Ministry of Co-operatives and Micro, Small, and Medium Enterprise Development
State Department for Co-operatives

THE CO-OPERATIVE SOCIETIES ACT
(CAP.490 LAWS OF KENYA)
AUTHORISED AUDITORS FOR THE YEAR 2023

Pursuant to Section 25 of the Co-operative Societies Act, as read together with Cooperative Rule 16 of the Co-operative Societies Rules, 2004, the Commissioner for Co-operatives Development gives notice that the following firms have been duly authorised to Audit Co-operative Societies during the year 2023;

Approved Audit Firms

Approved Audit Firms for the year 2023.

No.	Firm Name	Registration Number	Email	Phone	Address	Physical Address
1.	ABABSY & ASSOCIATES LLP	LLP- XB1Q35	*ababsyllp@gmail.com*	+254724788520	8192 - 00200	NAIROBI
2.	AFREK AND ASSOCIATES	BN-JRCGP2G	*info@afrek.co.ke*	+254710227307	P.O Box 5577-00100 Nairobi	NAIROBI
3.	AGGREY AND COMPANY	158725	*aggreyandcompany@gmail.com*	+254713983994	624940200	NAIROBI
4.	AGORO AND ASSOCIATES	BN/2010/243641	*agoroandassociates@yahoo.com*	+254721729345	P.O. BOX 43819 - 00100	NAIROBI
5.	AINSLEY & PARTNERS CPA	BN-9PCK3V6Z	*info@ainsley.co.ke*	+254725461606	P.O. BOX 19473-00100	NAIROBI
6.	ALFRED AND PARTNERS	PF/634	*alfredmutisya@gmail.com*	+254710191673	P.O BOX25362-00100	NAIROBI
7.	ALKAM AND MULILA LLP	LLP-JQ1BJE	*alkamconsulting@gmail.com*	+254792430623	PO BOX 102359	NAIROBI
8.	AM KAROKI & ASSOCIATES(CPAK)	BN-Q6C72BRM	*amkaroki@gmail.com*	+254720850519	P.O. Box 12485-20100 NAKURU	NAKURU

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9.	AMARIATI AND ASSOCIATES	BN-8MC3VBZ	*stanley@amariati.co.ke*	+254723714132	P.O BOX 686-00241	KAJIADO
10.	AMBALE OGOT AND COMPANY LLP	LLP-5B1MX7	*info@ambaleauditors.co.ke*	+254721601437	41953	MOMBASA
11.	AMG KENYA	PF/635	*info@amgconsulting-group.com*	+254724878710	P.O BOX 35070-00100	NAIROBI
12.	AML ASSOCIATES	516880	*info@amlassociates.co.ke*	+254721597875	P.O. Box 12854 00100 Nairobi	NAIROBI
13.	ANANT BHATT LLP	LLP/2016/128	*info@anantbhatt.com*	+254722412936	80766	MOMBASA
14.	ANCHINGA & ASSOCIATES	BN/2015/361680	*anchinga@pna.co.ke*	+254722721550	67737-00200	NAIROBI
15.	APOLLO & ASSOCIATES	342506	*jaosano2001@yahoo.com*	+254722659508	P.O.BOX 68290 - 00200 NAIROBI	NAIROBI
16.	ARKTIC CONSULTING	PF/1186	*consulting@arktic.co.ke*	+254724014104	45780 - 00100	NAIROBI
17.	ASTERIC AUDI SERVICES	BN-VDCAML5Z	*jngare1@gmail.com*	+254722802348	P.O.BOX 50121-00200	NAIROBI
18.	AUKA AND ASSOCIATES	BN-MXCE536	*auka.associates@gmail.com*	+254720361420	P.O BOX 3603-00200 NAIROBI	NAIROBI
