



March 2017

# 2016 LOBBYING DISCLOSURE

## Observations on Lobbyists' Compliance with Disclosure Requirements

# GAO Highlights

Highlights of [GAO-17-385](#), a report to congressional committees

## Why GAO Did This Study

The LDA, as amended, requires lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions. The law also requires that GAO annually audit lobbyists' compliance with the LDA. GAO's objectives were to (1) determine the extent to which lobbyists can demonstrate compliance with disclosure requirements, (2) identify challenges to compliance that lobbyists report, and (3) describe the resources and authorities available to USAO in its role in enforcing LDA compliance, and the efforts USAO has made to improve enforcement. This is GAO's 10th report under the mandate.

GAO reviewed a stratified random sample of 78 quarterly disclosure LD-2 reports filed for the third and fourth quarters of calendar year 2015 and the first and second quarters of calendar year 2016. GAO also reviewed 2 random samples totaling 160 LD-203 reports from year-end 2015 and midyear 2016. This methodology allowed GAO to generalize to the population of 46,450 disclosure reports with \$5,000 or more in lobbying activity, and 22,820 reports of federal political campaign contributions. GAO met with officials from USAO to obtain status updates on its efforts to focus resources on lobbyists who fail to comply.

GAO provided a draft of this report to the Attorney General for review and comment. The Department of Justice provided technical comments, which GAO incorporated as appropriate. GAO is not making any recommendations in this report.

View [GAO-17-385](#). For more information, contact Yvonne D. Jones at (202) 512-2717 or [jonesy@gao.gov](mailto:jonesy@gao.gov).

March 2017

## 2016 LOBBYING DISCLOSURE

### Observations on Lobbyists' Compliance with Disclosure Requirements

## What GAO Found

For the 2016 reporting period, most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended (LDA). For lobbying disclosure (LD-2) reports filed during the third and fourth quarters of 2015 and the first and second quarters of 2016, GAO estimates that

- 90 percent of lobbyists filed required reports for the quarter in which they first registered; the figure below describes the filing process and enforcement;
- 83 percent (down from 92 percent in 2015) could provide documentation for income and expenses; and
- 94 percent filed year-end 2015 LD-203 reports as required.

These findings, with the exception of fewer lobbyists who could produce documentation for income and expenses, are generally consistent with prior reports GAO issued for the 2010 through 2015 reporting periods. Although the estimated decline in lobbyists who could document expenses is notable, the decrease is not statistically significant.

As in GAO's other reports, some lobbyists were still unclear about the need to disclose certain previously held covered positions, such as paid congressional internships or certain executive agency positions. GAO estimates that 15 percent of all LD-2 reports may not have properly disclosed 1 or more previously held covered positions. However, over the past several years of reporting on lobbying disclosure, GAO has found that most lobbyists in the sample rated the terms associated with LD-2 reporting as "very easy" or "somewhat easy" to understand.

The U.S. Attorney's Office for the District of Columbia (USAO) stated it has sufficient resources and authority to enforce compliance with the LDA. USAO continued its efforts to bring lobbyists into compliance by prompting them to file reports or applying civil penalties.

## Disclosure Process for Lobbying Firms



Lobbyists or lobbying firms enter into an **agreement** with new client.

Within 45 days of being employed or retained to make lobbying contacts on behalf of a client, the lobbyist must register by **filing an LD-1** form with the Secretary of the Senate and the Clerk of the House.

**File LD-2** quarterly report of lobbying activities for each registration filed to maintain an active status.

**File LD-203** disclosing certain political contributions 30 days after the end of a semiannual period.

Lobbyists or lobbying firms who do not comply with filing requirements will be notified by the Secretary of the Senate and the Clerk of the House. Further **noncompliance** could result in the Office of the United States Attorney imposing civil or criminal penalties.

Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-17-385

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### Abbreviations

Clerk of the House	Clerk of the House of Representatives
FEC	Federal Election Commission
HLOGA	Honest Leadership and Open Government Act of 2007
LDA	Lobbying Disclosure Act of 1995
USAO	U.S. Attorney's Office for the District of Columbia
SAUSA	Special Assistant United States Attorneys

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March 31, 2017

### Congressional Committees

The Honest Leadership and Open Government Act of 2007 (HLOGA) amended the Lobbying Disclosure Act of 1995 to require lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions.<sup>1</sup> HLOGA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA requires us to annually audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995, as amended (LDA), by reviewing publicly available lobbying registrations and other matters.<sup>2</sup> This is our 10th report under this mandate.<sup>3</sup>

As with our prior reports, our objectives were to (1) determine the extent to which lobbyists can demonstrate compliance with the requirements for registrations and reports filed under the LDA; (2) identify any challenges and potential improvements to compliance by lobbyists, lobbying firms, and registrants; and (3) describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) in its role in enforcing LDA compliance and the efforts it has made to improve that enforcement.

To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 78 quarterly lobbying disclosure (LD-2) reports with income and expenses of \$5,000 or more filed during the third and fourth quarters of calendar year 2015 and the first and second quarters of calendar year 2016.<sup>4</sup> We selected the randomly sampled reports from the publicly downloadable database maintained by the Clerk of the House of Representatives (Clerk of the

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<sup>1</sup>Pub. L. No. 110-81, 121 Stat. 735 (Sept. 14, 2007) *codified at* 2 U.S.C. §§ 1601-1614.

<sup>2</sup>2 U.S.C. § 1614.

<sup>3</sup>A complete list of our prior related reports is included at the end of this report.

<sup>4</sup>We originally selected 80 reports for review. During our review, we identified two reports that were not associated with any lobbying activity. These cases were excluded from the scope of our review.

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House).<sup>5</sup> This methodology allows us to generalize some elements to the population of LD-2 reports. We then contacted each lobbyist or lobbying firm in our sample.<sup>6</sup> We asked them to provide written documentation for key elements of their LD-2 reports, including the amount of income reported for lobbying activities, the amount of expenses reported, the houses of Congress or federal agencies lobbied, lobbying issue areas, and the names of lobbyists listed in the report. We also reviewed whether lobbyists listed on the LD-2 reports properly disclosed prior covered official positions, and whether the lobbyists filed the semiannual report of federal political contributions. All lobbyists in our sample responded to our requests to discuss documentation with us. A complete description of our methodology can be found in appendix I. Appendix II contains a list of lobbyists and clients whose LD-2 reports we randomly selected for our review.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2015 and midyear 2016 semiannual political contributions (LD-203) reports. The samples contain 80 LD-203 reports that have contributions listed and 80 LD-203 reports that list no contributions. We selected the randomly sampled reports from the publicly downloadable contributions database maintained by the Clerk of the House (see appendix III for a list of lobbyists and lobbying firms randomly selected for our review of LD-203 reports). We then checked the contributions reported in the Federal Election Commission's (FEC) database against the contributions identified in our sample to determine whether all contributions reported in the FEC database were also reported on the LD-203s as required. We contacted lobbyists and asked

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<sup>5</sup>Our sample is only one of a large number of samples that we might have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our estimate as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples we could have drawn. Unless otherwise stated, all percentage estimates have a maximum 95 percent confidence interval of within 12.1 percentage points or less of the estimate. For prior LD-2 reviews, we have drawn stratified random samples of 25 to 27 cases per quarter to attain approximately 100 completed cases each review. For our 2015 report, we reduced this sample size to 80.

<sup>6</sup>Although we contacted each lobbying firm, lobbying sole proprietorship, and organization with in-house lobbyists in our sample, we did not always meet with the lobbyists identified as the point of contact or with the actual lobbyists. We met with individuals representing the lobbyists in our sample. For the purposes of this review, we use the term lobbyists to refer to lobbyists, lobbying firms, organizations with in-house lobbyists, and individuals representing the lobbyists who were present during the review.



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them to provide documentation to clarify differences we observed. This methodology allows us to generalize to the population of LD-203 reports both with and without contributions.

To determine whether lobbyists were meeting the requirement to file an LD-2 report for the quarter in which they registered, we compared new registrations (LD-1) filed in the third and fourth quarters of 2015, and the first and second quarters of 2016 to the corresponding LD-2 reports on file with the Clerk of the House.

To assess the reliability of the data used, we reviewed available documentation and interviewed knowledgeable officials. We found the data to be sufficiently reliable for the purposes of our reporting objectives. The details of the data reliability assessments are in appendix I.

To identify challenges and potential improvements to compliance, we used a structured web-based survey to obtain views from lobbyists included in our sample of reports.

To describe the resources and authorities available to USAO and its efforts to improve LDA enforcement, we interviewed USAO officials and obtained information about their system's capabilities to track enforcement and compliance trends, and the referral data that it receives from the Secretary of the Senate and the Clerk of the House.

The mandate does not require us to identify lobbyist organizations that failed to register and report in accordance with LDA requirements. The mandate also does not require us to determine whether reported lobbying activity or political contributions represented the full extent of lobbying activities that took place.

We conducted this performance audit from April 2016 to March 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing their lobbying activity. Lobbyists are required to file their registrations and

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reports electronically with the Secretary of the Senate and the Clerk of the House through a single entry point. Registrations and reports must be publicly available in downloadable, searchable databases from the Secretary of the Senate and the Clerk of the House. No specific statutory requirements exist for lobbyists to generate or maintain documentation in support of the information disclosed in the reports they file. However, guidance issued by the Secretary of the Senate and the Clerk of the House recommends that lobbyists retain copies of their filings and documentation supporting reported income and expenses for at least 6 years after they file their reports.

The LDA requires that the Secretary of the Senate and the Clerk of the House provide guidance and assistance on the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House review the guidance semiannually. It was last revised June 15, 2016, to (among other issues) clarify the treatment of outside retained lobbyists, clarify issues around rounding income and expenses, and state that lobbyists should identify the specific organizations or bureaus lobbied. The guidance defines terms in the LDA, elaborates on the registration and reporting requirements, includes specific examples of different scenarios, and explains why certain scenarios prompt or do not prompt disclosure under the LDA. The Secretary of the Senate and the Clerk of the House's Offices told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us they e-mail registered lobbyists quarterly with guidance on common compliance issues as well as reminders to file reports by the due dates.

