



March 2020

2019 LOBBYING DISCLOSURE

Observations on Lobbyists' Compliance with Disclosure Requirements

This report was revised on June 9, 2020, with changes to the highlights page and page 18 to insert correct numbers of lobbyists that did not report political contributions.

GAO Highlights

Highlights of [GAO-20-449](#), a report to congressional committees

Why GAO Did This Study

The LDA, as amended, requires lobbyists to file quarterly disclosure reports and semiannual reports on certain political contributions. The law also includes a provision for GAO to annually audit lobbyists' compliance with the LDA. This report, among other things, (1) determines the extent to which lobbyists can demonstrate compliance with disclosure requirements; (2) identifies challenges or potential improvements to compliance that lobbyists report; and (3) describes the efforts of USAO in enforcing LDA compliance. This is GAO's 13th annual report under the provision.

GAO reviewed a stratified random sample of 98 quarterly disclosure LD-2 reports filed for the third and fourth quarters of calendar year 2018 and the first and second quarters of calendar year 2019. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2018 and midyear 2019. This methodology allowed GAO to generalize to the population of 49,902 disclosure reports with \$5,000 or more in lobbying activity and 30,853 reports of federal political campaign contributions. GAO also interviewed USAO officials.

GAO is not making any recommendations in this report. GAO provided a draft of this report to the Department of Justice for review and comment. The agency stated that it did not have comments.

View [GAO-20-449](#). For more information, contact Yvonne D. Jones at (202) 512-2717 or jonesy@gao.gov.

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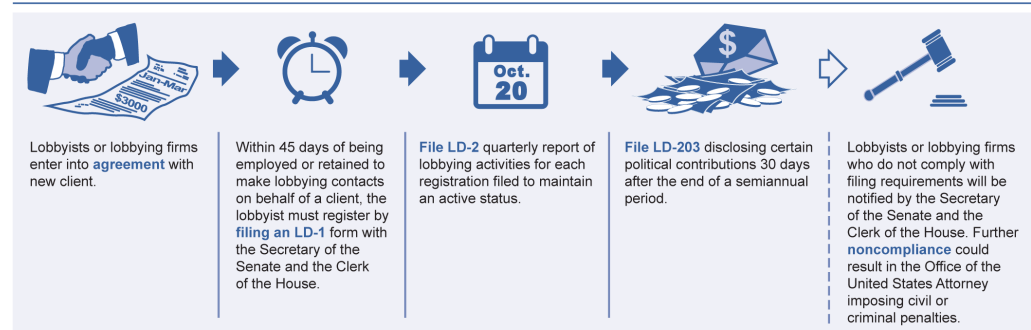
What GAO Found

For the 2019 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 and political contribution (LD-203) reports filed during the third and fourth quarters of 2018 and the first and second quarters of 2019, GAO estimates that

- 90 percent of lobbyists who filed new registrations also filed LD-2 reports as required for the quarter in which they first registered (the figure below describes the filing process and enforcement);
- 95 percent of all lobbyists who filed could provide documentation for lobbying income and expenses; and
- 20 percent of all LD-2 reports may not have properly disclosed one or more previously held covered positions as required.

Except as noted above, these findings are generally consistent with GAO's findings since 2010. Under a new law, lobbyists are required to report certain criminal convictions. GAO found that, of the 161 lobbyists it successfully identified, no lobbyist had failed to report a conviction.

Disclosure Process for Lobbying Firms



Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-20-449

GAO continues to find that most lobbyists in the sample reported some level of ease in complying with disclosure requirements and in understanding the definitions of terms used in the reporting. However, some disclosure reports demonstrate compliance difficulties, such as failure to disclose covered positions or misreporting of income or expenses.

The U.S. Attorney's Office for the District of Columbia (USAO) continued its efforts to resolve noncompliance through filing reports or terminating registrations, as well as imposing civil and criminal penalties. USAO received 4,220 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with reporting requirements cumulatively for years 2009 through 2019. Of the 4,220 referrals, about 41 percent are now compliant and about 59 percent are pending further action.

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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
JACK Act	Justice Against Corruption on K Street Act of 2018
LDA	Lobbying Disclosure Act of 1995
USAO	U.S. Attorney's Office for the District of Columbia

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March 31, 2020

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.¹ HLOGA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA includes a provision for 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.² This is our 13th report under this provision.³

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 98 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 2018 and the first and second quarters of calendar year 2019.⁴ We selected the randomly sampled reports from the publicly downloadable database

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

²U.S.C. § 1614.

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

⁴Our original sample included 108 randomly selected LD-2 reports. After notification of our review, two firms declined to participate, three firms completed or partially completed the surveys but were unable to complete document reviews, two firms reported no lobbying activity, and three firms were non-responsive to requests for participation. We excluded each of these 10 cases from our review. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

maintained by the Clerk of the House of Representatives (Clerk of the House).⁵ This methodology allows us to generalize some elements to the population of LD-2 reports. We then surveyed and interviewed each lobbyist or lobbying firm in our sample.⁶ Our questionnaire asked lobbyists about their income and expenses and accompanying supporting documentation. In our follow-up interviews, we asked them to provide written documentation for key elements of their LD-2 reports.

This documentation included 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 reviewed whether lobbyists listed on the LD-2 reports properly disclosed (1) prior covered official positions and (2) certain criminal convictions at the state or federal level as required by the Justice Against Corruption on K Street Act of 2018.⁷ We also reviewed whether the lobbyists filed the semiannual report of federal political contributions.

Two lobbying firms in our sample, Raffaniello and Associates and Urban Swirski and Associates, LLC, declined to meet with us following our initial letters sent in July 2019 and follow up contacts in December 2019. We informed both firms that because they declined to meet, we would supply their names to Congress, as provided for in HLOGA.⁸ Appendix I contains

⁵Our 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 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 80 to 100 completed cases each review.

⁶Although 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.

⁷Pub. L. No. 115-418, 131 Stat. 5440 (Jan. 3, 2019), *codified at* 2 U.S.C. §§ 1603(b)(7), 1604(b)(6). The act is also known as the JACK Act.

⁸2 U.S.C. § 1614(c).

a list of lobbyists and clients whose LD-2 reports were 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 2018 and midyear 2019 semiannual political contributions (LD-203) reports. The samples contain 80 LD-203 reports that list contributions 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 II 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.⁹ This helped us determine whether all contributions reported in the FEC database were also reported on the LD-203s as required. We contacted lobbyists and asked 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 2018 and the first and second quarters of 2019 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 about the process of collecting, entering, and storing data and about mechanisms to ensure validity, reliability, and consistency of data. We found the data to be sufficiently reliable for our purposes.

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. In general, we asked lobbying firms

⁹FEC is the independent regulatory agency charged with administering and enforcing federal campaign finance law, which covers three broad subjects: (1) public disclosure of funds raised and spent to influence federal elections; (2) restrictions on contributions and expenditures made to influence federal elections; and (3) the public financing of presidential campaigns. It has jurisdiction over the financing of campaigns for the U.S. House, Senate, presidency and the vice presidency. See <https://www.fec.gov/about/mission-and-history/>.

whether it was easy or difficult to comply with the LD-2 disclosure requirements. Specifically, we asked in our survey whether they understood lobbying terms such as lobbying activities, terminating lobbyists, lobbying issue area codes, and covered positions.

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 referral data that it receives from the Secretary of the Senate and the Clerk of the House.¹⁰ A more detailed description of our methodology is provided in appendix III.

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 May 2019 to March 2020 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.