19.	AYUNGA ONYANCHA AND ASSOCIATES	BN/2015/355637	*ayungaonyanchaassociates@gmail.com*	+254729971344	P.O BOX 2274-40200	KISII
20.	B. N. MAOONDU & ASSOCIATES	PF/852	*info@bnmagonduassociates.co.ke*	+254721209659	P.O.BOX 6113-00300	NAIROBI
21.	BARASA OKECHI & COMPANY	BN/2016/421012	*barasaoel@yahoo.com*	+254723794997	P.O.BOX 36948-00200	NAIROBI
22.	BAREFOOT ACCOUNTING SERVICES	PF/251	*barefootahead@gmail.com*	+254720675413	P.O. BOX 27890-00100 GPO NAIROBI.	NAIROBI
23.	BCATA COMPANY & ASSOCIATES	PF/1089	*ongodeben@gmail.com*	+254727168318	P. O. BOX 104260-80100	MOMBASA
24.	BDO EAST AFRICA KENYA	BN/2010/79451	*kenya@bdo-ea.com*	+254710417607	PO BOX 10032-00100	NAIROBI
25.	BEEMKAY & COMPANY CPA (K)	BN/2013/211048	*bmk.company1@gmail.com*	+254708397918	P.O BOX 71-00507	NAIROBI
26.	BELL-MOUNT & ASSOCIATES	BN/2016/413425	*steve@bellmount.co.ke*	+254725806441	10599	NAIROBI
27.	BENIM & ASSOCIATES LLP	PF/444	*muendo@benimandassociates.com*	+254721568802	P.O.BOX 59792-00200	NAIROBI
28.	BENKIM ASSOCIATES	471308	*audit@bkmcpa.co.ke*	+254724845695	P.O BOX 17823 - 00100	NAIROBI
29.	BERNARD MULANDI AND COMPANY	BN/2011/108648	*mulandiauditors@gmail.com*	+254722224249	P O BOX 1210-00515, NAIROBI	NAIROBI
30.	BILLSMITH AND COMPANY	285238	*billstraco@gmail.com*	+254712181227	P.O BOX 21559 - 00505, NAIROBI	KIAMBU
31.	BITICHA AND ASSOCIATES	BN-JRCZDK	*isaacbiticha@gmail.com*	+254713316403	49548-00100	NAIROBI
32.	BITTA AND ASSOCIATES	469250	*info.bittaassociates@yahoo.com*	+254722281910	P.O BOX 46982,00100	KAJIADO
33.	BON & DREW ASSOCIATES	BN-AAA0GFQ7	*hesbonomollo@gmail.com*	+254759881010	P.O BOX 6293-40103	KISUMU
34.	BP OMBUKI & ASSOCIATES	6218	*bosirepaul@yahoo.com*	+254727630430	4410	NYAMIRA
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37.	CHARLES JOSHUA AND ASSOCIATES	PF/411	charlesjoshua.associates@gmail.com	+254720719832	P.O.BOX 77073-00611	NAIROBI
38.	CHARLES OKEYO OWUOR T/A DALEXA & ELPHONY ASSOCIATES	PF/930	nyakwarogara@gmail.com	+254722124171	P.O BOX 15142, NAKURU	NAKURU
39.	CHARTAFAI LLP	LLP-B5166L	chartafai@gmail.com	+254721870350	P.O. Box 40568 - 00100	NAIROBI
40.	CHIVELI & ASSOCIATES	BN-YZC99PX9	info@chva.co.ke	+254115139294	31534-00600	NAIROBI
41.	CLYDE & ASSOCIATES	A002876920D	mmaingi@clyde-associates.com	+254713511525	P.O Box 210-00200	NAIROBI
42.	CPJ & ASSOCIATES	BN/2010/357519	info@cpjassociates.co.ke	+254728416037	13250-00100	NAIROBI
43.	CROWE COR LLP	LLP-2Y1JLA	contactus@crowe.co.ke	+254714071662	583-00502	NAIROBI