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation, who has made more than 1 lobbying contact (written or oral communication to covered officials, such as a high-ranking agency official or a Member of Congress made on behalf of a client), and whose lobbying activities represent at least 20 percent of the time that he

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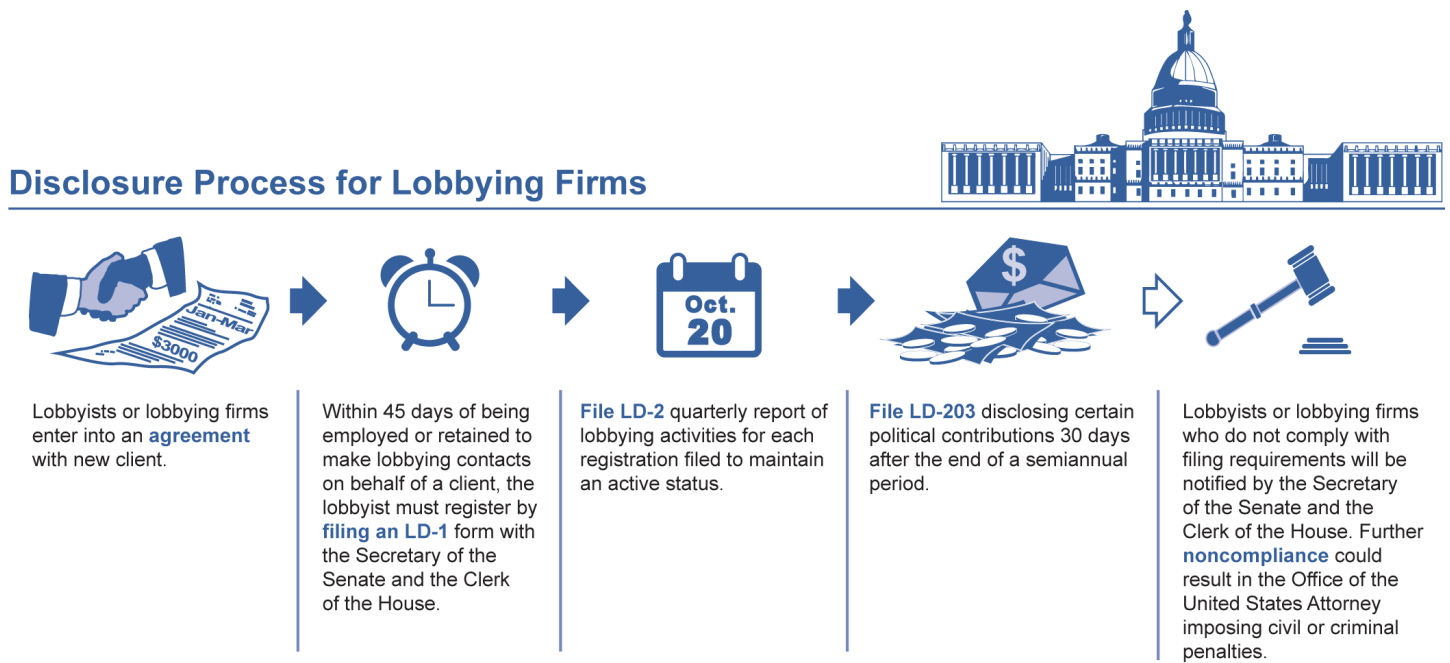
or she spends on behalf of the client during the quarter.<sup>7</sup> Lobbying firms are persons or entities that have one or more employees who lobby on behalf of a client other than that person or entity.<sup>8</sup> Figure 1 provides an overview of the registration and filing process.

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<sup>7</sup>2 U.S.C. § 1602(10). The LDA defines a covered executive branch official as the President, Vice President, an officer or employee, or any other individual functioning in the capacity of such an officer or employee of the Executive Office of the President; an officer or employee serving in levels I through V of the Executive Schedule; members of the uniformed services whose pay grade is at or above O-7; and any officer or employee serving in a position of a confidential, policy-determining, policy-making, or policy advocating character who is excepted from competitive service as determined by the Office of Personnel Management (commonly called Schedule C employees). The LDA defines a covered legislative branch official as a member of Congress, an elected officer of either house of Congress, or any employee or any other individual functioning in the capacity of an employee of a member, a committee of either house of Congress, the leadership staff of either house of Congress, a joint committee of Congress, or a working group or caucus organized to provide legislative services or other assistance to members. 2 U.S.C. § 1602(3), (4). Lobbying activities include not only direct lobbying contacts but also efforts in support of such contacts, such as preparation and planning activities, research, and other background work that is intended for use in contacts. 2 U.S.C. § 1602(7).

<sup>8</sup>2 U.S.C. § 1602(9).

Figure 1: Lobbying Disclosure Process



Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-17-385

Lobbying firms are required to register with the Secretary of the Senate and the Clerk of the House for each client if the firms receive or expect to receive more than \$3,000 in income from that client for lobbying activities.<sup>9</sup> Lobbyists are also required to submit an LD-2 quarterly report for each registration filed. The LD-2s contain information that includes:

- the name of the lobbyist reporting on quarterly lobbying activities;
- the name of the client for whom the lobbyist lobbied;
- a list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any lobbyists served in covered positions in the executive or legislative branch such as high-ranking agency officials or congressional staff positions, in the previous 20 years;

<sup>9</sup>Organizations employing in-house lobbyists file only one registration. An organization is exempt from filing if total expenses in connection with lobbying activities are not expected to exceed \$12,500. Amounts are adjusted for inflation and published in LDA guidance.

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- codes describing general issue areas, such as agriculture and education;
  - a description of the specific lobbying issues;
  - houses of Congress and federal agencies lobbied during the reporting period; and
  - reported income (or expenses for organizations with in-house lobbyists) related to lobbying activities during the quarter (rounded to the nearest \$10,000).

The LDA also requires lobbyists to report certain political contributions semiannually in the LD-203 report. These reports must be filed 30 days after the end of a semiannual period by each lobbying firm registered to lobby and by each individual listed as a lobbyist on a firm's lobbying report. The lobbyists or lobbying firms must:

- list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which he or she contributed at least \$200 in the aggregate during the semiannual period;
- report contributions made to presidential library foundations and presidential inaugural committees;
- report funds contributed to pay the cost of an event to honor or recognize a covered official, funds paid to an entity named for or controlled by a covered official, and contributions to a person or entity in recognition of an official, or to pay the costs of a meeting or other event held by or in the name of a covered official; and
- certify that they have read and are familiar with the gift and travel rules of the Senate and House and that they have not provided, requested, or directed a gift or travel to a member, officer, or employee of Congress that would violate those rules.

The Secretary of the Senate and the Clerk of the House, along with USAO are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing if they are not complying with the LDA reporting. Subsequently, they refer those lobbyists who fail to provide an appropriate response to USAO. USAO researches these referrals and sends additional noncompliance notices to the lobbyists or lobbying firms, requesting that they file reports or terminate their registration. If USAO does not receive a response after 60 days, it decides whether to pursue a civil or criminal case against each noncompliant lobbyist. A civil case could lead to penalties up to \$200,000 for each violation, while a criminal case—usually

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pursued if a lobbyist's noncompliance is found to be knowing and corrupt—could lead to a maximum of 5 years in prison.

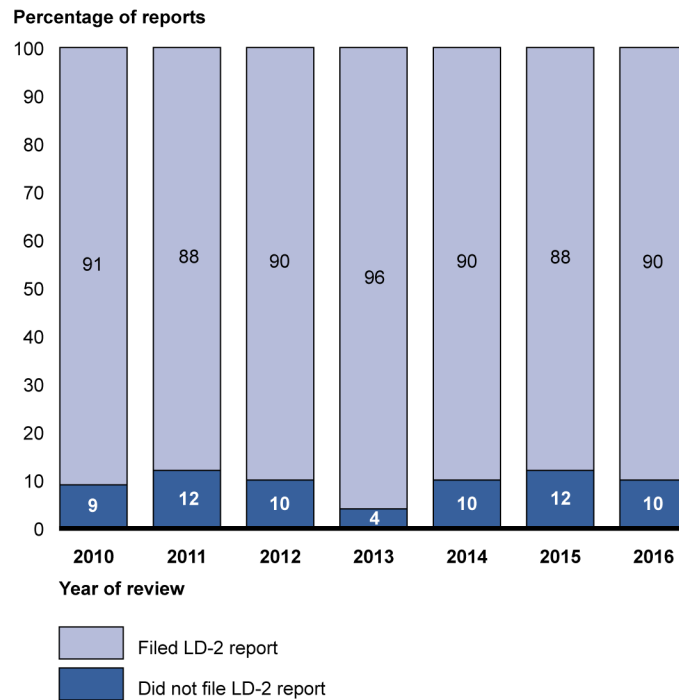
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## Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

Generally, under the LDA, the lobbyist must register by filing an LD-1 form with the Secretary of the Senate and the Clerk of the House within 45 days of being employed or retained to make a lobbying contact on behalf of a client. Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 2,803 new registrations we identified for the third and fourth quarters of 2015 and the first and second quarters of 2016, we matched 2,513 of them (89.7 percent) to corresponding LD-2 reports filed within the same quarter as the registration. These results are consistent with the findings we have reported in prior reviews. We used the House lobbyists' disclosure database as the source of the reports. We also used an electronic matching algorithm that allows for misspellings and other minor inconsistencies between the registrations and reports. Figure 2 shows lobbyists filed disclosure reports as required for most new lobbying registrations from 2010 through 2016.

**Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial LD-2 Reports from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

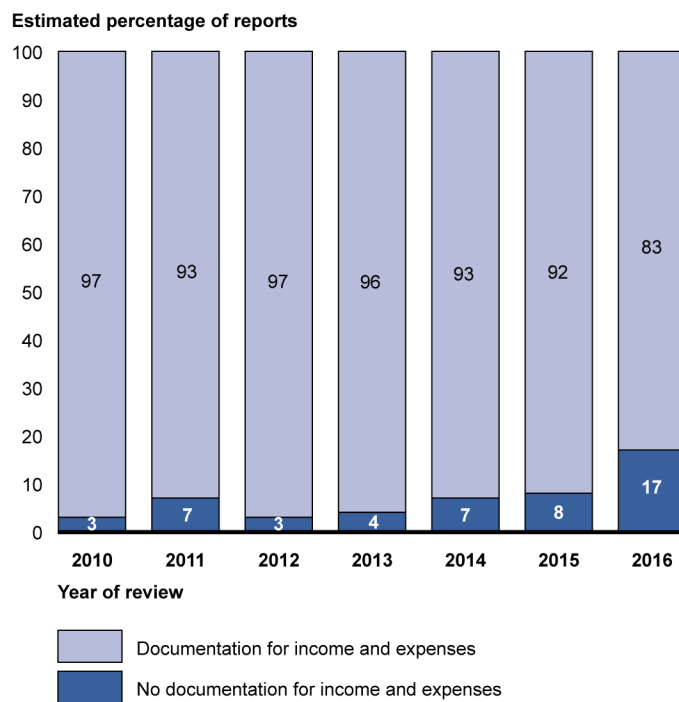
**For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements but Fewer Lobbyists Provided Documentation for Their Income and Expenses**

For selected elements of lobbyists' LD-2 reports that can be generalized to the population of lobbying reports, our findings have been consistent from year to year.<sup>10</sup> Most lobbyists reporting \$5,000 or more in income or expenses provided written documentation to varying degrees for the reporting elements in their disclosure reports. For this year's review, lobbyists for an estimated 83 percent of LD-2 reports provided written documentation for the income and expenses reported for the third and fourth quarters of 2015 and the first and second quarters of 2016. Figure 3 shows that for most LD-2 reports, lobbyists provided documentation for

<sup>10</sup>The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12.1 percentage points or less. To assess the change, if any, of these estimates from year to year, we used statistical tests that adjusted for multiple comparisons across the 7 years included in our analysis. The result of the tests showed that the year to year comparisons were not statistically significant at the 95 percent confidence level.

income and expenses for sampled reports from 2010 through 2016. Although the estimated decline from 92 percent in 2015 to 83 percent in 2016 is notable, our analysis does not provide sufficient evidence of a statistically significant decrease in the percentage of lobbyists who have documentation for income and expenses. The difference in the estimates may be due to random variation or factors we have not yet identified.