Background

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation for services that include more than one 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 or she spends on behalf of the client during the

¹⁰When a lobbyist or lobbying firm fails to provide an appropriate response to the Secretary of the Senate's or the Clerk of the House's written notice that the individual or firm may be in noncompliance with the LDA, the Secretary of the Senate and the Clerk of the House are required to notify USAO that the lobbyist or lobbying firm may be in noncompliance. 2 U.S.C. § 1605(a)(8).

quarter.¹¹ Lobbying firms are persons or entities that have one or more employees who are lobbyists on behalf of a client other than that person or entity.¹²

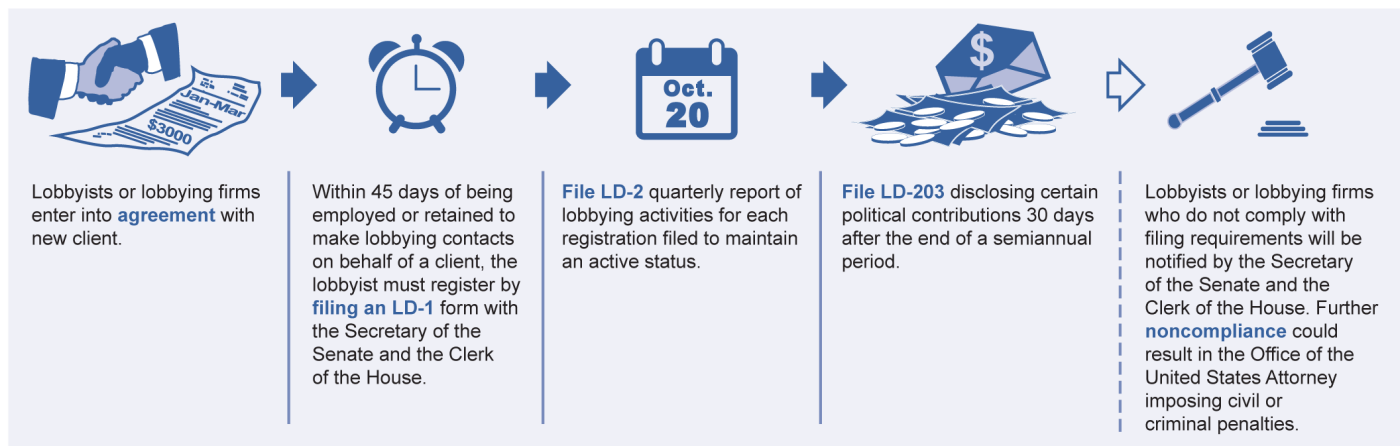
The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing their respective lobbying activities. Lobbyists are required to file their registrations and reports electronically with the Secretary of the Senate and the Clerk 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. Figure 1 provides an overview of the registration and filing process.

¹¹ 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 in 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). 2 U.S.C. § 1602(3). The LDA defines a covered legislative branch official as a member of Congress; an elected officer of either house of Congress; 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; or certain other legislative branch employees. 2 U.S.C. § 1602(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).

¹² 2 U.S.C. § 1602(9).

Figure 1: Lobbying Disclosure Process

Disclosure Process for Lobbying Firms



Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-20-449

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 in a quarterly period from that client for lobbying activities.¹³ 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;
- codes describing general lobbying issue areas, such as agriculture and education;
- a description of the specific lobbying issues;

¹³Organizations employing in-house lobbyists file only one registration. An organization employing in-house lobbyists is exempt from filing if total expenses in connection with lobbying activities are not expected to exceed \$13,000 during a quarterly period. Amounts are adjusted for inflation and published in LDA guidance.

-
- 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 they 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 an official who was previously in a covered position, 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.

In January 2019, the Justice Against Corruption on K Street Act of 2018 (also known as the JACK Act) was enacted.¹⁴ The JACK Act amends the Lobbying Disclosure Act of 1995 and requires that registered firms disclose in their lobbying registrations and quarterly lobbying disclosure reports whether lobbyists have been convicted of certain criminal acts at the state or federal level. Specifically, the act requires that, for any listed lobbyist who has been convicted of an offense involving bribery, extortion, embezzlement, an illegal kickback, tax evasion, fraud, a conflict of interest, making a false statement, perjury, or money laundering, the firm

¹⁴Pub. L. No. 115-418.

is to provide the date of conviction and a description of the offense in the lobbying registration and subsequent quarterly reports.

The LDA requires that the Secretary of the Senate and the Clerk of the House guide and assist lobbyists with 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 annually. It was last revised January 31, 2017, to (among other issues) revise the registration threshold to reflect changes in the Consumer Price Index and clarify the identification of clients and covered officials and issues related to rounding income and expenses.¹⁵

The guidance provides definitions of LDA terms, elaborates on registration and reporting requirements, includes specific examples of different disclosure scenarios, and provides explanations of why certain scenarios prompt or do not prompt disclosure under the LDA. The offices of the Secretary of the Senate and the Clerk of the House 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 on common compliance issues and reminders to file reports by the due dates.

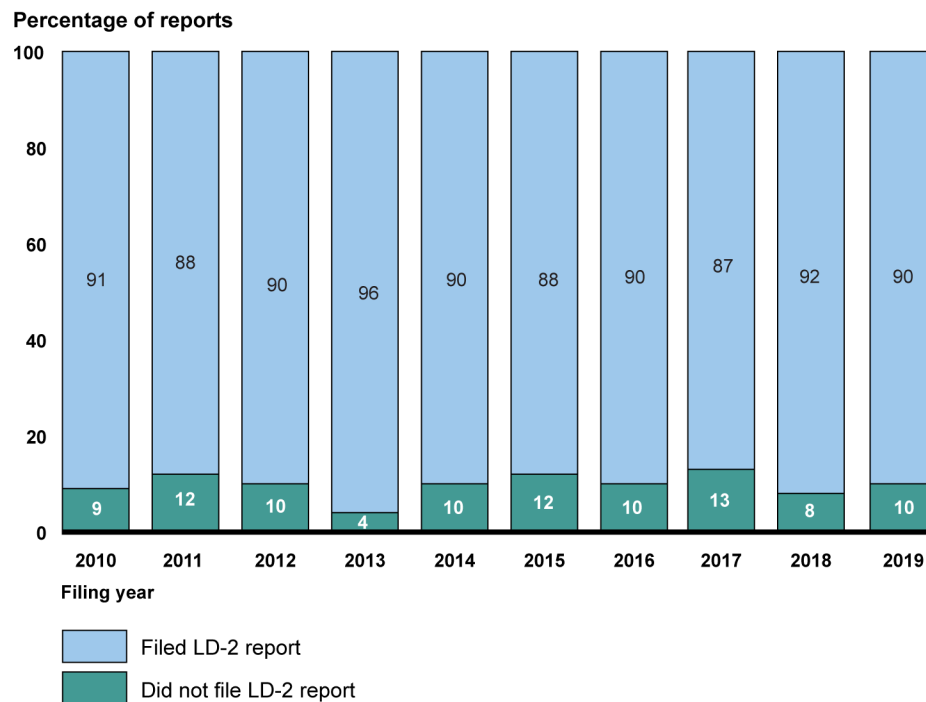
The Secretary of the Senate and the Clerk of the House, along with USAO, are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing when they are not complying with the LDA reporting. Subsequently, they refer those 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 pursued if a lobbyist’s noncompliance is found to be knowing and corrupt—could lead to a maximum of 5 years in prison.

¹⁵An organization employing in-house lobbyists is exempt from registration if its total expenses for lobbying activities does not exceed and is not expected to exceed \$13,000 during a quarterly period. The \$3,000 income threshold for lobbying firms remains unchanged.

Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

Generally, under the LDA, within 45 days of being employed or retained to make a lobbying contact 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. Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 3,442 new registrations we identified for the third and fourth quarters of 2018 and the first and second quarters of 2019, we matched 3,093 of them (90 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 2019.

Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports, 2010 through 2019



Source: GAO analysis. | GAO-20-449

As part of their regular enforcement procedures, the Clerk of the House and Secretary of the Senate are to follow up with newly filed registrations if quarterly reports were not filed. If the Clerk of the House and the Secretary of the Senate are unsuccessful in bringing the lobbyist into compliance, they may refer those cases to USAO.