44.	D K WAMBUA & ASSOCIATES	BN/2009/676	dkwambua.associates@gmail.com	+254722771411	P.O. BOX 5957-00100	NAIROBI
45.	DAMBALA&ASSOCIATES	BN-9PCKG3QX	abudambala@yahoo.com	+254729287233	P.0 BOX 33-60500	MARSABIT
46.	DAN & ASSOCIATES	81636	dvswai@danandassociates.com	+254722821283	P. O. Box 49190-00100	NAIROBI
47.	DANIEL&ASSOCIATES (CPAK)	BN-GVCQDLPL	cpadaniel2021@gmail.com	+254715363081	3495-00100	NAIROBI
48.	DAVELLA LLP	LLP-5B175E	info@davellakenya.com	+254722979308	P.O. Box 23833-00100	NAIROBI
49.	DAVID & ASSOCIATES	BN/2012/153666	davandassociates@gmail.com	+254708185073	P.O BOX 58823-00200	NAIROBI
50.	DAVID GW & ASSOCIATES	BN-AAA0DSV1	gichuhidave@gmail.com	+254723940939	P.O.BOX 10264-00200 NAIROBI	KIAMBU
51.	DELOITTE & TOUCHE LLP	LLP-A21DDP	swanjala@deloitte.co.ke	+254729465362	40092-00100	NAIROBI
52.	DELYDE ADERA & COMPANY LLP	409984	info@ke.delyde.com	+254733606747	PO BOX 7914-00200	NAIROBI
53.	DENNIS PAUL & ASSOCIATES	BN/2012/162927	dpassociates12@gmail.com	+254728265539	P.O BOX 75374-00200	NAIROBI
54.	DKCHOI & ASSOCIATES	BN-MXCA2B3	kendavid04@yahoo.com	+254722881265	P.O.BOX 1321-10400	LAIKIPIA
55.	DMC ASSOCIATES	BN/2010/77681	samnjuguna@yahoo.com	+254721964499	30847-00100	NAIROBI
56.	DMG PETER AND ASSOCIATES	BN/2012/152213	dmgpetercpa@gmail.com	+254723516839	P.O BOX 69307-00400	NAIROBI
57.	DMK MUATHE & ASSOCIATES	501021	dmkassociates@yahoo.com	+254720708914	P.O. Box 2471-00200	NAIROBI
58.	ECM CONSULTING GROUP, LLP	LLP-A213JV	finance@ecmconsulting.co.ke	+254711808439	P.O BOX 50569-00200	NAIROBI
59.	EDWIN ASSOCIATES	419188	edwinassociates@gmail.com	+254722875942	P.O.Box 22464 00400 Nairobi	NAIROBI
60.	EKV & ASSOCIATES	PF/640	info@ekvassociates.net	+254706697734	P.O BOX 21634 - 00100 NAIROBI	NAIROBI
61.	ELIJAH & CO ASSOCIATES	4364	elijah8associates@gmai.com	+254722934187	8491-00100	NAIROBI
62.	ELMER & ASSOCIATES	BN-X2CLMGLX	elmer.associates@outlook.com	+254723562275	P.O BOX 604-00200	NAIROBI
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65.	ENJ EAST AFRICA LLP	PF/997	audit@enjeastafrica.com	+254723682950	37143-00200	NAIROBI
66.	EPIC AUDIT & TAX CONSULTANTS LLP	LLP-B51QAE	info@ellp.co.ke	+254723327076	102358-00101	NAIROBI
67.	ERICK ONDICHO& ASSOCIATES	13504	ericondicho@gmail.com	+254727737365	86364-80100	MOMBASA
68.	ERNST & YOUNG LLP	LLP/2015/52	info@ke.ey.com	+254724505269	P. O. BOX 44286 - 00100	NAIROBI
69.	ESANI & ASSOCIATES	BN/2009/22830	esani15consult@gmail.com	+254722925315	P.O.BOX 8396-00300 Nairobi	NAIROBI