**Figure 3: Estimated Percentage of LD-2 Reports with Documentation for Income and Expenses from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.



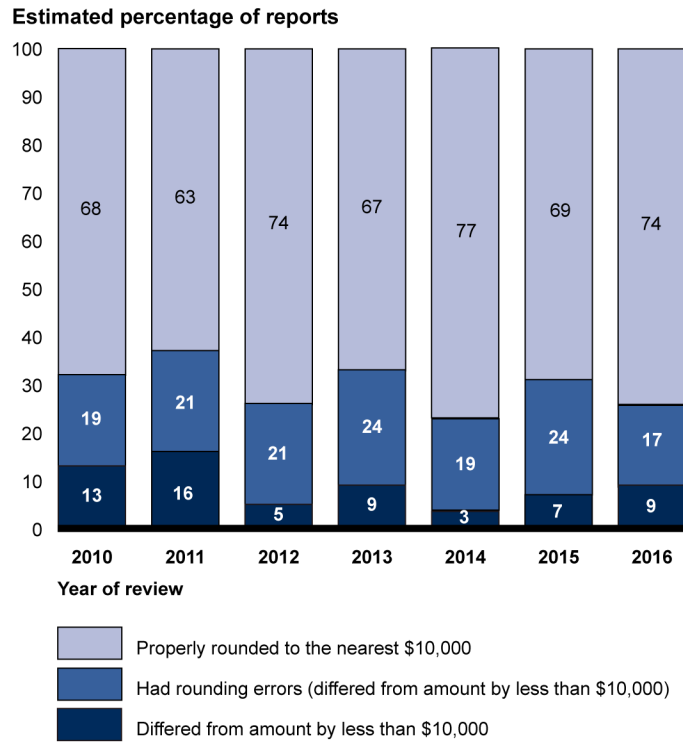
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Figure 4 shows that for some LD-2 reports, lobbyists did not round their income or expenses as the guidance requires. In 2016, we identified 26 percent of reports that did not round reported income or expenses according to the guidance. We have found that rounding difficulties have been a recurring issue on LD-2 reports from 2010 through 2016.<sup>11</sup> As we previously reported, several lobbyists who listed expenses told us that based on their reading of the LD-2 form they believed they were required to report the exact amount. While this is not consistent with the LDA or the guidance, this may be a source of some of the confusion regarding rounding errors. In 2016, the guidance was updated to include an additional example about rounding expenses to the nearest \$10,000. In 2016, 9 percent of lobbyists reported the exact amount of income or expenses.

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<sup>11</sup>Under the LDA guidance, both the lobbying firm reporting income and the organizations reporting expenses are to provide a good faith estimate of the actual dollar amount rounded to the nearest \$10,000. Our estimate of the number of reports with rounding errors includes reports that disclosed the exact amount of income from or expenditures on lobbying activities, but failed to round to the nearest \$10,000 as required.

**Figure 4: Estimated Percentage of LD-2 Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2016**

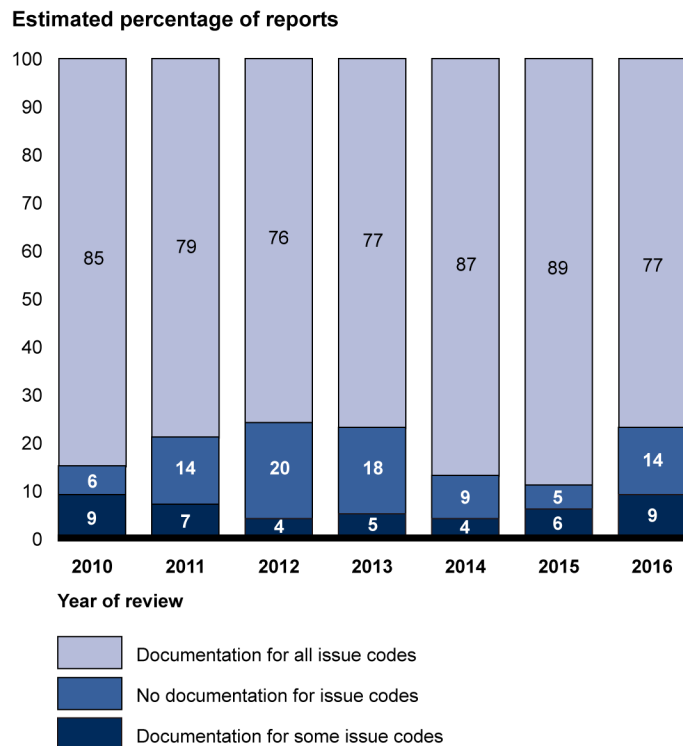


Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer. In 2014, the percentage does not total 100 due to rounding.

The LDA requires lobbyists to disclose lobbying contacts made with federal agencies on behalf of the client for the reporting period. This year, of the 78 LD-2 reports in our sample, 31 reports disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all lobbying activities at executive branch agencies for 11 LD-2 reports.<sup>12</sup> Figures 5 through 9 show that lobbyists for most LD-2 reports provided documentation for selected elements of their LD-2 reports from 2010 through 2016.

**Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2016**

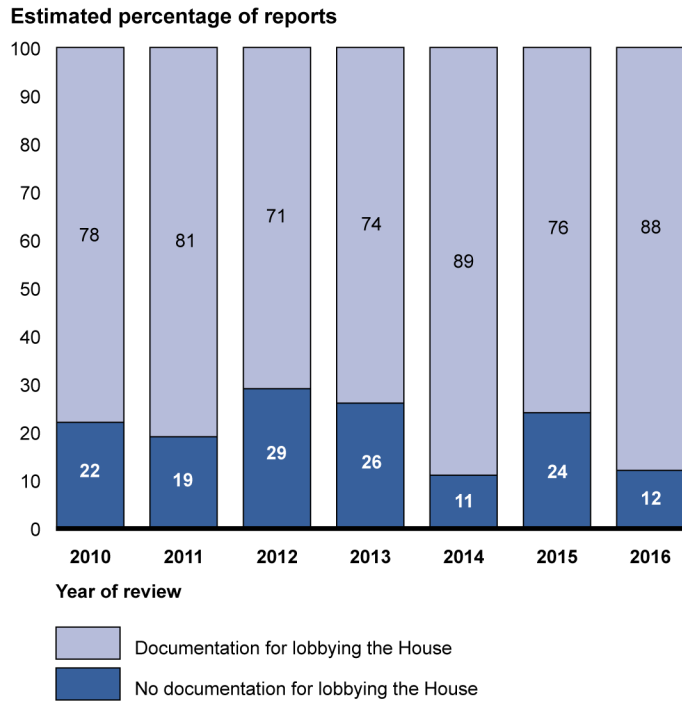


Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.

<sup>12</sup>The sample size of LD-2 reports that reported contact with federal agencies is smaller than the 78 LD-2 reports that were included in our sample and used to generate percentage sums for other selected reporting elements. The size is also too small to generate estimated percentages or to make comparisons across the reviews.

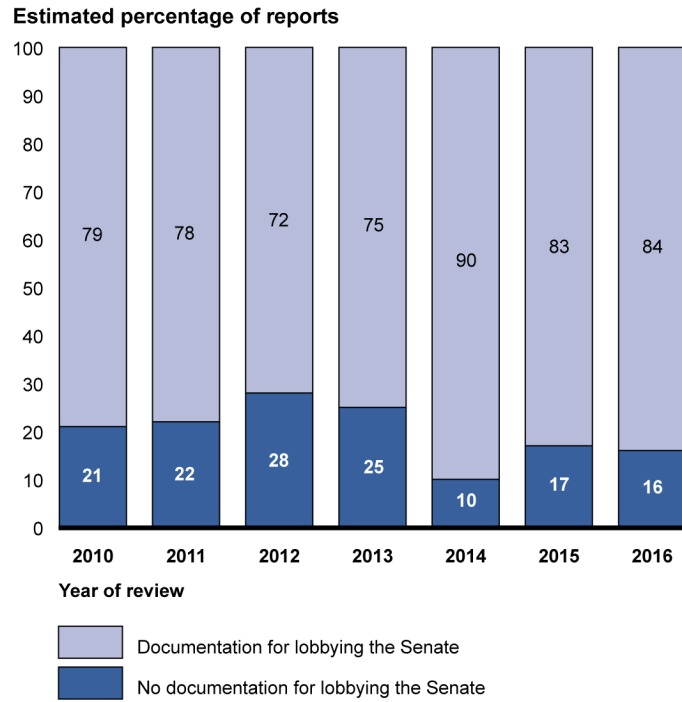
**Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.

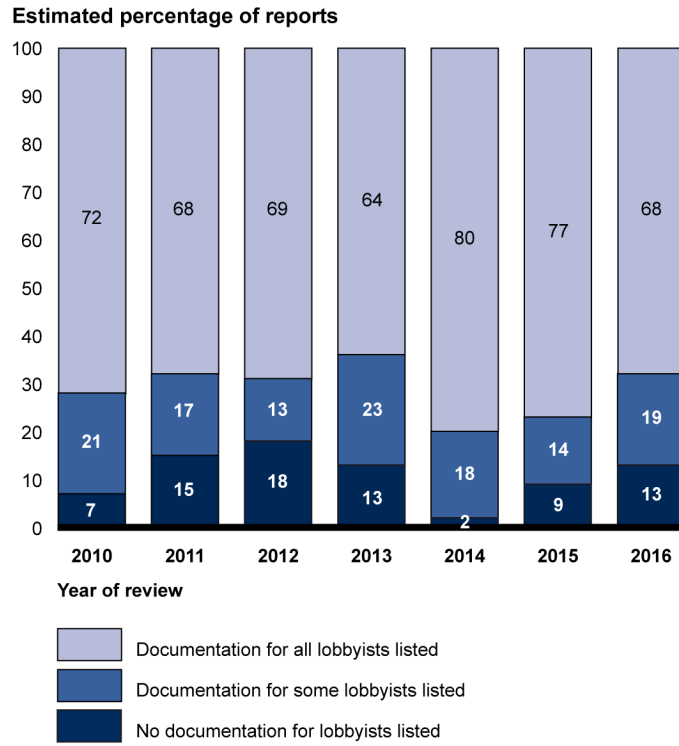
**Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.

