	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	NO



**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
57	MAI-ALHERI & CO.	Y	Y	Y	Y	N	Y	Y	N	Y	N	Y	NO
58	MARTIN ONYENMURU & CO.	Y	Y	Y	N	N	N	N	N	Y	Y	Y	NO
59	MASJUD TIJJANI & CO.	Y	Y	Y	N	N	Y	N	Y	Y	N	Y	NO
60	MAYOWA ONANIBOSI & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
61	MICHAEL MADUKWEA & CO.	Y	Y	N	Y	N	Y	N	Y	Y	N	Y	NO
62	MUHAMMAD GABI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NO
63	MUHTARI DANGANA & CO.	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
64	MURI OBAYOPO & CO.	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	NO
65	MUYIWS ADERIBIGBE & CO.	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
66	NASIRU ISYAKU & CO.	N	Y	N	N	N	N	N	N	N	N	Y	NO
67	NDUBUISI MABOKO & CO.	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	NO
68	OGUNTADE & CO. (CHARTERED ACCOUNTANT)	Y	Y	N	Y	N	N	N	Y	Y	Y	Y	NO
69	OLABISI FAYONIBO & CO.	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	NO
70	OLAIMEJI AYOOLA & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOT YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
71	OLUBISI OLADAPO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NO
72	OLUGBENGA OYIAROCA & CO	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	NO
73	OLUGBGENGA OYINLOLA & CO.	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
74	OLUSOLA OLOJEDE & CO.	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
75	OLUSUYI AGBOLA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	NO
76	ONYAGULU EDDYINK & CO.	N	Y	Y	Y	N	N	N	Y	Y	Y	Y	NO
77	OPEDEMOWO HABIB & CO.	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	NO

**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOT YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
78	OWOYELE, SONTAN & COMPANY	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	NO
79	OYE ABIOYE OWAYE & CO.	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	NO
80	PATRICK OSHIOBUGIE & CO.	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NO
81	PRICEWATERHOUSECOOPERS	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NO
82	RAPHAEL ANYAMA & CO.	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	NO
83	S. I OSUNRINDE & ASSOCIATES	Y	Y	N	N	N	N	N	N	N	Y	Y	NO
84	S. O. IMOOJE & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	NO



**UNIVERSAL BASIC EDUCATION COMMISSION  
AUDIT FIRMS NOT SHORTLISTED**

S/N	NAME OF FIRM	Evidence of Registration with the Office of the Auditor-General for the Federation and licensed by the Institute of Chartered Accountants of Nigeria (ICAN) or Association of National Accountants of Nigeria (ANAN) YES/NO	Evidence of Certificate of Registration with Corporate Affairs Commission (CAC) YES/NO	Evidence of Tax Clearance Certificate s (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registrati on with the NSITF YES/NO	Evidence of Registration on the National Database of Contractors, Consultants and Service Providers of the BPP. YES/NO	Evidence of Current Pension Clearance Certificat e from PENCOM YES/NO	Evidence of previous similar Engagements executed in the last three years (2014, 2015&2016(Att ach copies of Engagement letters and job completion certificates YES/NO	Evidence of reference from a reputable bank YES/NO	Evidence of qualified personnel (attach Curriculum Vitae of key staff) YES/NO	Evidence of payment of a non-refundable fee of N10,000 to 'Universal Basic Education Commission' YES/NO	Short listed (YES/NO)
91	TBS PROFESSIONAL SERVICES	Y	Y	N	Y	N	Y	Y	N	Y	Y	Y	NO
92	THOMAS OBOZEGHIE & CO.	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	NO
93	UHY MAAJI & CO.	N	Y	Y	N	N	N	N	N	Y	Y	Y	NO
94	UMAR HAMID	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	NO
95	UMAR YARIMA & CO.	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	NO
96	UMARU-B KINATA & CO.	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO
97	UZO DIKE & CO. CHARTERED ACCOUNTANT	N	Y	Y	Y	N	N	N	Y	Y	Y	Y	NO
98	ISSA SHUAIB & CO.	Y	Y	Y	Y	N	Y	N	Y	Y	Y	Y	NO