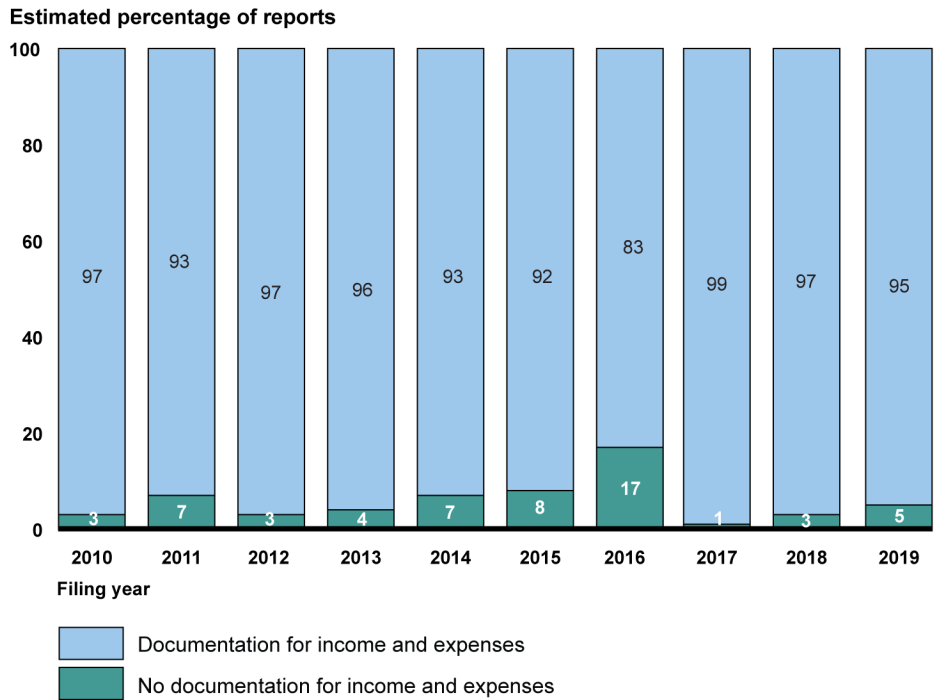
For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements, Including Documentation for Their Income and Expenses

For selected elements of lobbyists' LD-2 reports that can be generalized to the population of lobbying reports, our findings have generally been consistent from year to year.¹⁶ 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. Figure 3 shows that for most LD-2 reports, lobbyists provided documentation for income and expenses for sampled reports from 2010 through 2019. Our 2019 estimate does not represent a statistically significant change from 2018.¹⁷

¹⁶To assess the statistical significance of change over time, we used statistical tests that adjusted for multiple comparisons across the 10 years included in our analysis. The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12 percentage points or fewer.

¹⁷However, in recent years, our findings showed some variation in the estimated percentage of lobbyists who have reports with documentation for income and expenses supporting lobbying activities. Specifically, our estimate for 2017 (99 percent) represented a statistically significant increase from 2016 (83 percent). 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.

Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses, 2010 through 2019



Source: GAO analysis. | GAO-20-449

Note: Estimated percentages have a margin of error of 10 percentage points or fewer.

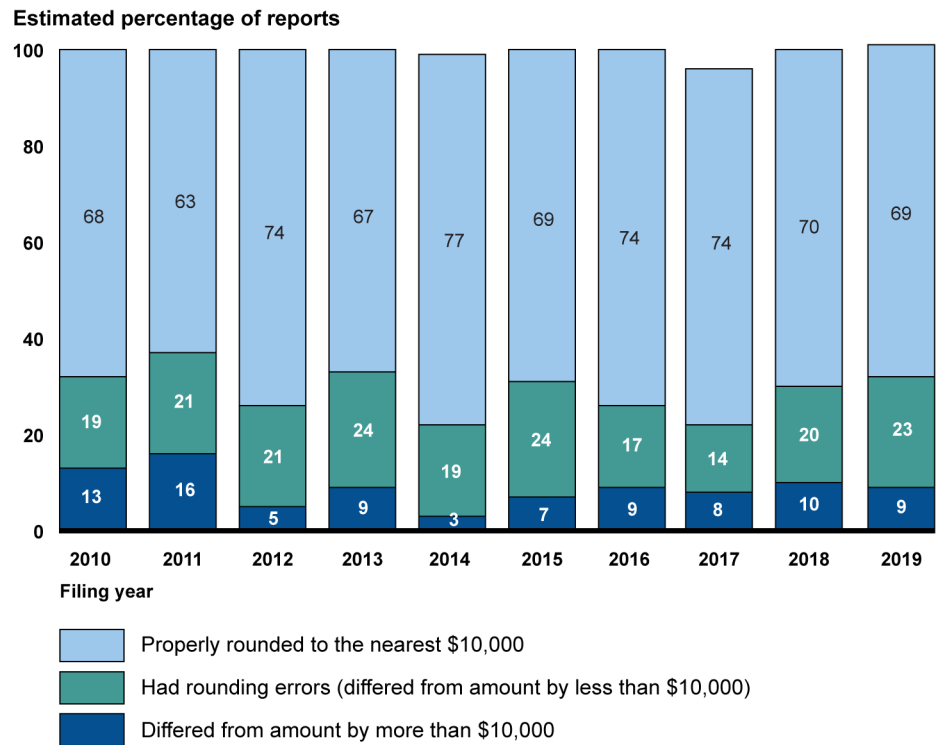
Figure 4 shows that in 2019, 9 percent of lobbyists’ reported income or expenses differed by \$10,000 or more. Additionally, for some LD-2 reports, lobbyists did not round their income or expenses as the law requires.¹⁸ For 2019, we estimated that 23 percent of reports did not round reported income or expenses. We have found that rounding difficulties have been a recurring issue on LD-2 reports from 2010 through 2019.¹⁹ As we previously reported, several lobbyists who listed expenses told us that based on their reading of the LD-2 form they believed they

¹⁸Both the lobbying firm reporting income and the organizations reporting expenses are to provide an estimate of the actual dollar amount rounded to the nearest \$10,000 for those amounts that exceed \$5,000. 2 U.S.C. § 1604(c)(1). In the event income or expenses do not exceed \$5,000, the firm is to include a statement that income or expenses totaled less than \$5,000 for the reporting period. 2 U.S.C. § 1604(c)(2).

¹⁹Our 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.

were required to report the exact amount. While this is not consistent with the LDA and 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.

Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2010 through 2019



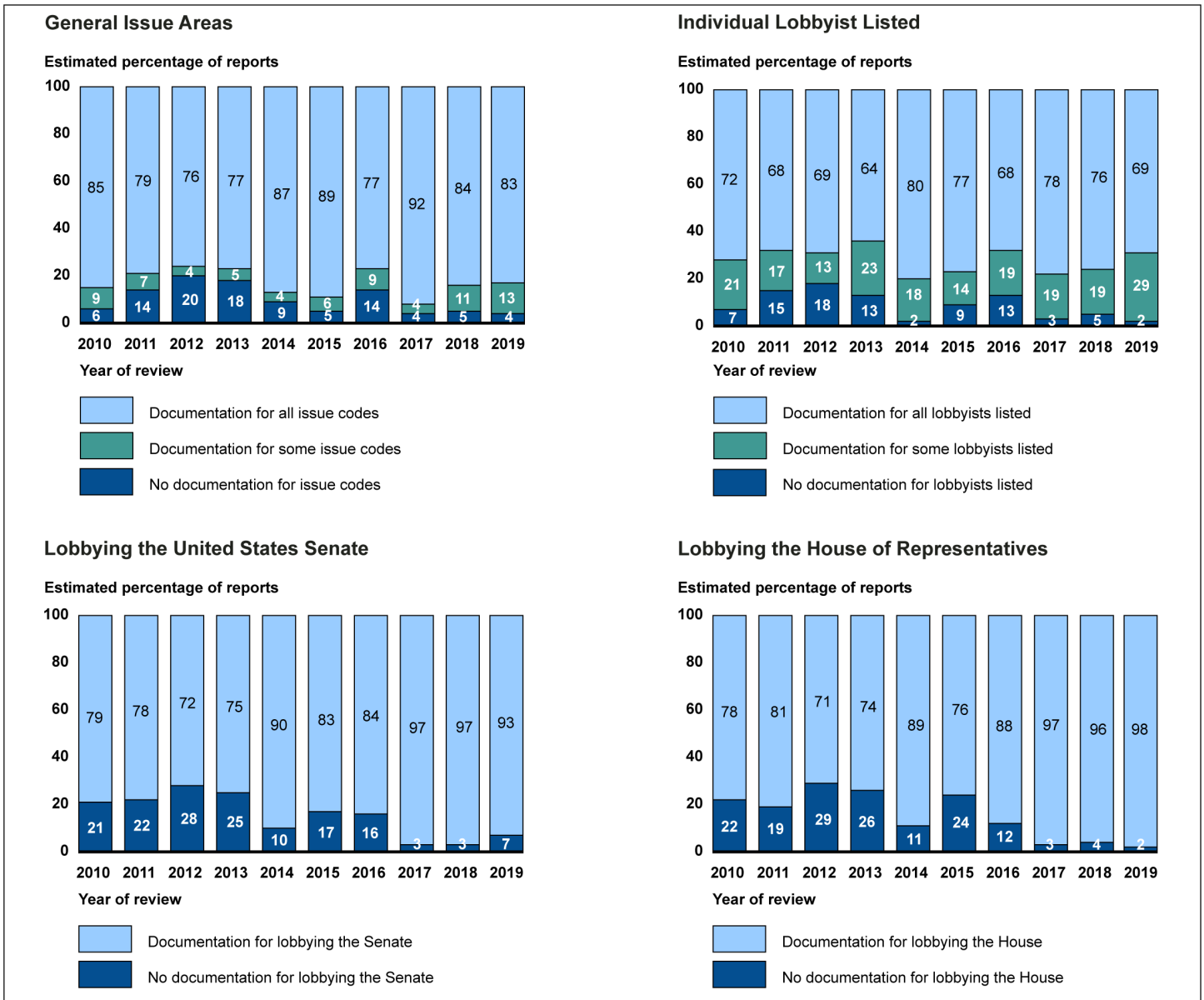
Source: GAO analysis. | GAO-20-449

Note: Estimated percentages have a margin of error of 12 percentage points or fewer. In 2014, 2017, and 2019, percentages do 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 98 LD-2 reports in our sample, 56 disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all disclosed lobbying activities at executive branch agencies for 57 percent of LD-2 reports and documentation for some lobbying activities at federal agencies for 20 percent of LD-2 reports. Figure 5 shows that lobbyists for most LD-2 reports provided documentation for selected elements of their

LD-2 reports that include general issue area codes for lobbying activities, lobbying the House and the Senate, and individual lobbyists listed from 2010 through 2019. In 2017 and 2018, there was an improvement in compliance with documentation for lobbying the House and the Senate over the previous 7 years. In 2019, documentation for lobbying the Senate increased relative to 2017 and 2018 but continued to be lower than the previous 7 years, while documentation for lobbying the House continued to improve.

Figure 5: Extent to Which Lobbyists Provided Documentation for Various Reporting Requirements, 2010 through 2019



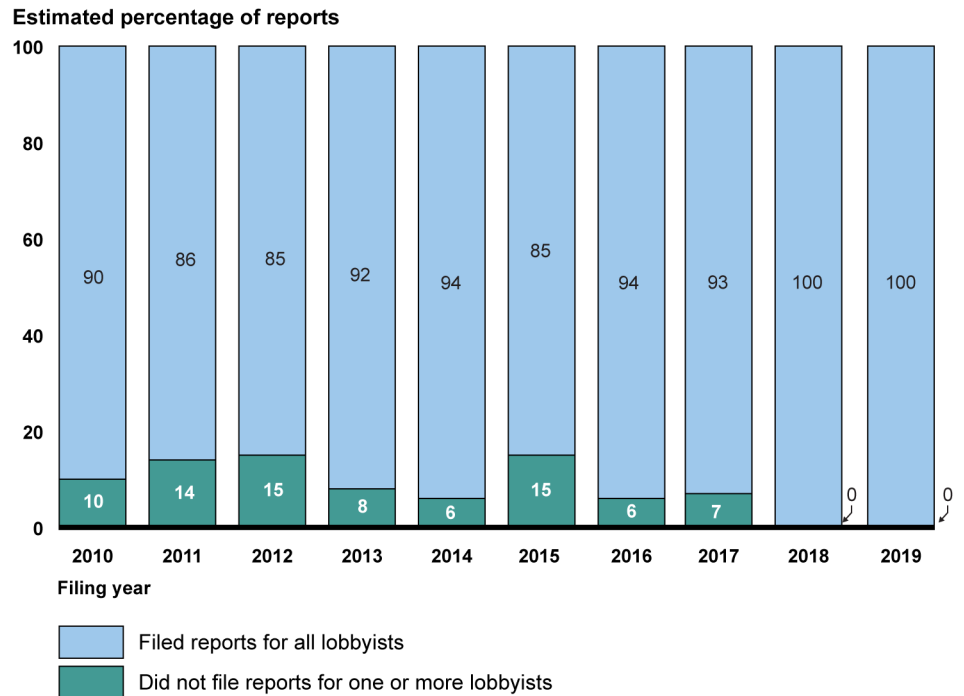
Source: GAO analysis of survey results. | GAO-20-449

Note: Estimated percentages have a margin of error of 12 percentage points or fewer.

For Most Lobbying Disclosure Reports (LD-2), Lobbyists Filed Political Contribution Reports (LD-203) for All Listed Lobbyists

Figure 6 shows that lobbyists for most lobbying firms filed contribution reports as required in our sample from 2010 through 2019. Individual lobbyists and lobbying firms reporting lobbying activity are required to file LD-203 reports semiannually, even if they have no contributions to report, because they must certify compliance with the gift and travel rules. All lobbyists included in our 2018 and 2019 samples filed political contribution reports.

Figure 6: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Lobbyists, 2010 to 2019



Source: GAO analysis. | GAO-20-449

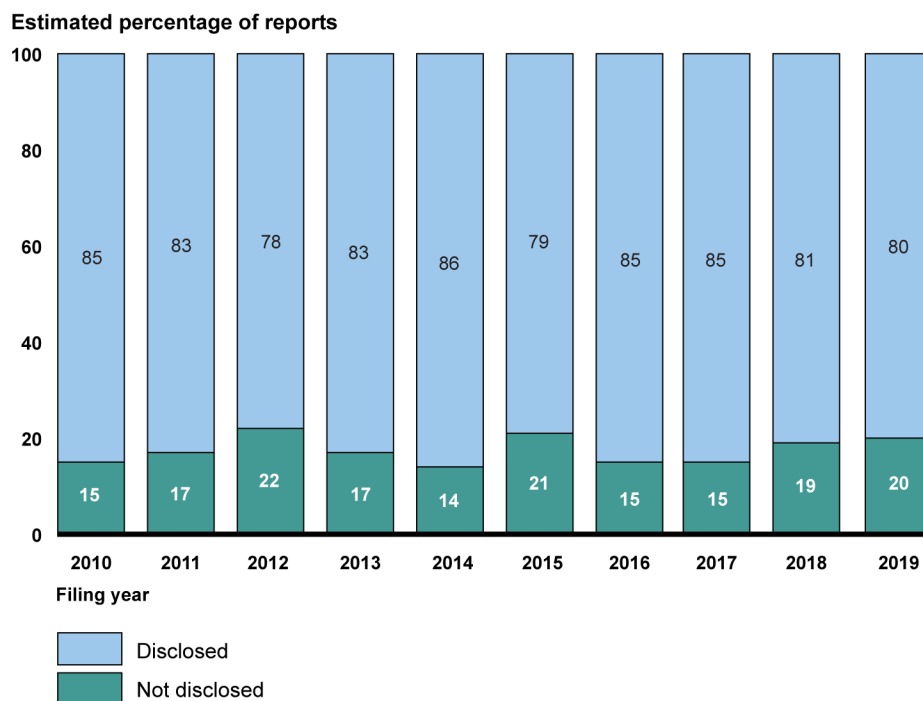
Note: Estimated percentages have a margin of error of 12 percentage points or fewer.