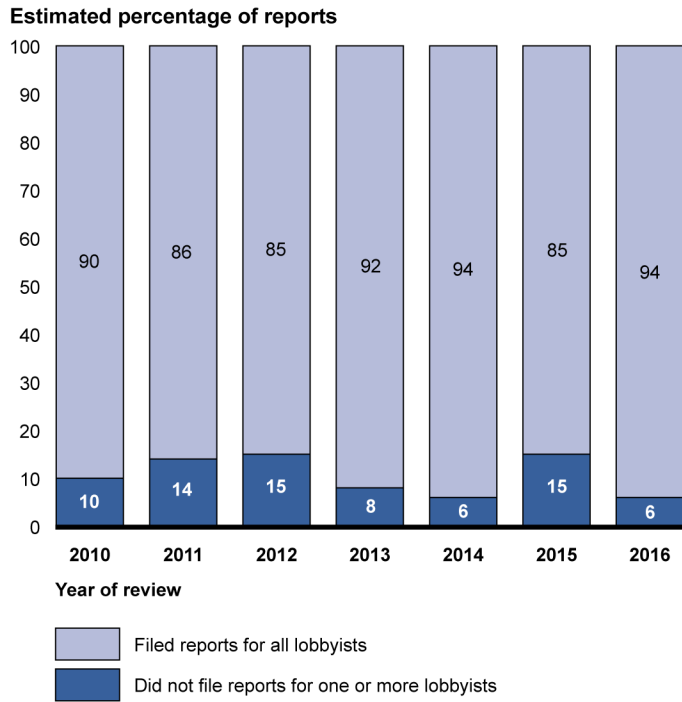
**Figure 8: Extent to Which Lobbyists Provided Documentation for Individual Lobbyists Listed from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.

**Figure 9: Extent to Which Lobbyists on LD-203 Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2016**



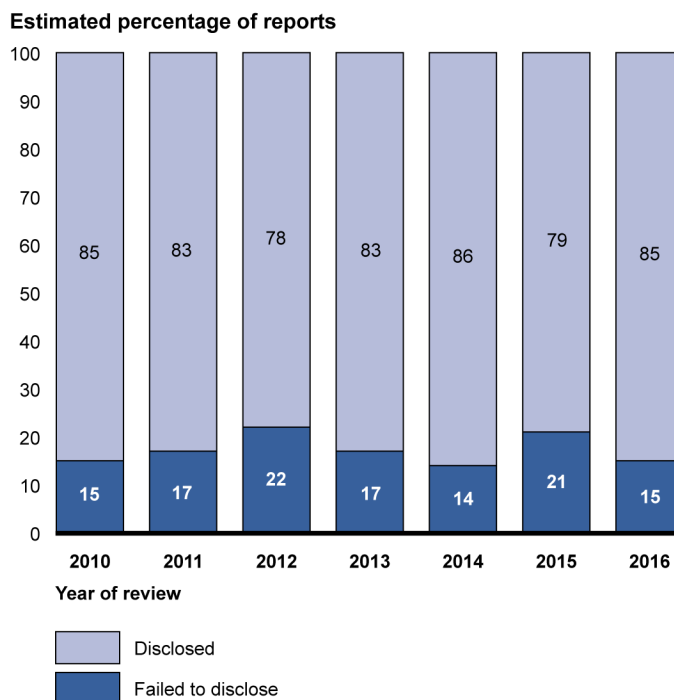
Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.

## For Some LD-2 Reports, Lobbyists May Have Failed to Disclose Their Previously Held Covered Positions

The LDA requires a lobbyist to disclose previously held covered positions in the executive or legislative branch, such as high-ranking agency officials and congressional staff, when first registering as a lobbyist for a new client. This can be done either on the LD-1 or on the LD-2 quarterly filing when added as a new lobbyist. This year, we estimate that 15 percent of all LD-2 reports may not have properly disclosed 1 or more previously held covered positions as required. As in our other reports, some lobbyists were still unclear about the need to disclose certain covered positions, such as paid congressional internships or certain executive agency positions. Figure 10 shows the extent to which lobbyists may not have properly disclosed 1 or more covered positions as required from 2010 through 2016.

**Figure 10: Estimated Percentage of LD-2 Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions from 2010 through 2016**



Source: GAO analysis. | GAO-17-385

Note: Estimated percentages have a margin of error of 12.5 percentage points or fewer.



## Some Lobbyists Amended Their Disclosure Reports after We Contacted Them

Lobbyists amended 10 of the 78 LD-2 disclosure reports in our original sample to make changes to previously reported information after we contacted them. Of the 10 reports, 4 were amended after we notified the lobbyists of our review, but before we met with them. An additional 6 of the 10 reports were amended after we met with the lobbyists to review their documentation. We consistently find a notable number of amended LD-2 reports in our sample each year following notification of our review. This suggests that sometimes our contact spurs lobbyists to more closely scrutinize their reports than they would have without our review. Table 1 lists reasons lobbying firms in our sample amended their LD-1 or LD-2 reports.

**Table 1: Reasons Lobbyists in Our Sample Amended Their Disclosure Reports**

	Number of times reason was selected
Update covered position	3
Change House, Senate, or executive branch agency lobbying activity	5
Updated income or expenses	2
Change individuals who acted as lobbyists	2

Source: GAO analysis. | GAO-17-385

Note: Some reports were amended for more than one reason.

## Most LD-203 Contribution Reports Disclosed Political Contributions Listed in the Federal Election Commission Database

As part of our review, we compared contributions listed on lobbyists' and lobbying firms' LD-203 reports against those political contributions reported in the Federal Election Commission (FEC) database to identify whether political contributions were omitted on LD-203 reports in our sample. The sample of LD-203 reports we reviewed contained 80 reports with contributions and 80 reports without contributions. We estimate that overall for 2016, lobbyists failed to disclose 1 or more reportable contributions on 5 percent of reports.<sup>13</sup> For this element in reports prior to 2014, we reported an estimated minimum percentage of reports disclosing contributions based on a one-sided 95 percent confidence interval rather than the estimated proportion as shown here. Estimates in the table have a maximum margin of error of 9.6 percentage points. The year to year differences are not statistically significant.

<sup>13</sup>We did not estimate the percentage of other non-FEC political contributions that were omitted because they tend to constitute a small minority of all listed contributions and cannot be verified against an external data source.

Table 2 illustrates that from 2010 through 2016 most lobbyists disclosed FEC-reportable contributions on their LD-203 reports as required. In 2016, 9 LD-203 reports were amended in response to our review.

**Table 2: Percentage of LD-203 Reports that Omitted One or More Political Contributions from 2010-2016**

Year of Review	2010	2011	2012	2013	2014	2015	2016
Number of reports with contributions that had one or more omissions	7	12	14	10 <sup>a</sup>	8	11	9
Number of reports without contributions that had one or more omissions	1	2	4	0	1	0	1
Estimated percentage of all reports with one or more omissions	4%	9%	9%	4%	4%	4%	5%

Legend n=80, except where noted with <sup>a</sup> where n=79  
 Source: GAO analysis. | GAO-17-385

## Most Lobbying Firms Found It Easy to Comply with Disclosure Requirements and Understood Lobbying Terms

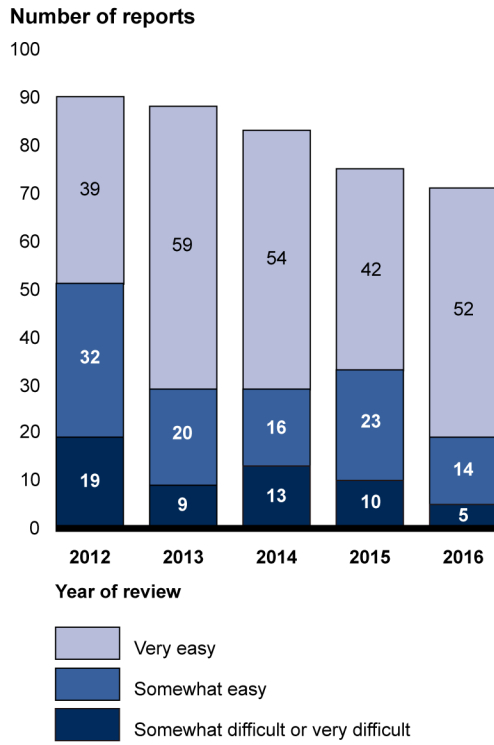
As part of our review, 73 different lobbying firms<sup>14</sup> were included in our 2016 sample of LD-2 disclosure reports.<sup>15</sup> Consistent with prior reviews, most lobbying firms reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 73 different lobbying firms in our sample, 14 reported that the disclosure requirements were “very easy,” 52 reported them “somewhat easy,” and 5 reported them “somewhat difficult” or “very difficult” (see figure 11).<sup>16</sup>

<sup>14</sup>The use of the term “lobbying firms” in this context includes organizations with in-house lobbyists.

<sup>15</sup>The number of different lobbying firms is 73, which is less than our original sample of 80 reports because some lobbying firms had more than 1 LD-2 report included in our sample. We calculated responses based on the number of different lobbying firms that we contacted rather than the number of interviews. Prior to our calculations, we removed the duplicate lobbying firms based on the most recent date of their responses. For those cases with the same response date, we kept the cases with the smallest assigned case identification number to maintain a consistent decision rule.

<sup>16</sup>Of the 73 different lobbying firms, 2 did not respond to the question about ease of compliance with reporting requirements. Although the percentage estimates from our sample of LD-2 reports are generalizable to all LD-2 reports, results from the analysis of lobbying firm opinions are not generalizable. Our sample was designed to develop population estimates of the accuracy of information on LD-2 reports. It was not designed to estimate lobbyist opinions.

**Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2016**

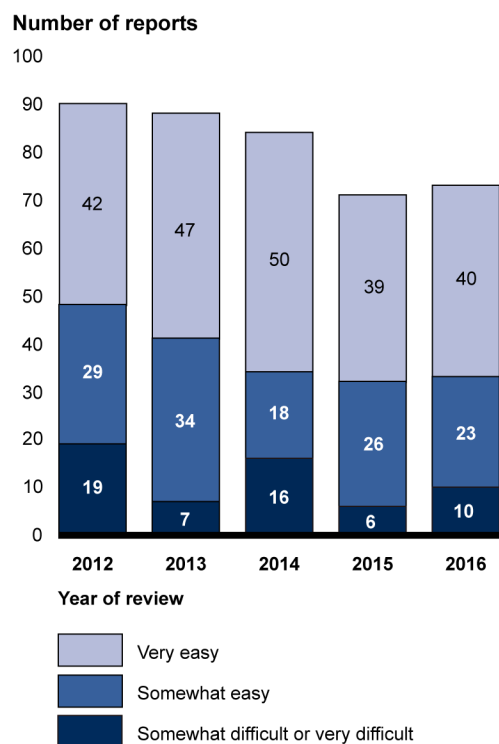


Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.