70.	ESTHER & ASSOCIATES	252283	ronoesther@yahoo.com	+254722347660	P.O. BOX 262 - 20100	NAKURU
71.	EUNICE NJUGUNA AND COMPANY	PF/91	info@eunicenjugunaandco.co.ke	+254723102773	51443-00100 NAIROBI	NAIROBI
72.	EUNICE PHILIP AND ASSOCIATES	BN/2015/379973	eunicephilipandassociates@gmail.com	+254721826754	PO BOX 24505-00100	NAIROBI
73.	FEKAN HOWELL & ASSOCIATES	BN-8MC7RRGB	pmwirigi@fekanhowell.com	+254722607105	PO Box 14299 - 00800 Nairobi	NAIROBI
74.	FH CONSULTING LLP	LLP-G8137E	fhconsultingllp@gmail.com	+254720322421	P.O. BOX 64587 NAIROBI	NAIROBI
75.	FITZGERALD AND ASSOCIATES	PF/241	fitzgerald@fitzgerald.co.ke	+254722634700	P.O BOX 1766-00100	NAIROBI
76.	FLODAVE GICHUHI ASSOCIATES LLP	LLP851DK3	flodavegichuhiallp@gmail.com	+254722891780	P.O BOX 8978-00200 NAIROBI	NAIROBI
77.	FN MABEYA & ASSOCIATES	BN-2RCBAM6	fn@mabeya.coke	+254728221989	3183-00200	NAIROBI
78.	FRANCIS KAGIRI & ASSOCIATES	BN-ZMC2M58	info@fka.co.ke	+254724117353	WESTLANDS BUSINESS PARK, BLOCK B, 2ND FLOOR , SUITE 1	NAIROBI
79.	FRED M & ASSOCIATES	BN-KYCA8MB	fredmassociates@gmail.com	+254720672855	P.O.BOX 13118-20100	NAKURU
80.	FREDRICK WAFULA & CO CONSULTANTS	BN-DBCY783G	wanyonyi_03@yahoo.com	+254725126418	P.O.BOX 8459-00200	NAIROBI
81.	G G GITAU & ASSOCIATES	BN/2012/175139	gilbertgitau14@gmail.com	+254713585320	PO Box 28948-00100, Nairobi	NAIROBI
82.	G M NJUGUNA & ASSOCIATES	1048	gemnac@yahoo.com	+254721673721	P.O.BOX 962, 01000, THIKA	KIAMBU
83.	G.K NAHASHON & COMPANY	BN-KYCRBDLG	gitaunahashon@gmail.com	+254700058630	50383	NAIROBI
84.	GACHANJA NGARI & ASSOCIATES	P/2439	gachanjangariandassociates@gmail.com	+254721725308	P. O BOX 12101 (10109) NYERI	NYERI
85.	GACHAU MAINA & COMPANY	496062	gachaumaina16@gmail.com	+254722622794	P.O BOX 100576- 00101	KIAMBU
86.	GAD WEKESA & ASSOCIATES	237893	gadwekesa@yahoo.com	+254711457598	34769 - 00100	NAIROBI
87.	GATHIMA KIMUNYI & ASSOCIATES	P/2248	petergkimunyi@gmail.com	+254720367884	P. O Box 683 -10106 Othaya	NYERI

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88.	GEAL & ASSOCIATES LLP	LLP-2Y182D	*info@gealandassociates.com*	+254721726301	P. O. BOX 103757	NAIROBI
89.	GEMAL & COMPANY	571	*info@gemal.co.ke*	+254717862315	P. O. BOX 24363-00100	NAIROBI
90.	GEOFFREY GITAU AND COMPANY	BN/2010/96909	*info@gitauauditors.co.ke*	+254707338007	6556-00200	NAIROBI
91.	GEORGE HEHO & ASSOCIATES	P/2590	*georgehehoandassociates@gmail.com*	+254723065857	1247-00900	NAIROBI
92.	GETANGE ASSOCIATES	PVT-V7UYD975	*getangeassociates@gmail.com*	+254720707945	17986-20100 NAKURU	NAKURU