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 a new LD-1 or on the quarterly LD-2 filing when added as a new lobbyist. For 2019, we estimated that 20 percent of all LD-2 reports may not have properly disclosed previously

held covered positions as required.²⁰ 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 7 shows the extent to which lobbyists may not have properly disclosed one or more covered positions as required from 2010 through 2019.

Figure 7: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions, 2010 through 2019



Source: GAO analysis. | GAO-20-449

Note: Estimated percentages have a margin of error of 12 percentage points or fewer. Lobbying disclosure requires reporting on two types of positions: covered executive branch and legislative branch positions. The term covered executive branch position refers to an officer or an employee serving in: (1) a position of the Executive Schedule or (2) a position of a confidential, policy-determining, policy-making, or policy-advocating character, among others. The term covered legislative branch position refers to: (1) a member of Congress; (2) an elected officer of either House of Congress; and (3) any employee of a member of Congress, a committee, or the leadership staff of either House of Congress, among others.

²⁰Prior to each interview, we reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Legistorm, and Google to determine whether lobbyists properly disclosed their covered positions as required by the LDA.

Lobbyists Reported No Criminal Convictions on LD-2 Reports Filed in First and Second Quarters of 2019

Lobbyists were required to begin disclosing relevant convictions in their first quarter 2019 LD-2 reports. None of the lobbyists in our sample of LD-2 reports for the first and second quarters of 2019—which together consisted of 165 individuals—disclosed any convictions in the reports. We researched these 165 lobbyists and found that of the 161 lobbyists we successfully identified, no lobbyist had failed to report a conviction. We were unable to positively identify 4 lobbyists.²¹

Some Lobbyists Amended Their Disclosure Reports after We Contacted Them

After we contacted them, lobbyists amended 25 of the 98 LD-2 disclosure reports in our original sample to change previously reported information. Of the 25 reports, 11 were amended after we notified the lobbyists of our review but before we met with them. An additional 14 of the 25 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 our contact may spur some 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-2 reports.

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

	Number of times reason was selected
Updated covered position	13
Updated income or expenses	8
Changed House, Senate, or executive branch agency lobbying activity	4
Updated specific lobbying issue	3
General issues	3
Changed individual lobbyists	1

Source: GAO analysis. | GAO-20-449

Note: Lobbyists amended 25 of the 98 LD-2 reports in our sample. Some were amended for more than one reason.

²¹For more information, see appendix III.

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 estimated that overall for 2019 lobbyists failed to disclose one or more reportable contributions on 2 percent of reports.²² Additionally, three LD-203 reports were amended in response to our review. Table 2 shows our results from 2010 to 2019; estimates in the table have a maximum margin of error of 11 percentage points. The year to year differences are not statistically significant.

Table 2: Percentage of Lobbying Disclosure (LD-203) Reports That Omitted One or More Political Contributions, 2010-2019

Year of review	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number of reports with contributions that had one or more omissions	7	12	14	10 ^a	8	11	9	11	9	6
Number of reports without contributions that had one or more omissions	1	2	4	0	1	0	1	2	0	0
Estimated percentage of all reports with one or more omissions	4%	9%	9%	4%	4%	4%	5%	6%	4%	2%

Source: GAO analysis. | GAO-20-449

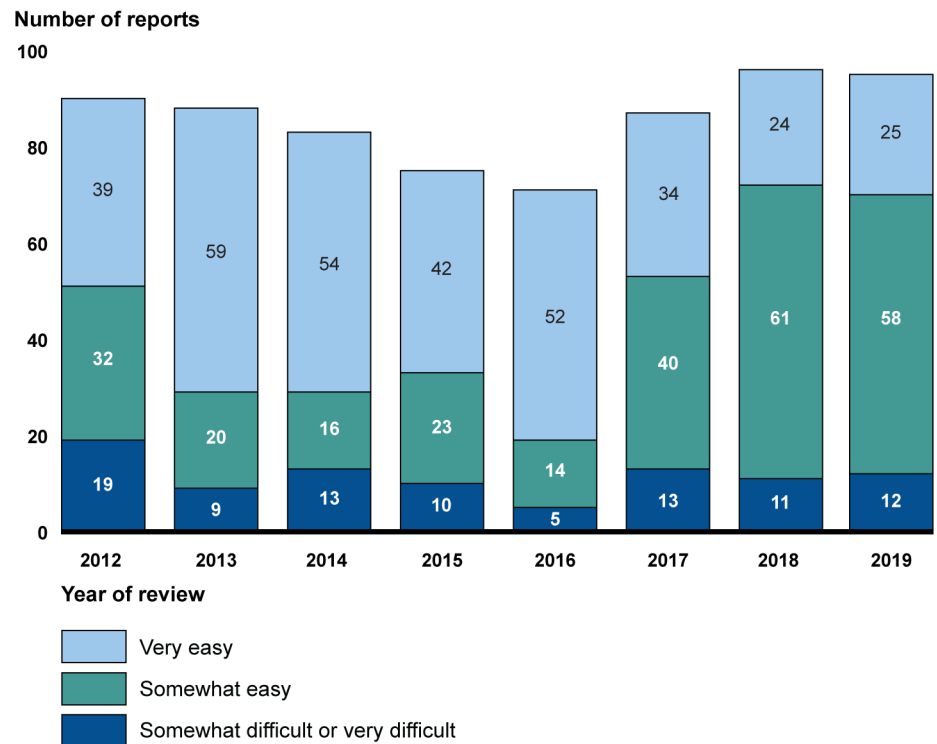
^aIn 2013, N=79. For all other years, N=80.

²²We 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.

Most Lobbying Firms Reported Some Level of Ease in Complying with Disclosure Requirements and Understood Lobbying Terms

As part of our review, 96 different lobbying firms were included in our 2019 sample of LD-2 disclosure reports.²³ Consistent with prior reviews, most lobbying firms reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 96 different lobbying firms in our sample, 25 reported that the disclosure requirements were “very easy,” 58 reported they were “somewhat easy,” and 12 reported they were “somewhat difficult” or “very difficult.” One lobbying firm did not respond to this question (see figure 8).

Figure 8: Ease of Complying with Lobbying Disclosure Requirements, 2012 through 2019