Most lobbying firms we surveyed rated the definitions of terms used in LD-2 reporting as “very easy” or “somewhat easy” to understand with regard to meeting their reporting requirements. This is consistent with prior reviews. Figures 12 through 16 show what lobbyists reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2012 through 2016.<sup>17</sup>

**Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2016**

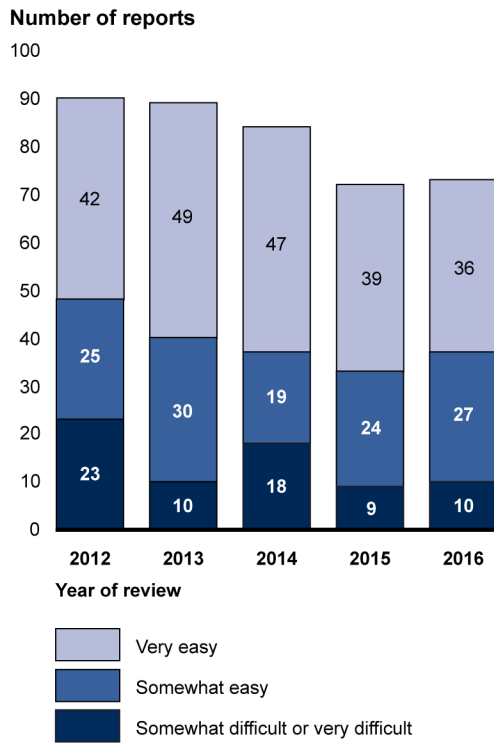


Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.

<sup>17</sup>Some lobbying firms may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore, the number of responses may be inconsistent with the number of different lobbying firms in figures 12 through 16.

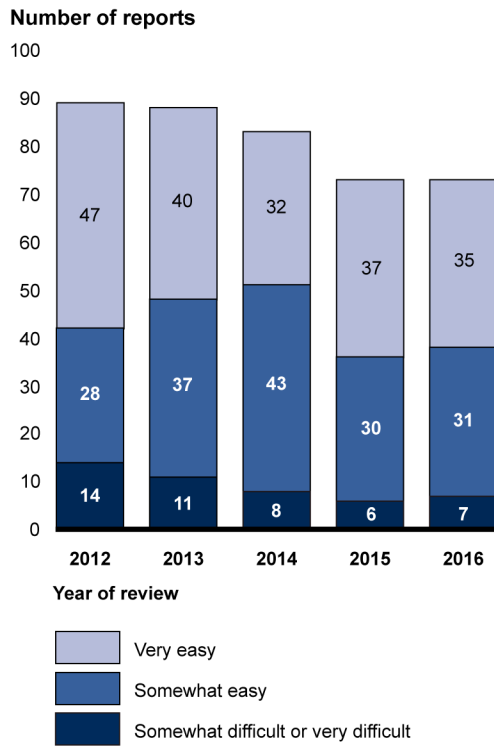
**Figure 13: Ease of Understanding the Term “Lobbying Activities” from 2012 through 2016**



Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.

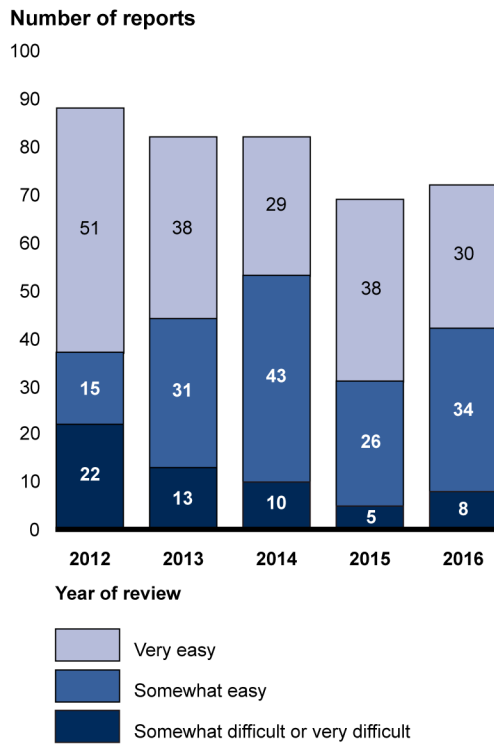
**Figure 14: Ease of Understanding Issue Codes from 2012 through 2016**



Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.

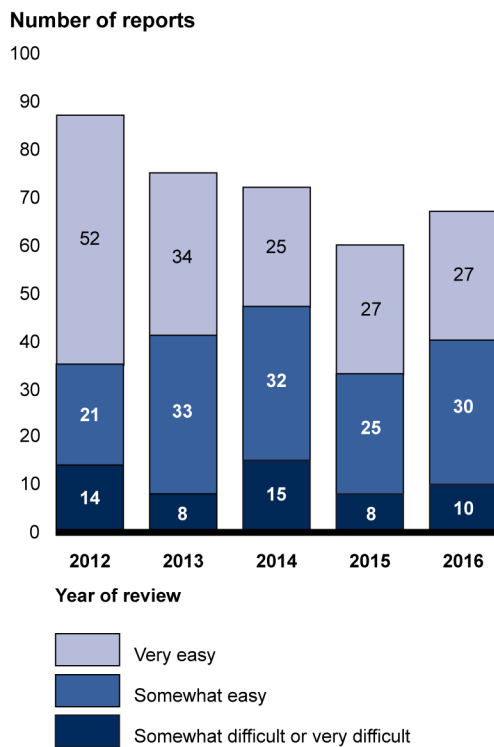
**Figure 15: Ease of Understand the Lobbying Term “Covered Positions” from 2012 through 2016**



Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.

**Figure 16: Ease of Understanding the Lobbying Term “Terminating Lobbyists” from 2012 through 2016**



Source: GAO analysis. | GAO-17-385

Note: The number of possible responses varies because, in 2015, the sample size was reduced from 100 firms to 80 and only 1 response per firm is included.



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## U.S. Attorney's Office for the District of Columbia Actions to Enforce the LDA

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### U.S. Attorney's Office's Resources and Authorities to Enforce LDA Compliance

U.S. Attorney's Office (USAO) officials stated that they continue to have sufficient personnel resources and authority under the LDA to enforce reporting requirements. This includes imposing civil or criminal penalties for noncompliance. Noncompliance refers to a lobbyist's or lobbying firm's failure to comply with the LDA. According to USAO officials, they have one contract paralegal specialist who primarily handles LDA compliance work. Additionally, there are five civil attorneys and one criminal attorney whose responsibilities include LDA compliance work. In addition, USAO officials stated that USAO participates in a program that provides Special Assistant United States Attorneys (SAUSA) to USAO. Some of the SAUSAs assist with LDA compliance by working with the Assistant United States Attorneys and contract paralegal specialist to contact referred lobbyists or lobbying firms who do not comply with the LDA.

USAO officials stated that lobbyists resolve their noncompliance issues by filing LD-2s, LD-203s, or LD-2 amendments or by terminating their registration, depending on the issue. Resolving referrals can take anywhere from a few days to years, depending on the circumstances. During this time, USAO uses summary reports from its database to track the overall number of referrals that are pending or become compliant as a result of the lobbyist receiving an e-mail, phone call, or noncompliance letter. Referrals remain in the pending category until they are resolved. The category is divided into the following areas: "initial research for referral," "responded but not compliant," "no response/waiting for a response," "bad address," and "unable to locate." USAO focuses its enforcement efforts primarily on the responded but not compliant group. Officials say USAO attempts to review pending cases every 6 months.

Officials told us that after four unsuccessful attempts have been made, USAO confers with both the Secretary of the Senate and the Clerk of the House to determine whether further action should be taken. In some cases where the lobbying firm is repeatedly referred for not filing disclosure reports but does not appear to be actively lobbying, USAO suspends enforcement actions. USAO monitors these firms, including checking the lobbying disclosure databases maintained by the Secretary

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of the Senate and the Clerk of the House. If the lobbyist begins to lobby again, USAO will resume enforcement actions.

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## Status of LD-2 Enforcement Efforts

USAO received 2,709 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with LD-2 reporting requirements cumulatively for filing years 2009 through 2015.<sup>18</sup> Table 3 shows the number and status of the referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance. Enforcement actions include USAO attempts to bring lobbyists into compliance through letters, e-mails, and calls.<sup>19</sup> About 51 percent (1,367 of 2,709) of the total referrals received are now compliant because lobbying firms either filed their reports or terminated their registrations. In addition, some of the referrals were found to be compliant when USAO received the referral. If lobbyists were compliant by the time USAO received the referral no action was taken. This may occur when lobbying firms respond to the contact letters from the Secretary of the Senate and the Clerk of the House after USAO received the referrals. About 49 percent (1,331 of 2,709) of referrals are pending further action because USAO could not locate the lobbying firm, did not receive a response from the firm after an enforcement action, or plans to conduct additional research to determine if it can locate the lobbying firm. The remaining 11 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

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<sup>18</sup>No 2016 referrals have been received.

<sup>19</sup>Referrals can include multiple parts such as LD-2s that were not filed for several clients or LD-203s that were not filed for several lobbyists. A referral cannot be in compliance unless all the parts have been resolved. Enforcement actions reflect attempts to bring the parts of the referral into compliance.

**Table 3: Status of Lobbying Disclosure Act Referrals for LD-2 Reporting**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	457	367	89	1	414
2010	446	373	63	10	351
2011	404	253	151	0	483
2012	451	170	281	0	346
2013	519	146	373	0	457
2014	381	58	323	0	186
2015	51	0	51	0	0
<b>Total</b>	<b>2,709</b>	<b>1,367</b>	<b>1,331</b>	<b>11</b>	<b>2,237</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-17-385

Note: No referrals have been received for 2016.

## Status of LD-203 Referrals

LD-203 referrals consist of 2 types: LD-203(R) referrals represent lobbying firms that have failed to file LD-203 reports for their lobbying firm, and LD-203 referrals represent the lobbyists at the lobbying firm who have failed to file their individual LD-203 reports as required. USAO received 1,672 LD-203(R) referrals (cumulatively from 2009 through 2014) and 2,978 LD-203 referrals (cumulatively from 2009 through 2014) from the Secretary of the Senate and the Clerk of the House for lobbying firms and lobbyists for noncompliance with reporting requirements.<sup>20</sup> LD-203 referrals may be more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file a LD-203. However, according to USAO officials, lobbyists employed by a lobbying firm typically use the firm's contact information and not the lobbyist's personal contact information. This makes it difficult to locate a lobbyist who may have left the firm.

USAO officials reported that, while many firms have assisted USAO by providing contact information for lobbyists, they are not required to do so. According to officials, USAO has difficulty pursuing LD-203 referrals for lobbyists who have departed a firm without leaving forwarding contact information with the firm. USAO uses web searches and online databases

<sup>20</sup>No LD-203(R) referrals have been received for 2015 or 2016 and no LD-203 referrals have been received for 2014, 2015, or 2016.

including LinkedIn, Lexis/Nexis, Glass Door, Facebook, and the Sunlight Foundation websites to find these missing lobbyists. However, it is not always successful. When USAO is unable to locate lobbyists because it does not have forwarding contact information to find a lobbyist who has left a firm, USAO has no recourse to pursue enforcement action, according to officials. Table 4 shows the status of LD-203 (R) referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance. About 56 percent (929 of 1,672) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from calendar years 2009 through 2014 are now considered compliant because firms either filed their reports or terminated their registrations. About 44 percent (742 of 1,672) of the referrals are pending further action.