93.	GITHERE ASSOCIATES & CO.	1761	*githereassociates@yahoo.com*	+254722379055	65154-00618	KIAMBU
94.	GITHINJI KIANA & ASSOCIATES	437529	*josgith@yahoo.com*	+254722447546	2250-60100 Embu	EMBU
95.	GITHUKU GITHATU & ASSOCIATES	BN-YZCLXDPJ	*charlesgithuku@gmail.com*	+254722602864	P.O Box 18370 - 00100	NAIROBI
96.	GLADCHAR ASSOCIATES	BN-JRCGEJXV	*gladchar.associates@gmail.com*	+254722990167	171 - 01001 Kalimoni	KIAMBU
97.	GM MUREITHI & CO. AUDITORS	PF/975	*gmmureithiauditors@gmail.com*	+254722378697	1078-00100	KAJIADO
98.	GMC KENYA LLP	PF/850	*info@gmckenya.co.ke*	+254722337977	P. O. Box 104922 - 00101 Nairobi	NAIROBI
99.	GMK ACCOUNTANTS LLP	LLP-RV13G9	*gmkaccountants@gmail.com*	+254726265724	P O Box 8007-00200	NAIROBI
100.	GNM ACCOUNTANTS LLP	LLP-B51RB	*info@gnmaccountants.co.ke*	+254722932606	P.O. BOX 19873-00100	NAIROBI
101.	GRANT THORNTON LLP	LLP-JQ1GA86	*info@ke.gt.com*	+254702613660	P.O BOX 46986-00100	NAIROBI
102.	GROHNEY & CO ASSOCIATES-CPAK	BN-BGCXMQ8	*info@grohney.co.ke*	+254721800514	P.O.BOX 38772-00600	NAIROBI
103.	GROWTH PATH CONSULTANTS	BN/2016/442512	*gpcglobalconsult@gmail.com*	+254722571633	5449	UASIN GISHU
104.	GWETH ONGUKA & ASSOCIATES	BN/2009/45222	*info@gweth.co.ke*	+254712424242	94030-80107	MOMBASA
105.	H.W. GICHOHI & COMPANY	PF/11	*hwgichohi@hwgichohi.co.ke*	+254720398102	P.O. BOX 34694 - 00100 NAIROBI	NAIROBI
106.	HAMO & ASSOCIATES	P/2454	*hamoassociates@gmail.com*	+254728002661	P.O.BOX 2677 KISII	KISII
107.	HENKA CERTIFIED PUBLIC ACCOUNTANT	9613	*henkacpak@gmail.com*	+254720712384	65966	NAIROBI
108.	HENRY SMITH & WILSON	453481	*info@henrysmithwilson.co.ke*	+254722602745	P.O. BOX 9937-00100, NAIROBI	NAIROBI
109.	HESANGO & ASSOCIATES	BN/2016/441230	*hesango@yahoo.com*	+254725851030	P.O BOX 3508 - 40200	KISII
110.	HUDSON & ASSOCIATES	9193	*hnguu@yahoo.com*	+254722762534	P.O. BOX 4983-00200	NAIROBI
111.	ILIA & ASSOCIATES LLP	123	*info@iliaccounting.com*	+254726489586	67048-00200	NAIROBI
112.	J M GITAU & COMPANY	PF/383	*jemagitau@gmail.com*	+254721708649	100149-00101	NAIROBI
113.	J N MATHEKA & ASSOCIATES	6060	*jnmatheka@gmail.com*	+254722387392	74442-00100	NAIROBI
114.	J. M. GATHAIYA & CO	P/1095	*jmgathaiyaco@yahoo.co.uk*	+254722562293	44982	KAJIADO
115.	J. MEMBA & ASSOCIATES	BN/2016/403081	*kerandiz@yahoo.com*	+254726039950	P.O BOX 13364 - 00200	NAIROBI

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117.	JACKSON WETOSI & ASSOCIATES	207382	jwetosiassociates@yahoo.com	+254722448995	P.O BOX 76-50200	BUNGOMA
118.	JACOB & ASSOCIATES	P/2148	jacobassociates2016@gmail.com	+254722838274	P O Box 16264-00100	NAIROBI