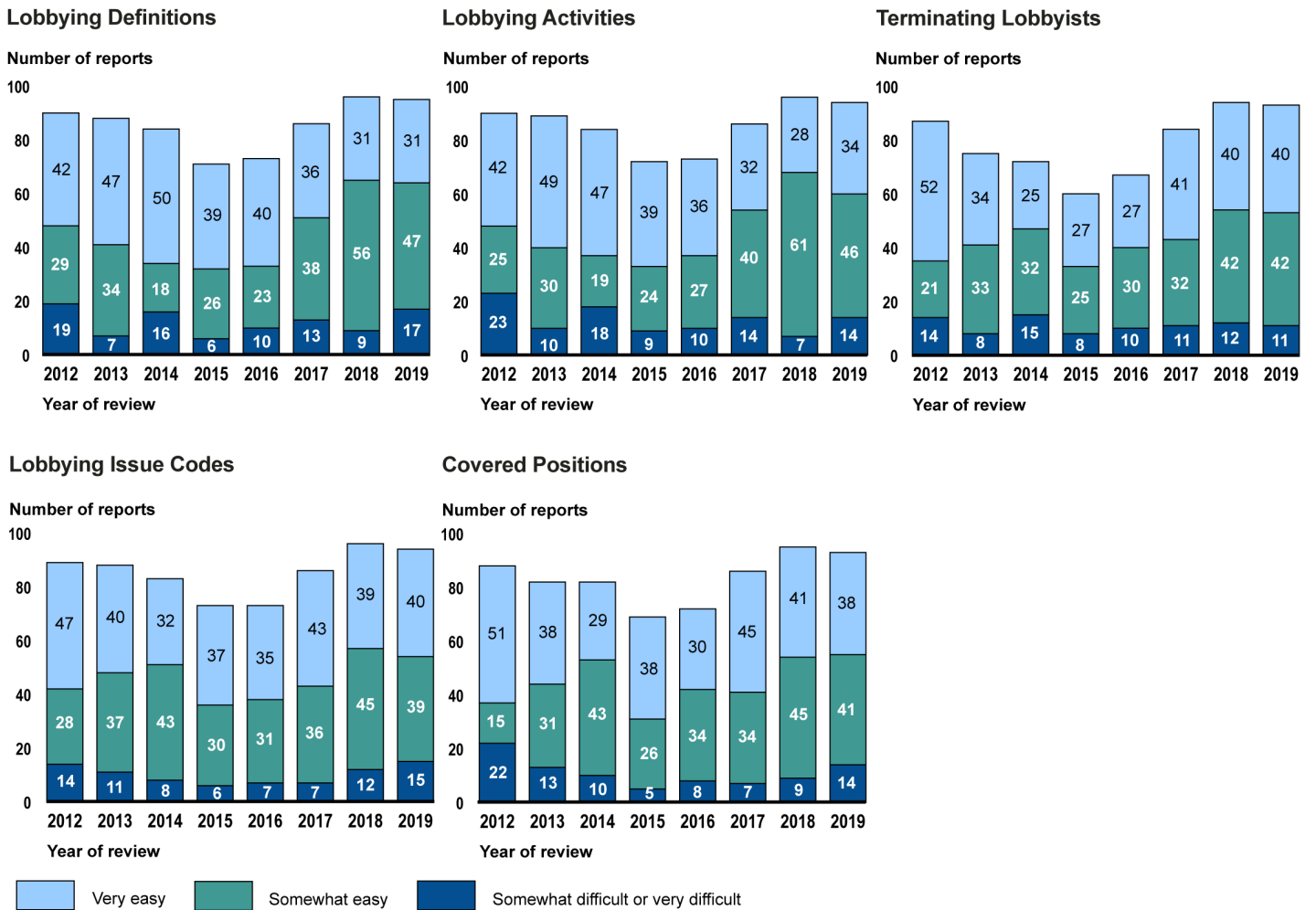
Source: GAO analysis of survey results. | GAO-20-449

²³The use of the term “lobbying firms” in this context includes organizations with in-house lobbyists.

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. Figure 9 shows what lobbyists reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2012 through 2019.²⁴

²⁴Some 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 figure 9.

Figure 9: Ease of Understanding Key Lobbying Terms, 2012 through 2019



Source: GAO analysis of survey results. | GAO-20-449

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included. In 2017, the sample size increased to 100, because a reduced sample size did not give us enough ability to detect and report on a change in the estimate of the percentage of reports that had documentation (83 percent down from 92 percent in 2015) or whether it was a statistically significant change. In 2019, the sample size remained 100.

U.S. Attorney’s Office for the District of Columbia Continues to Enforce the LDA

U.S. Attorney’s Office Has Resources and Authorities to Enforce LDA Compliance

Officials from the U.S. Attorney’s Office for the District of Columbia (USAO) 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. USAO officials stated that while staffing levels decreased in 2018 due to attrition, staffing has been maintained at the current level since the 2018 reduction (see table 3).

Table 3: USAO Staffing Levels, 2017 through 2019

2017	2018 and 2019
<ul style="list-style-type: none"> One contract paralegal specialist assigned full time Two paralegal specialists assigned part time Two civil attorneys assigned part time One civil investigator as needed One criminal attorney assigned part time Additional attorneys assigned as needed 	<ul style="list-style-type: none"> One contract paralegal specialist assigned full time One paralegal specialists assigned part time One civil attorney assigned part time One civil investigator as needed Criminal and civil Assistant U.S. Attorneys are available as needed

Source: U.S. Attorney’s Office for the District of Columbia (USAO). | GAO-20-449

USAO officials stated that lobbyists resolve their noncompliance issues by filing their missing LD-2 or LD-203, by amending their LD-2, or by terminating their registration, depending on the issue. Resolving referrals can take anywhere from a few days to years, depending on the circumstances.²⁵ During this time, USAO creates 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 pending 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.”

²⁵Referrals are the notifications that USAO receives from the Secretary of the Senate or the Clerk of the House about a lobbyist or lobbying firm’s possible noncompliance with the LDA.

USAO officials noted that they attempt to review and update all pending cases every 6 months.

USAO focuses its enforcement efforts primarily on the “responded but not compliant” and the “no response/waiting for a response” groups. Officials told us that, if after several unsuccessful attempts, USAO cannot contact the noncompliant firm or its lobbyist, it confers with both the Secretary of the Senate and the Clerk of the House to determine whether further action is needed.

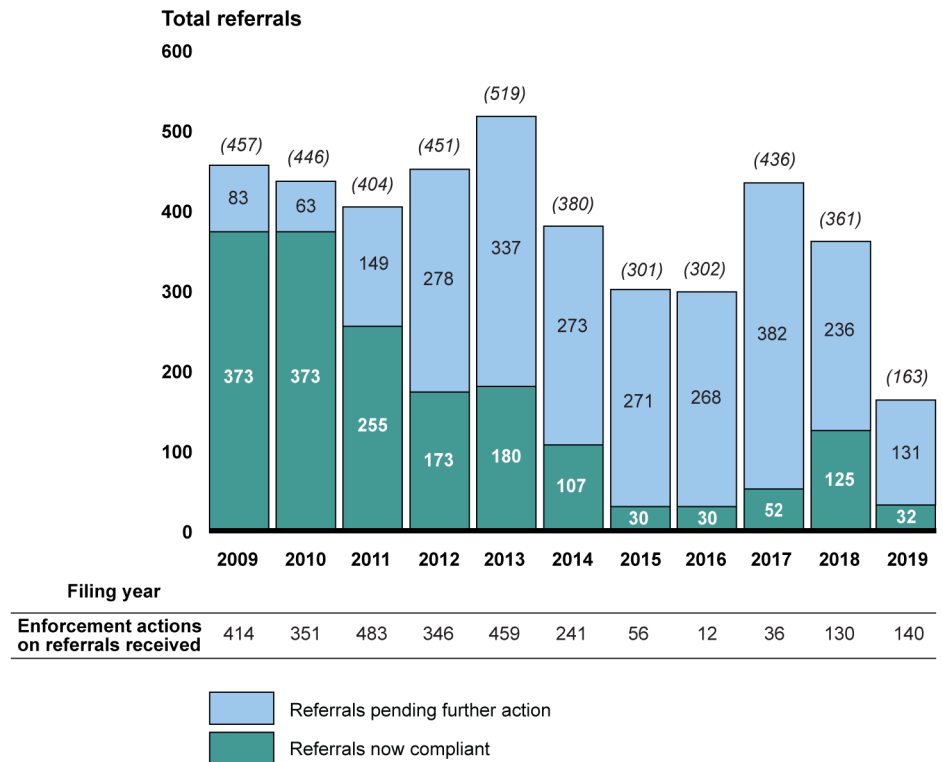
In cases where the lobbying firm is repeatedly referred for not filing disclosure reports but does not appear to be actively lobbying, USAO suspends enforcement actions. USAO officials reported they will continue to monitor these firms and will resume enforcement actions if required.

Status of LD-2 Enforcement Efforts

USAO received 4,220 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 2019. Figure 10 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.²⁶

²⁶Referrals 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 each part of the referral into compliance.