**Table 4: Status of Lobbying Disclosure Act Referrals for LD-203(R) Lobbying Firms Only**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	151	107	44	0	79
2010	328	233	95	0	180
2011	403	278	125	0	301
2012	345	155	189	1	289
2013	324	101	223	0	199
2014	121	55	66	0	115
<b>Total</b>	<b>1,672</b>	<b>929</b>	<b>742</b>	<b>1</b>	<b>1,163</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-17-385

Note: No referrals have been received for 2015 or 2016.

Table 5 shows that USAO received 2,978 LD-203 referrals from the Secretary of the Senate and Clerk of the House for firms where one or more lobbyists failed to comply with LD-203 reporting requirements for calendar years 2009 through 2013. It also shows the status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. In addition, table 5 shows that about 52 percent (1,533 of 2,978) of the referrals are now in compliance because all of the listed lobbyists had come into compliance by either filing their reports or no longer being registered as a lobbyist. About 48 percent (1,436 of 2,978) of the referrals are pending further action because USAO could not locate one or more lobbyists, did not receive a response from one or more lobbyists, or plans to conduct additional research to determine if it can locate one or more lobbyists.

**Table 5: Status of Lobbying Disclosure Act Referrals for LD-203 Lobbyists Only Reporting**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	622	434	187	1	1257
2010	1228	682	538	8	645
2011	446	183	263	0	410
2012	508	150	358	0	200
2013	174	83	90	0	36
<b>Totals</b>	<b>2,978</b>	<b>1,533</b>	<b>1,436</b>	<b>9</b>	<b>2,548</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-17-385

Note: No referrals have been received for 2014, 2015, or 2016.

Table 6 shows that USAO received LD-203 referrals from the Secretary of the Senate and the Clerk of the House for 4,129 individual lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2009 through 2013. It also shows the status of compliance for individual lobbyists listed on referrals to USAO. About 55 percent (2,282 of 4,129) of the lobbyists had come into compliance by filing their reports or are no longer registered as lobbyists. About 45 percent (1,847 of 4,129) of the referrals are pending action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists.

**Table 6: Status of Individual Lobbyist Compliance for LD-203 Lobbyists Only Referrals**

Filing year	Number of lobbyists on referrals received	Lobbyist now compliant on referrals received	Lobbyists still pending on referrals received
2009	980	695	285
2010	1810	1065	745
2011	541	233	308
2012	599	195	404
2013	199	94	105
<b>Totals</b>	<b>4,129</b>	<b>2,282</b>	<b>1,847</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-17-385

Note: No referrals have been received for 2014, 2015, or 2016.

USAO officials said that many of the pending LD-203 referrals represent lobbyists who no longer lobby for the lobbying firms affiliated with the referrals, even though these lobbying firms may be listed on the lobbyist's LD-203 report.

## Status of Enforcement Settlement Actions

According to USAO officials, lobbyists who repeatedly fail to file reports are labeled chronic offenders and referred to one of the assigned attorneys for follow-up. According to officials, USAO monitors and reviews chronic offenders to determine appropriate enforcement actions. This may lead to settlements or other successful civil actions. However, instead of pursuing a civil penalty, USAO may decide to pursue other actions such as closing out referrals if the lobbyist appears to be inactive. According to USAO, in these cases, there would be no benefit in pursuing enforcement actions.

USAO officials reported to us that in 2016, they added a new chronic offender's letter to their system. The text of the letter includes a list of all the chronic offender's currently outstanding (i.e., non-compliant) referrals. The outstanding referrals referenced get an associated enforcement action recorded that indicates it was referenced in the letter. This should provide greater transparency over the chronic offender process.

According to USAO officials, they have four active cases involving chronic offenders that they are investigating. In one of those cases, they anticipate the government will either settle with the lobbying firm and its members or file a civil complaint against them shortly. They expect to resolve these four cases sometime in 2017. USAO reported that it

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continues to review its records to identify additional chronic offenders to consider for further action and will likely open more cases by the end of the year.

Officials told us that USAO did not criminally prosecute any persons or organizations under the Lobbying Disclosure Act by USAO in 2016.

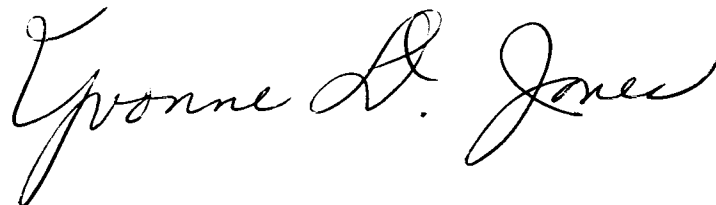
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## Agency Comments

We provided a draft of this report to the Attorney General for review and comment. The Department of Justice provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the Attorney General, Secretary of the Senate, Clerk of the House of Representatives, and interested congressional committees and members. In addition, this report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-2717 or [jonesy@gao.gov](mailto:jonesy@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix IV.



Yvonne D. Jones  
Director, Strategic Issues

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*List of Committees*

The Honorable Ron Johnson  
Chairman  
The Honorable Claire McCaskill  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Charles E. Grassley  
Chairman  
The Honorable Dianne Feinstein  
Ranking Member  
Committee on the Judiciary  
United States Senate

The Honorable Richard Shelby  
Chairman  
The Honorable Amy Klobuchar  
Ranking Member  
Committee on Rules and Administration  
United States Senate

The Honorable Gregg Harper  
Chairman  
The Honorable Robert A. Brady  
Ranking Member  
Committee on House Administration  
House of Representatives

The Honorable Robert W. Goodlatte  
Chairman  
The Honorable John Conyers, Jr.  
Ranking Member  
Committee on the Judiciary  
House of Representatives



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The Honorable Jason Chaffetz  
Chairman  
The Honorable Elijah E. Cummings  
Ranking Member  
Committee on Oversight and Government Reform  
House of Representatives

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# Appendix I: Objectives, Scope, and Methodology

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Our objectives were to determine the extent to which lobbyists are able to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended (LDA) by providing documentation to support information contained on registrations and reports filed under the LDA; to identify challenges and potential improvements to compliance, if any; and to describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO), its role in enforcing LDA compliance, and the efforts it has made to improve LDA enforcement.

We used information in the lobbying disclosure database maintained by the Clerk of the House of Representatives (Clerk of the House). To assess whether these disclosure data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and consulted with knowledgeable officials. Although registrations and reports are filed through a single web portal, each chamber subsequently receives copies of the data and follows different data-cleaning, processing, and editing procedures before storing the data in either individual files (in the House) or databases (in the Senate). Currently, there is no means of reconciling discrepancies between the two databases caused by the differences in data processing. For example, Senate staff told us during previous reviews they set aside a greater proportion of registration and report submissions than the House for manual review before entering the information into the database. As a result, the Senate database would be slightly less current than the House database on any given day pending review and clearance.

House staff told us during previous reviews that they rely heavily on automated processing. In addition, while they manually review reports that do not perfectly match information on file for a given lobbyist or client, staff members will approve and upload such reports as originally filed by each lobbyist, even if the reports contain errors or discrepancies (such as a variant on how a name is spelled). Nevertheless, we do not have reasons to believe that the content of the Senate and House systems would vary substantially. Based on interviews with knowledgeable officials and a review of documentation, we determined that House disclosure data were sufficiently reliable for identifying a sample of quarterly disclosure (LD-2) reports and for assessing whether newly filed lobbyists also filed required reports. We used the House database for sampling LD-2 reports from the third and fourth quarters of 2015 and the first and second quarters of 2016, as well as for sampling year-end 2015 and midyear 2016 political contributions (LD-203) reports. We also used the database for matching quarterly registrations with filed reports. We did not evaluate the Offices of the Secretary of the Senate or the Clerk of the

House, both of which have key roles in the lobbying disclosure process. However, we did consult with officials from each office. They provided us with general background information at our request.

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a stratified random sample of 78 LD-2 reports from the third and fourth quarters of 2015 and the first and second quarters of 2016.<sup>1</sup> We excluded reports with no lobbying activity or with income or expenses of less than \$5,000 from our sampling frame.<sup>2</sup> We drew our sample from 46,540 activity reports filed for the third and fourth quarters of 2015 and the first and second quarters of 2016 available in the public House database, as of our final download date for each quarter.

Our sample of LD-2 reports was not designed to detect differences over time. However, we conducted tests of significance for changes from 2010 to 2016 for the generalizable elements of our review. We found that results were generally consistent from year to year and there were few statistically significant changes after using a Bonferroni adjustment to account for multiple comparisons.<sup>3</sup> For this year's review, we identified that the estimated change in the percent of LD-2 reports that provided written documentation for the income and expenses from 2015 to 2016 is notable but not statistically significant. We also compared the 2016 estimate to each of the prior years. These comparisons showed that the estimated percentage of lobbyists who provided documentation for income and expenses in 2016 does not represent a statistically significant change from 2010, 2011, 2014, and 2015 but is statistically significantly different from estimates for 2012 and 2013. These changes are identified in the report. The inability to detect significant differences from year to

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<sup>1</sup>We originally selected 80 reports for review. During our review, we identified two reports that were not associated with any lobbying activity. These cases were excluded from the scope of our review.

<sup>2</sup>LD-2 activity reports with "no lobbying issue activity" and reports with less than \$5,000 in reported income or expenses are filtered out because they do not contain verifiable information on income, expenses, or activity.

<sup>3</sup>A Bonferroni adjustment is a statistical adjustment designed to reduce the chance of making a type-1 inferential error, that is, concluding that a difference exists when it is instead an artifact of sampling error. The adjustment raises the threshold for concluding that any single difference is "statistically significant" so that overall the chance of making at least 1 type-1 error when making multiple comparisons does not exceed a specified level.

year in our results may be related to sampling error alone or the nature of our sample, which was relatively small and was designed only for cross-sectional analysis.

Our sample is based on a stratified random selection and it is only one of a large number of samples that we may have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples that we could have drawn. The percentage estimates for LD-2 reports have 95 percent confidence intervals of within plus or minus 12.5 percentage points or fewer of the estimate itself.

We contacted all the lobbyists and lobbying firms in our sample and, using a structured web-based survey, asked them to confirm key elements of the LD-2 and whether they could provide written documentation for key elements in their reports, including

- the amount of income reported for lobbying activities,
- the amount of expenses reported on lobbying activities,
- the names of those lobbyists listed in the report,
- the houses of Congress and federal agencies that they lobbied, and
- the issue codes listed to describe their lobbying activity.

