UNIVERSAL BASIC EDUCATION COMMISSION
SHORTLISTED AUDIT FIRMS FOR AUDITING OF UBEC/SUBEB ACCOUNTS

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 Certificates (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registration 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 PENCOM 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)
1	A. U. OSUWAH & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
2	A.K USMAN & CO	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
3	AAC PROFESSIONAL SERVICES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
4	ABBA M. NUHU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
5	ABDUL MALIK AHMED	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
6	ABDULKADER & CO. CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
7	ABDULLAHI BIN SULEIMAN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
8	ABDULRAUF JIMOH &CO	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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9	ADELEYE ADELEYE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
10	ADEMUWAGUN JABSAT & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
11	ADESHINA YINUSA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
12	ADEYEMI APANPA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
13	AGBO & ASSOCIATES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
14	AHMED BAWA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
15	AIS PROFESSIONAL SERVICES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
16	AJIBAYE ADEOYE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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17	AKANTELURE OKELOLA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
18	AKINKUNMI RASAQ & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
19	AKINLOLU AKINKUADE & CO.(CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
20	AL-AHL & ASSOCIATES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
21	AMEDU ONEKPE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
22	AMINU IBRAHIM & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
23	ARAGA IDRIS & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
24	AREGBOYEGA AFOLABI & CO. LTD.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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25	ATACOFF SERVICES LLP LIMITED	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
26	ATTU ADABI PROFESSIONAL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
27	AYODEJI ADEBAYO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
28	AYODEJI IYUNADE CHARTERED ACCOUNTANT	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
29	BAGUDU OMOLORDE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
30	BANCORP CONSULTANCY LIMITED	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
31	BAYCO CONSULTING COMPANY	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
32	BOLA OYEBOWALE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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33	BRASFIELD RESOURCES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
34	BUNINI ADELUGBA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
35	CHIBUZOR OGBONNA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
36	CORNEL OKLO & C0. (CHARTERED ACCOUNANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
37	DAVIS OFFIONG & UKAH CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
38	DELE ALABI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
39	DELE OTITOJU & CO.	Y	Y	Y		Y	Y	Y	Y	Y	Y	Y	YES
40	DIMEJI OLATUBUM & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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41	DOTUN OLASUPO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
42	E. O. AMEH & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
43	ECN PARTNERS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
44	EMEKA ENE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
45	EMEKA NWABUZOR & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
46	EMMANUEL OLOKE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
47	ERNEST O ABEGBE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
48	ESEH SHEIDU TOKULA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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49	F. A. ADAMU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
50	FRED OKONTA & CO. CHARTERED ACCT.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
51	G. E. OSAGIE & CO.	Y	Y	Y	Y	y	Y	Y	Y	y	Y	Y	YES
52	GARBA BELLO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
53	GBENGA ABIMBOLA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
54	HARUNA YAHAYA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
55	HDA AUDIT	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
56	HENRY YOUNG & CO. (CHARTERED ACCOUNTANTS)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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57	IDOWU OFETUBI & ASSOCIATES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
58	IGENE JOY & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
59	IK EABONA & C0. (CHARTERED ACCOUNTANT	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
60	J. FEMI ADEBISI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
61	JACOB O. AWOJADEJU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
62	JAMES DURU & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
63	JIBYES CONSULTANCY	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
64	JK CONSULTING CO. LTD.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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65	JOSIAH IDAKWOJI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
66	KAYODE OGUNRO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
67	KUNLE EGBELEKE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
68	LANRE ABIDAKUN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
69	LAWAL, YUSUF & SAHAAB (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
70	M. A. BELLO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
71	M.O. USMAN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
72	MAHMUD ABDULAZIZ & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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73	MANAM PROFESSIONALSERIVCE	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
74	MARTINS KUTUS O. & CO. CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
75	MHOA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
76	MOBOLAJI SANNI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
77	MONSIEUR CONSULT AND SERVICES LTD	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
78	MOSES DURODOLA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
79	MU'ALLAHYIDI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
80	MURIX & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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81	NASIR A. OZAMAH & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
82	NASIRU MUHAMMAD & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
83	NEXIA AGBO ABEL AND CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
84	NIYI AKANDE PROFESSIONAL SERVICES (CHARTERED ACCOUNTS)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
85	NNAMDI ONWUADIGBO & CO. CHARTERED ACCOUNTANT	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
86	NNACHI OKPARA & CO. CHARTERED ACCOUNANT	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
87	NONGOMINTER & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
88	O. O. M. PROFESSIONAL SERV.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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89	O. Y. OYENIYI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
90	OBAKA JAMES & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
91	ODUWA & CO. CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
92	OLANREWAJE JOHNSON & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
93	OLANREWAJU AKINLOYE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
94	OLAOLUWA & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
95	OLAYINKA OYEBOLA & CO	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
96	OLAYIWOLA ADESIMA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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97	OLORUNFUMI OLOAUN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
98	OLUFEMI ALLEN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
99	OLUFEMI ADENIJI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
100	OLUMUYIWA BASIRU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
101	OLUSEYI ADENIRAN & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
102	OMOGBEASHE ADEYEMI & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
103	OMOKHOJE SAM-JEGEDE & CO (CHARTERED ACCOUNTANTS)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
104	P. A. ADEBIMPE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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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 Certificates (TCC) for 2014,2015 &2016 YES/NO	Evidence of Registration with Industrial Training Fund (ITF) Act No. 19 of 2011 YES/NO	Evidence of Registration 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 PENCOM 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)
105	PATRICK KODE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
106	PETER UDE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
107	PFTE PROFESSIONAL SEVICE CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
108	PKF PROFESSIONAL SERVICES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
109	RAJI RASAQ ADESINA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
110	ROYUSUF & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
111	SADA IDRIS & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
112	SALAKO ADEWALE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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113	SANMI ADEBAYO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
114	SEGUN ADEIFE & CO. CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
115	SEGUN AWOSANYA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
116	SHEPARDSHIELD POFESSIONAL SERVICES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
117	SOLA OYETAYO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
118	SOLANKE & SULAIMAN CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
119	SULEMAN GARBA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
120	SUNDAY DISHIL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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121	SUNDAY I. ISU & CO. CHARTERED ACCOUNTANTS	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
122	SUNDAY UJFIES	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
123	SUNNY OKON & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
124	SYBAG GLOBAL SOLUTION LIMITED	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
125	T. O. THOMAS & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
126	TAJU AUDU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
127	TAYO KMOLAFE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
128	TAYO KOMALATE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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129	TEMITOPE AWE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
130	TGS IAJU AUDU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
131	THEOPHILUS ASHADU & CO	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
132	TIJJANI MUSA ISA & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
133	TONY OCHEI & CO. (CHARTERED ACCOUNTANT)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES

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134	TRPPLE HANDS LTD	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
135	UBADA ABAH & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
136	UGO CHUKWU UKAH & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
137	UMORU INUSA - UMORU & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
138	UMUHEFE & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
139	WILLIAM ADEYEMI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
140	ZORAN AGHA OKPANI & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
141	EHIMIGBAI OHIO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
142	B. C. NWAKWO & CO.	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES
143	OCHIWU & CO. CHARTED	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	YES