Figure 10: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-2) Reporting, 2009 through 2019



Source: U.S. Attorney's Office for the District of Columbia. | GAO-20-449

Note: Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period for which they relate.

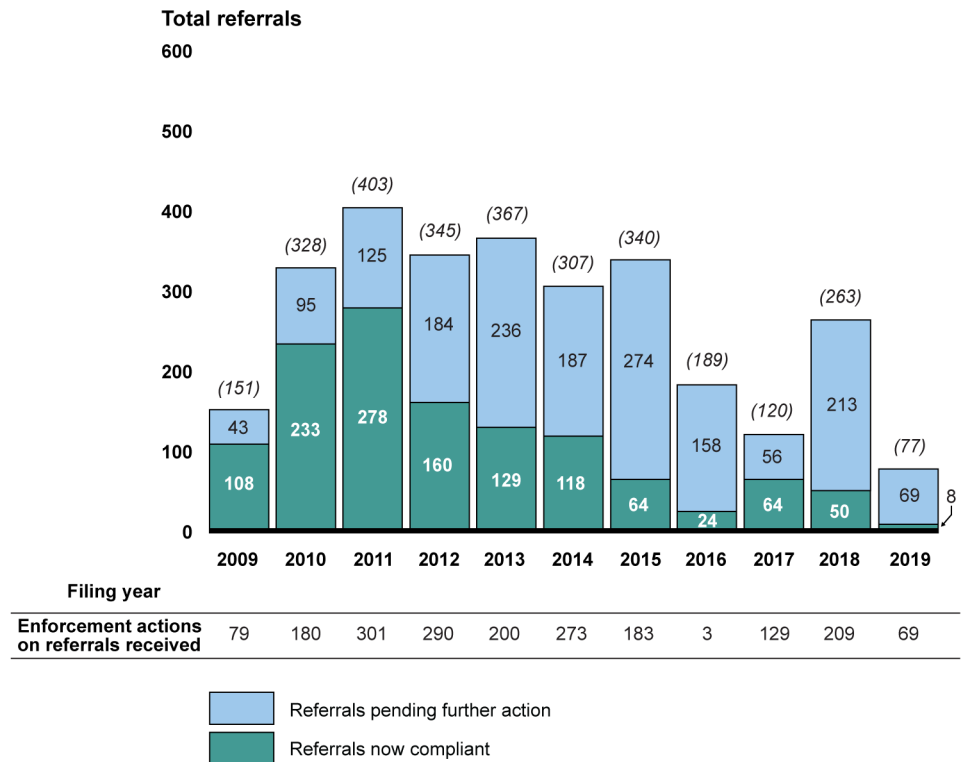
According to USAO officials, about 41 percent (1,730 of 4,220) of the total referrals received are now compliant because lobbying firms either filed their reports or terminated their registrations. In addition, some of the referrals were found to be compliant when USAO received the referral, so no action 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 59 percent (2,471 of 4,220) 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 19 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

Status of LD-203 Referrals

LD-203 referrals consist of two types: (1) LD-203(R) referrals represent lobbying firms that have failed to file LD-203 reports for their lobbying firm and (2) LD-203 referrals represent the lobbyists at the lobbying firm who have failed to file their individual LD-203 reports as required. USAO received 2,890 LD-203(R) referrals for lobbying firms (cumulatively from 2009 through 2019) and 6,750 LD-203 referrals for individual lobbyists (cumulatively from 2009 through 2018) from the Secretary of the Senate and the Clerk of the House for noncompliance with reporting requirements. LD-203 referrals are more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file an LD-203. Lobbyists employed by a lobbying firm typically use the firm's contact information and not the lobbyists' personal contact information. This makes it difficult to locate a lobbyist who is not in compliance and may have left the firm.

USAO officials said that many firms have assisted USAO by providing contact information for lobbyists but 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, including social media, to find these missing lobbyists, but it is not always successful. Figure 11 shows the status of LD-203 (R) referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance.

Figure 11: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-203(R)) Lobbying Firms Only, 2009 through 2019



Source: U.S. Attorney's Office for the District of Columbia. | GAO-20-449

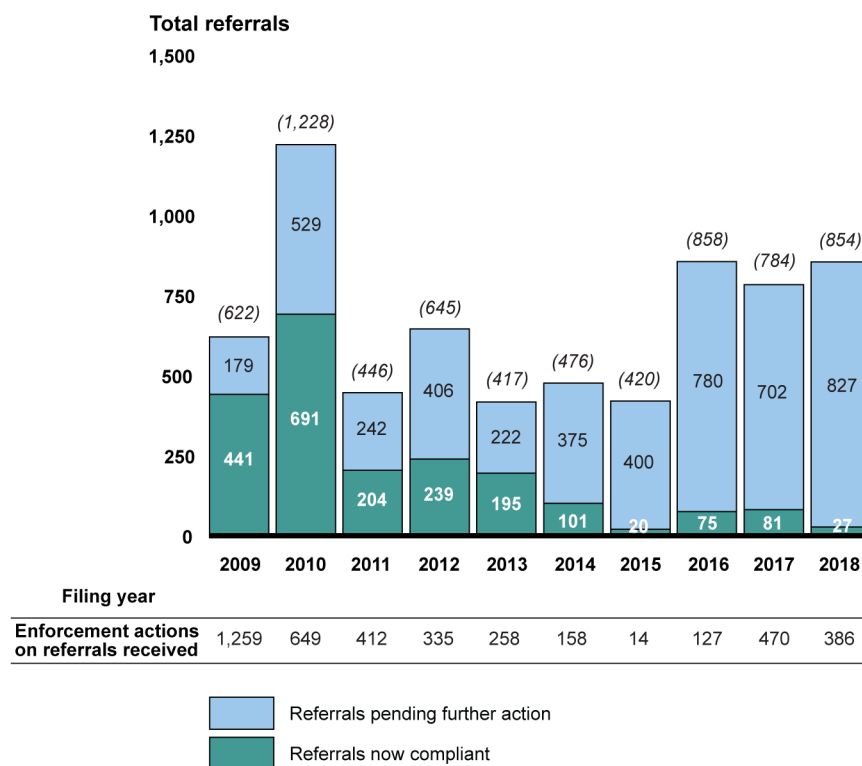
Note: Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

About 43 percent (1,236 of 2,890) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from calendar years 2009 through 2019 are now considered compliant because firms either filed their reports or terminated their registrations. About 57 percent (1,640 of 2,890) of the referrals are pending further action. The remaining 14 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

USAO received 6,750 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbying firms where one or more lobbyists failed to comply with LD-203 reporting requirements for calendar years 2009 through 2018. Figure 12 shows the status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists

into compliance. In addition, figure 12 shows that about 31 percent (2,074 of 6,750) of the referrals are now in compliance because all of the listed lobbyists had either filed their reports or were no longer registered as a lobbyist. About 69 percent (4,662 of 6,750) of the referrals are pending further action because USAO could not locate the lobbyist, did not receive a response from the lobbyist, or plans to conduct additional research to determine if it can locate the lobbyist. The remaining 14 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

Figure 12: Status of Lobbying Disclosure Act Referrals (LD-203) for Lobbyists Employed at Lobbying Firms, 2009 through 2018