After reviewing the survey results for completeness, we interviewed lobbyists and lobbying firms to review the documentation they reported as having on their online survey for selected elements of their respective LD-2 report.

Prior to each interview, we conducted a search to determine whether lobbyists properly disclosed their covered position as required by the LDA. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Leadership Directories, Legistorm, and Google. Prior to 2008, lobbyists were only required to disclose covered official positions held within 2 years of registering as a lobbyist for the client. The Honest Leadership and Open Government Act of 2007 amended that time frame to require disclosure of positions held 20 years before the date the lobbyists first lobbied on behalf of the client. Lobbyists are required to disclose previously held covered official positions either on the client registration (LD-1) or on an LD-2 report. Consequently, those

who held covered official positions may have disclosed the information on the LD-1 or a LD-2 report filed prior to the report we examined as part of our random sample. Therefore, where we found evidence that a lobbyist previously held a covered official position, and that information was not disclosed on the LD-2 report under review, we conducted an additional review of the publicly available Secretary of the Senate or Clerk of the House database to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if a lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation at the interview with the lobbying firm to ensure that our research was accurate.

In previous reports, we reported the lower bound of a 90 percent confidence interval to provide a minimum estimate of omitted covered positions and omitted contributions with a 95 percent confidence level. We did so to account for the possibility that our searches may have failed to identify all possible omitted covered positions and contributions. As we have developed our methodology over time, we are more confident in the comprehensiveness of our searches for these items. Accordingly, this report presents the estimated percentages for omitted contributions and omitted covered positions, rather than the minimum estimates. As a result, percentage estimates for these items will differ slightly from the minimum percentage estimates presented in prior reports.

In addition to examining the content of the LD-2 reports, we confirmed whether the most recent LD-203 reports had been filed for each firm and lobbyist listed on the LD-2 reports in our random sample. Although this review represents a random selection of lobbyists and firms, it is not a direct probability sample of firms filing LD-2 reports or lobbyists listed on LD-2 reports. As such, we did not estimate the likelihood that LD-203 reports were appropriately filed for the population of firms or lobbyists listed on LD-2 reports.

To determine if lobbyists met the LDA's requirement to file a report in the quarter of registration for the third and fourth quarters of 2015 and the first and second quarters of 2016, we used data filed with the Clerk of the House to match newly filed registrations with corresponding disclosure reports. Using an electronic matching algorithm that includes strict and loose text matching procedures, we identified matching disclosure reports for 2,513, or 89.7 percent, of the 2,803 newly filed registrations. We began by standardizing client and lobbyist names in both the report and registration files (including removing punctuation and standardizing words and abbreviations, such as "company" and "CO"). We then matched

reports and registrations using the House identification number (which is linked to a unique lobbyist-client pair), as well as the names of the lobbyist and client.

For reports we could not match by identification number and standardized name, we also attempted to match reports and registrations by client and lobbyist name, allowing for variations in the names to accommodate minor misspellings or typos. For these cases, we used professional judgment to determine whether cases with typos were sufficiently similar to consider as matches. We could not readily identify matches in the report database for the remaining registrations using electronic means.

To assess the accuracy of the LD-203 reports, we analyzed stratified random samples of LD-203 reports from the 22,820 total LD-203 reports. The first sample contains 80 reports of the 9,461 reports with political contributions and the second contains 80 reports of the 18,126 reports listing no contributions. Each sample contains 40 reports from the year-end 2015 filing period and 40 reports from the midyear 2016 filing period. The samples from 2016 allow us to generalize estimates in this report to either the population of LD-203 reports with contributions or the reports without contributions to within a 95 percent confidence interval of within plus or minus 9.6 percentage points or fewer. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2010 to 2016 and found no statistically significant differences after adjusting for multiple comparisons.<sup>4</sup>

While the results provide some confidence that apparent fluctuations in our results across years are likely attributable to sampling error, the inability to detect significant differences may also be related to the nature of our sample, which was relatively small and designed only for cross-sectional analysis. We analyzed the contents of the LD-203 reports and compared them to contribution data found in the publicly available Federal Elections Commission's (FEC) political contribution database. We consulted with staff at FEC responsible for administering the database. We determined that the data are sufficiently reliable for the purposes of our reporting objectives.

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<sup>4</sup>We used a Bonferroni adjustment to adjust for three comparisons to account for the three pairwise tests for each item examined.

We compared the FEC-reportable contributions on the LD-203 reports with information in the FEC database. The verification process required text and pattern matching procedures so we used professional judgment when assessing whether an individual listed is the same individual filing an LD-203. For contributions reported in the FEC database and not on the LD-203 report, we asked the lobbyists or organizations to explain why the contribution was not listed on the LD-203 report or to provide documentation of those contributions. As with covered positions on LD-2 disclosure reports, we cannot be certain that our review identified all cases of FEC-reportable contributions that were inappropriately omitted from a lobbyist's LD-203 report. We did not estimate the percentage of other non-FEC political contributions that were omitted because they tend to constitute a small minority of all listed contributions and cannot be verified against an external source.

To identify challenges to compliance, we used a structured web-based survey and obtained the views from 73 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms is 73, which is less than our original sample of 80 reports because some lobbying firms had more than 1 LD-2 report included in our sample. We calculated responses based on the number of different lobbying firms that we contacted rather than the number of interviews. Prior to our calculations, we removed the duplicate lobbying firms based on the most recent date of their responses. For those cases with the same response date, the decision rule was to keep the cases with the smallest assigned case identification number. To obtain their views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale of "very easy," "somewhat easy," "somewhat difficult," or "very difficult." In addition, using the same scale we asked them to rate the ease of understanding the terms associated with LD-2 reporting requirements.

To describe the resources and authorities available to USAO and its efforts to improve its LDA enforcement, we interviewed USAO officials. We obtained information on the capabilities of the system officials established to track and report compliance trends and referrals and on other practices established to focus resources on LDA enforcement. USAO provided us with reports from the tracking system on the number and status of referrals and chronically noncompliant lobbyists and lobbying firms.

The mandate does not require us to identify lobbyists who failed to register and report in accordance with the LDA requirements, or

determine for those lobbyists who did register and report whether all lobbying activity or contributions were disclosed. Therefore, this was outside the scope of our audit.

We conducted this performance audit from April 2016 to March 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



# Appendix II: List of Lobbyists and Clients for Sampled Lobbying Disclosure Reports

The random sample of lobbying disclosure reports we selected was based on unique combinations of House ID, lobbyist, and client names (see table 7).

**Table 7: Names of Lobbyists and Clients Selected in Random Sampling of Lobbyist Disclosure Reports Filed in the Third and Fourth Quarters of 2015 and First and Second Quarters of 2016**

Lobbyists	Clients
Alpine Group, Inc.	Assurant, Inc.
American Academy of Pediatrics	American Academy of Pediatrics
American Association for Cancer Research	American Association for Cancer Research
American Association for Marriage and Family Therapy	American Association for Marriage and Family Therapy
American Society of Cataract & Refractive Surgery	American Society of Cataract & Refractive Surgery
Andrews & Andrews, PLLC	Fidelity & Guaranty Life
Armitage Consulting, LLC	BorgWarner Inc.
Bostrom Group	Hearing Industries Association
Buchanan Ingersoll & Rooney PC	The Chevy Chase Land Company
Buchanan Ingersoll & Rooney PC	Breckenridge Pharmaceutical, Inc.
Capitol Counsel LLC	Expedia, Inc.
Capitol Decisions, Inc.	Midwest City Memorial Hospital Authority
Capitol Hill Consulting Group	Gas Turbine Association
Carpi & Clay, Inc.	San Diego State University Research Foundation
Cassidy & Associates, Inc. (formerly known as Cassidy & Associates)	Dept of Military & Veterans Affairs, State of New Jersey
Cavarocchi Ruscio Dennis Associates, L.L.C.	FLIR Systems, Inc.
Cleaves Biomass Services, LLC	Biomass Power Association
Cloakroom Advisors LLC	National Audubon Society
Clyburn Consulting, LLC	City of Charleston, SC
Covington & Burling LLP	Eli Lilly and Company
Delta Council	Delta Council
Dentons US LLP	National Heritage Academies
Dutko Worldwide, LLC d/b/a Grayling	North American Home Furnishings Association
Financial Executives International	Financial Executives International
Fleet Street Group	North Central Montana Regional Water Authority
Forscey, PLLC	Workers Injury Law & Advocacy Group
Fredericks Peebles & Morgan LLP	Three Affiliated Tribes
FTI Government Affairs	DigitalGlobe, Inc.
Garvey Schubert Barer	Local Government Coalition for Renewable Energy
Gephardt Group Government Affairs	Anheuser-Busch Companies, Inc. (previously reported as Anheuser-Busch)

**Appendix II: List of Lobbyists and Clients for  
Sampled Lobbying Disclosure Reports**

<b>Lobbyists</b>	<b>Clients</b>
The Glover Park Group LLC	Cisco Systems, Inc.
Harbinger Strategies, LLC	Hilton Worldwide
Hospice Compassus	Hospice Compassus
Institute of International Bankers	Institute of International Bankers
International Franchise Association	International Franchise Association
International Premium Cigar & Pipe Retailers' Association	International Premium Cigar & Pipe Retailers' Association
Interstate Natural Gas Association of America	Interstate Natural Gas Association of America
Jochum Shore & Trossevin PC	Retail Industry Leaders Association
Johnston Group, LLC	Skagit Valley Hospital
Johnston Group, LLC	Skagit Valley Hospital
K&L Gates LLP	G.W. Peoples Contracting Co. Inc.
Kilpatrick Townsend Stockton LLP	Independent Cosmetics Manufacturers and Distributors (ICMAD)
Kountoupes Denham (formerly reporting as Kountoupes Consulting, LLC)	Best Buy Co. Inc.
Lobbyit.com	Hobby Distillers Association
Lugar Hellmann Group	SAP America Inc
Maloney Government Relations, LLC	Steptoe & Johnson LLP
Mattoon & Associates, LLC	AT&T Corporation
Maynard, Cooper & Gale, P.C.	Regions Financial Corporation
McAllister & Quinn, LLC	Maui Economic Opportunity, Inc.
The McManus Group	Zimmer Biomet
Mehlman Castagnetti Rosen & Thomas, Inc.	Colorado Springs Regional Business Alliance
Mehlman Castagnetti Rosen & Thomas, Inc.	Humana
Mehlman Castagnetti Rosen & Thomas, Inc.	Internet Corporation for Assigned Names and Numbers (ICANN)
Millennial Bridge Consulting	Twilio
Missy Edwards Strategies, LLC	CABT
Morgan Meguire, LLC	Turlock Irrigation District
Mr. Lorenz Hart	Let Freedom Ring
National Air Transportation Association	National Air Transportation Association
National Group LLP	Proofpoint Inc
National Oilseed Processors Association	National Oilseed Processors Association
Natural Resource Results LLC	Sonoma County Water Agency
Omaha Public Power District	Omaha Public Power District
O'Neill, Athy & Casey, P.C.	Cape Cod Healthcare
Park Strategies, LLC	Brookfield Power US Asset Management
Peck Madigan Jones	Microsoft Corporation
Podesta Group, Inc.	Shaw Industries Group, Inc.