119.	JAMES & COMPANY ASSOCIATES	PF/378	jamesandako@yahoo.com	+254720746179	Box 46762 -00100 Nairobi	NAIROBI
120.	JAMES AGGREY & ASSOCIATES	345088	jaggrey2000@gmail.com	+254722989425	73754, 00200	NAIROBI
121.	JAMES KIMEU AND ASSOCIATES	PF/722	jamesnthiwa@gmail.com	+254717036995	31831 00600	NAIROBI
122.	JAY CONSULTING & ASSOCIATES	PF/1179	jnconsultingcpak@gmail.com	+254726901279	28234	NAIROBI
123.	JAYVIN & ASSOCIATES	PF/991	jayvinassociates21@gmail.com	+254722365864	101117 - 00101	NAIROBI
124.	JEKIBS CONSULTING	BN-P6CRVMY	info@jkbconsultants.com	+254727099299	PO BOX 14426-00100-GPO	NAIROBI
125.	JK MUTISO & ASSOCIATES	BN-AAA0DRI9	jkmutisoassociates@gmail.com	+254721214210	6080-00100	MACHAKOS
126.	JM ASSOCIATES LIMITED LIABILITY PARTNERSHIP	LLP-WRV1G3	info@jmassociates.co.ke	+254703928173	PO.BOX 23598,00625	NAIROBI
127.	JM OSIAGO & ASSOCIATES	BN/2012/196926	jmosiagoandassociates@gmail.com	+254720795452	P.O. BOX 69804-00400	NAIROBI
128.	JOBSON AND COMPANY	BN-P6CYM668	jobmokaya70@yahoo.com	+254728490735	P.O. BOX 19437-00100	NAIROBI
129.	JOEL MUNYAO AND ASSOCIATES	PF/1170	joelmunyao.associates@gmail.com	+254717638013	P.O.BOX 28497 00200	NAIROBI
130.	JOHNMO & ASSOCIATES	PN-9PCGMKAJ	johnmoassociates@gmail.com	+254721906672	17813 00100 NAIROBI	NAIROBI
131.	JONNELS AND COMPANY	117285	jonnelscpak1985@gmail.com	+254722523163	P.O BOX 57242 - 00200	NAIROBI
132.	JOSEPH KIMATHI	514454	wawerukimathiassociates@gmail.com	+254722895004	3584 - 80100	MOMBASA
133.	JOSIAH , SALAH & ASSOCIATES	392145	info@josiahsalah.co.ke	+254720980979	5360-00100	NAIROBI
134.	JULIE WARD & COMPANY	PF/891	info@juliewardcompany.co.ke	+254724507033	P.O. BOX 321-40100 KISUMU	KISUMU
135.	K.NJOROGE & COMPANY	314669	jkn@knjoroge.co.ke	+254722526849	P.O.BOX 57079-00200 NAIROBI	NAIROBI
136.	KAGEA & ASSOCIATES	132469	stkkagea@gmail.com	+254722747117	P. O. Box : 3664 - 20100	NAKURU
137.	KAGO MUKUNYA AND ASSOCIATES	168900	kagomukunya99@yahoo.com	+254722489332	30362-00100	NAIROBI
138.	KAHORO AND ASSOCIATES	P/2768	kahoroandassociates@gmail.com	+254720264670	P.O BOX 2323-20100	NAKURU
139.	KAHURE & COMPANY	PF/1011	kahurej@yahoo.com	+254725265150	103645-00101 Nairobi	NAIROBI
140.	KALAMA AND ASSOCIATES LLP	LLP-VM1Y6JV	enquiry@kalamaassociates.com	+254722390738	P O BOX 82715-80100 MOMBASA	MOMBASA
141.	KAMAU JULLY ASSOCIATES	BN/2008/2419	kamaujully@yahoo.co.uk	+254721730894	P. O. Box 98907-80100 MOMBASA	MOMBASA
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