**Appendix II: List of Lobbyists and Clients for  
Sampled Lobbying Disclosure Reports**

<b>Lobbyists</b>	<b>Clients</b>
Podesta Group, Inc.	Diageo North America, Inc.
Rasky Baerlein Strategic Communications	Petroleos de Venezuela, S.A
Republic Consulting, LLC	National Cable and Telecommunications Association
Robert A. Rapoza Associates	New Markets Tax Credit Coalition
Rock & Associates	Women's International Pharmacy
Southeast QSR, LLC	Southeast QSR, LLC
Squire Patton Boggs	Denver Regional Transportation District
Squire Patton Boggs	City of Greenville SC
Squire Patton Boggs	City of Mesa
Susan J. White & Associates, Inc.	CenCal Health
Thompson Coburn LLP	DeVry Education Group, Inc.
TwinLogic Strategies, LLP	Carolina West Wireless
Van Scoyoc Associates	International Partnership for Microbicides
The Washington Tax & Public Policy Group (formerly The Washington Tax Group)	General Motors Company

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of 2015 and the first and second quarters of 2016. | GAO-17-385

# Appendix III: List of Sampled Lobbying Contribution Reports with and without Contributions Listed

See table 8 for a list of the lobbyists and lobbying firms from our random sample of lobbying contributions reports with contributions. See table 9 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports without contributions.

**Table 8: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed Filed Year-End 2015 and Midyear 2016**

Lobbyist or lobbying firm	Reporting period
AO Smith Corporation	Year-end 2015
AFL-CIO COPE	Year-end 2015
Allison Fultz	Midyear 2016
Amelia Wang	Year-end 2015
American Academy of Family Physicians	Midyear 2016
American Bus Association	Year-end 2015
American Psychiatric Association	Year-end 2015
American Sugar Alliance	Midyear 2016
Amy Swonger	Midyear 2016
Angela McCarter	Midyear 2016
Barclays Group US Inc.	Year-end 2015
Brandon Kirkham	Year-end 2015
Carolyn Brehm	Midyear 2016
Charles Crain	Year-end 2015
Christopher Treanor	Midyear 2016
Consumer Technology Association (Formerly Consumer Electronics Association)	Year-end 2015
David Wilkins	Year-end 2015
David Adams	Midyear 2016
Diageo North America	Midyear 2016
Donn Salvosa	Year-end 2015
Edward Ruckert	Midyear 2016
Edward Silverman	Midyear 2016
Elbit Systems Of America, LLC	Year-end 2015
Erik Baum	Midyear 2016
Franklin Scott Orr	Midyear 2016
Geoffrey Peterson	Midyear 2016
Glenn LeMunyon	Midyear 2016
Hicks Partners	Year-end 2015
Hill-Rom Holdings	Midyear 2016

**Appendix III: List of Sampled Lobbying  
Contribution Reports with and without  
Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Ian Musselman	Year-end 2015
Independence Blue Cross, LLC	Midyear 2016
International Council of Shopping Centers	Year-end 2015
James Derderian	Year-end 2015
Jeff McMillen	Midyear 2016
Jena McNeill	Midyear 2016
Jesse Appleton	Midyear 2016
Jill Hopper	Midyear 2016
John Hand	Year-end 2015
John Threlkeld	Year-end 2015
John Kiernan	Midyear 2016
Johnson & Johnson Services, Inc.	Midyear 2016
Kyle Dixon	Midyear 2016
Lisa Dowden	Midyear 2016
Malloy McDaniel	Midyear 2016
Marjorie Strayer	Midyear 2016
Mar Valente III	Midyear 2016
Michael Staley	Year-end 2015
Mr. David Biegging	Year-end 2015
Mylan, Inc.	Year-end 2015
National Council of Textile Organizations	Midyear 2016
Navient Solutions, Inc.	Year-end 2015
Nick Pearson	Midyear 2016
Paul Doucette	Year-end 2015
Peter Jacoby	Year-end 2015
Robert Pastrick	Year-end 2015
Reinsurance Association of America	Year-end 2015
Richard Hertling	Year-end 2015
Richard Hunt	Year-end 2015
Robert Szabo	Year-end 2015
Robert Walker	Year-end 2015
Robert Powers	Midyear 2016
Robyn Bash	Year-end 2015
Rodney Emery	Midyear 2016
Samuel Olchyk	Year-end 2015
Sarah Morgan	Midyear 2016
Scott Burnison	Midyear 2016

**Appendix III: List of Sampled Lobbying Contribution Reports with and without Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Sean Winkler	Year-end 2015
Serco Inc.	Midyear 2016
Sharon Pinkerton	Year-end 2015
Stephen Peranich	Midyear 2016
The Procter and Gamble Company	Year-end 2015
TJ Petrizzo	Midyear 2016
Sanders Troutman LLP	Midyear 2016
Veronica Pollock	Year-end 2015
Vinoda Basnayake	Year-end 2015
William House	Year-end 2015
William Oldaker	Year-end 2015
William Higgins	Midyear 2016
Yelp Inc.	Midyear 2016

Source: Lobbying contributions database of the Clerk of the House of Representatives, Year-end reports for calendar year 2015 and midyear reports for calendar year 2016. | GAO-17-385

**Table 9: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2015 and Midyear 2016**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
A.G. Kaffes and Associates LLC	Year-end 2015
Aaron Lowe	Midyear 2016
Aaron Mercer	Year-end 2015
Amanda Grimm	Midyear 2016
Ann Taylor	Midyear 2016
Association of American Universities	Year-end 2015
Augusta University (Formerly Georgia Regents University)	Midyear 2016
Bijan Madhani	Midyear 2016
Binghamton University - State University Of New York	Midyear 2016
Borski Associates	Midyear 2016
C Kirkpatrick	Midyear 2016
Caitlin Wilson	Year-end 2015
Canamco	Year-end 2015
Christopher Bensch	Year-end 2015
Christopher Stone	Year-end 2015
Compass Point Advisors, LLC	Year-end 2015
Dianne Sullivan	Midyear 2016

**Appendix III: List of Sampled Lobbying  
Contribution Reports with and without  
Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Eisgrau Business Alliances PLLC	Midyear 2016
Ellen Smith	Midyear 2016
Elridge Proctor	Midyear 2016
Environmental Defense Action Fund	Midyear 2016
Erin Fitzgerald	Midyear 2016
Francis Edward & Cronin, Inc.	Year-end 2015
Frank Ervin III	Midyear 2016
Gordon Wheeler	Year-end 2015
Grant Smith	Midyear 2016
Hasan Solomon	Year-end 2015
Heidi Margulis	Midyear 2016
Hugh Hanes	Year-end 2015
Intellectual Property Owners Association	Year-end 2015
International Code Council (LCC)	Midyear 2016
Iroquois Healthcare Alliance	Midyear 2016
Jacquelyn Olson	Midyear 2016
James Fenton	Year-end 2015
James Lister	Midyear 2016
James Peterson	Midyear 2016
Jennifer Herrick	Year-end 2015
Jeremy Stohs	Midyear 2016
John Gifford	Year-end 2015
John Lawrence	Year-end 2015
Jonathan Heppen	Midyear 2016
Jonathon Gartshore	Year-end 2015
Julie Axelrod	Year-end 2015
Karl Stark	Year-end 2015
Kelly Cole Strategies	Year-end 2015
Kevin Maher	Midyear 2016
Kountoupes Denham LLC	Midyear 2016
Kyle Gilster	Year-end 2015
Laura Simmons	Year-end 2015
Lauren Sturgeon	Midyear 2016
Laurie-Ann Flanagan	Year-end 2015
Lu Ann McNabb	Midyear 2016
Mandell & Associates, Inc.	Midyear 2016
Marcie McSwane	Midyear 2016

**Appendix III: List of Sampled Lobbying  
Contribution Reports with and without  
Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Mark Joffe	Year-end 2015
Martin Hall	Midyear 2016
Michael Collins	Year-end 2015
National Volunteer Fire Council	Midyear 2016
Neil Gray	Year-end 2015
Nelson Perez	Year-end 2015
Paul Gomez	Year-end 2015
Paul Schlesinger	Year-end 2015
Rebeckah Adcock	Year-end 2015
Richard Jones	Midyear 2016
Robert Pease	Year-end 2015
Rubin and Rudman LLP	Midyear 2016
Sara Chang	Midyear 2016
Schott North America, Inc.	Year-end 2015
Scott Tominovich	Year-end 2015
Sean Kevelighan	Year-end 2015
SSM Health Care	Year-end 2015
Stacy Cloyd	Midyear 2016
Stephen Aaron	Midyear 2016
Susan Aspey	Year-end 2015
Tara Potashnik	Midyear 2016
U.S. Government Relations Intl.	Year-end 2015
Will & Carlson, Inc	Midyear 2016
Worker Justice Center Of New York, Inc.	Midyear 2016
Yorktown Group, LLC	Year-end 2015
Zeliff Enterprises	Year-end 2015

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end reports for calendar year 2015 and midyear reports for calendar year 2016. | GAO-17-385



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# Appendix IV: GAO Contact and Staff Acknowledgments

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## GAO Contact

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## Staff Acknowledgments

In addition to the contact named above, Clifton G. Douglas Jr. (Assistant Director), Shirley Jones (Assistant General Counsel) and Katherine Wulff (Analyst-In-Charge) supervised the development of this report. James Ashley, Ann Czapiewski, Sara Daleski, Kathleen Jones, Hilary Kelly, Krista Loose, Amanda Miller, Sharon Miller, Ulyana Panchishin, Stewart W. Small, and AJ Stephens made key contributions to this report.

Assisting with lobbyist file reviews were Parul Aggarwal, Isabel Band, Giny Cheong, Joshua Garties, Alexandra Gebhard, Erika Huber, Kerstin Hudon, Emily Hutz, Cheryl Jones, Jessica Mausner, Joshua Miller, Alan Rozzi, and Lauren Shaman.

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*Lobbying Disclosure: Observations on Lobbyists' Compliance with New Disclosure Requirements.* [GAO-08-1099](#). Washington, D.C.: September 30, 2008.

*2008 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-09-487](#). Washington, D.C.: April 1, 2009.

*2009 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-10-499](#). Washington, D.C.: April 1, 2010.

*2010 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-11-452](#). Washington, D.C.: April 1, 2011.

*2011 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-12-492](#). Washington, D.C.: March 30, 2012.

*2012 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-13-437](#). Washington, D.C.: April 1, 2013.

*2013 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-14-485](#). Washington, D.C.: May 28, 2014.

*2014 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-15-310](#). Washington, D.C.: March 26, 2015.

*2015 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements.* [GAO-16-320](#). Washington, D.C.: March 24, 2016.

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