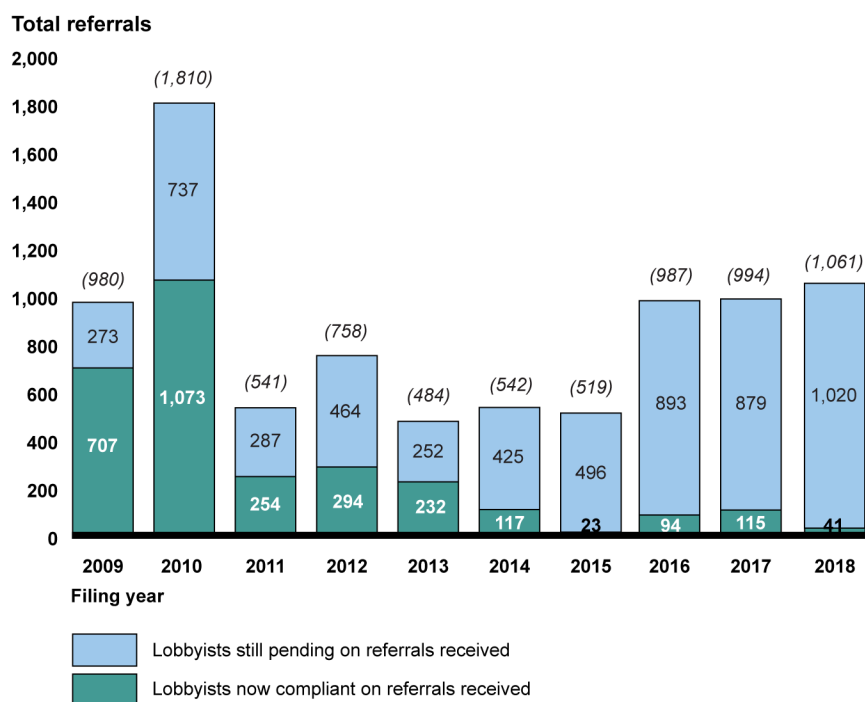
Source: U.S. Attorney's Office for the District of Columbia. | GAO-20-449

Note: No referrals have been received for 2019. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

USAO received LD-203 referrals from the Secretary of the Senate and the Clerk of the House for 8,676 individual lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2009 through 2018. Figure 13 shows the status of compliance for individual lobbyists

listed on referrals to USAO. About 34 percent (2,950 of 8,676) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 66 percent (5,726 of 8,676) 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.

Figure 13: Status of Compliance for Lobbying Disclosure Referrals (LD-203) Lobbyists Only Reporting, 2009 through 2018



Source: U.S. Attorney's Office for the District of Columbia. | GAO-20-449

Note: No referrals have been received for 2019. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

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.

JACK Act Enforcement

According to USAO, its enforcement role regarding the JACK Act is the same as any other prosecution. If the individual or organization has misrepresented themselves on the LDA report, USAO can refer them for

criminal prosecution or impose civil penalties under the LDA. To date, no referrals have been made under the JACK Act.

Status of Enforcement Settlement Actions

According to USAO officials, lobbyists and lobbying firms who repeatedly fail to file reports are labeled chronic offenders and referred to one of the assigned attorneys for follow-up. USAO also receives complaints regarding lobbyists who are allegedly lobbying but never filed an LD-203. USAO officials added that USAO monitors and investigates chronic offenders to ultimately determine the appropriate enforcement actions, which may include settlement or other civil actions.

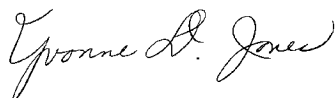
USAO has ongoing investigations for individuals and organizations based upon their noncompliance history. However, USAO officials told us that no suits have been initiated or cases settled since our 2018 lobbying report. They said that USAO continues to review its records to identify additional chronic offenders for further action due to noncompliance.

Agency Comments

We provided a draft of this report to the Department of Justice for review and comment. The Department of Justice did not have comments.

We are sending copies of this report to the Attorney General, the Secretary of the Senate, the 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. 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

List of Committees

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

The Honorable Lindsey Graham
Chairman
The Honorable Dianne Feinstein
Ranking Member
Committee on the Judiciary
United States Senate

The Honorable Roy Blunt
Chairman
The Honorable Amy Klobuchar
Ranking Member
Committee on Rules and Administration
United States Senate

The Honorable Zoe Lofgren
Chairwoman
The Honorable Rodney Davis
Ranking Member
Committee on House Administration
House of Representatives

The Honorable Jerrold Nadler
Chairman
The Honorable Jim Jordan
Ranking Member
Committee on the Judiciary
House of Representatives

The Honorable Carolyn Maloney
Chairwoman
The Honorable Mark Meadows
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Appendix I: 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 4).

Table 4: Names of Lobbyist and Clients Selected in Random Sampling of Lobbyist Disclosure Reports Filed in the Third and Fourth Quarters of 2018 and First and Second Quarters of 2019

Lobbyists	Clients
A1.9 Strategies LLC	Analogic Corporation
Academy of Managed Care Pharmacy	Academy of Managed Care Pharmacy
Adams and Reese, LLP	Metro Govt of Nashville and Davidson County
Akin Gump Strauss Hauer & Feld	Apollo Management Holdings, LP
Akin Gump Strauss Hauer & Feld	Pfizer, Inc.
Alaska Airlines, Inc.	Alaska Airlines, Inc.
Alcalde & Fay	City of Daytona Beach, Florida
Ally Financial Inc.	Ally Financial Inc.
American Federation of Musicians	American Federation of Musicians
Appian Consulting LLC	iHeartmedia, Inc. (Formerly Known as Clear Channel Communications, Inc.)
Arent Fox LLP	iQor US Inc.
Avenue Solutions	TESARO, Inc.
Baker Donelson Bearman Caldwell & Berkowitz/The Daschle Group	General Dynamics
Bergen & Parkinson, LLC	American Civil Liberties Union
BGR Government Affairs	Select Medical Corporation
Bockorny Group, Inc.	Transhumance Holding Company
Bradley Arant Boult Cummings LLP	The GEO Group, Inc.
Bramer Group, LLC	Medical Investor Holdings LLC
Brownstein Hyatt Farber Schreck, LLP	OneMain Holdings Inc.
C.V. Starr Advisors, LLC	C.V. Starr Advisors, LLC
California Medical Association Inc.	California Medical Association Inc.
Capitol Hill Consulting Group ^a	DaVita Inc
Cardinal Point Partners	Black & Veatch
Carpenter Strategic Consulting LLC	Ligado Networks
Cavarocchi Ruscio Dennis Associates, L.L.C.	APTS ACTION, INC
CFM Strategic Communications (Conkling Fiskum & McCormick)	City of Vancouver, Washington
CGCN Group, LLC (Formerly Known as Clark Geduldig Cranford & Nielsen, LLC)	Investment Company Institute
CGCN Group, LLC (Formerly Known as Clark Geduldig Cranford & Nielsen, LLC)	American Chemistry Council, Inc.

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

Lobbyists	Clients
Chamber Hill Strategies	BioMarin Pharmaceutical Inc.
Commonwealth Strategic Partners, LLC ^b	Aircraft Mechanics Fraternal Association
Covington & Burling LLP	Western Conference of Teamsters Pension Trust
Crossroads Strategies, LLC	Ygrene Energy Fund, Inc.
David Turch & Assoc.	City Of Beverly Hills, CA
Davis & Harman LLP ^a	Broker/Dealer Coordination Group
Dominion Energy, Inc.	Dominion Energy, Inc.
Ehrlich & Associates	Smithville Communications
Envision Strategy, LLC	New York Road and Infrastructure Coalition
Eris Group (Formerly Known as Bartlett & Bendall)	Cross River Bank
Faegre Baker Daniels Consulting	Wholesale & Specialty Insurance Association
Federal Hall Policy Advisors, LLC	Experian North America
Ferox Strategies	Walmart Inc.
Fierce Government Relations	Kindred Healthcare
Fierce Government Relations	Ford Motor Company
Hannegan Landau Poersch & Rosenbaum Advocacy, LLC	Comcast Corporation
Harbinger Strategies, LLC	Recording Industry Association Of America
Health Care Service Corporation, a Mutual Legal Reserve Company (HCSC)	Health Care Service Corporation, a Mutual Legal Reserve Company (HCSC)
Holland & Knight, LLP	Osceola County, FL
International Brotherhood Of Teamsters ^b	International Brotherhood of Teamsters
Invariant LLC	Nareit
Invariant LLC	CIGNA Corporation
JBS Communications, LLC	TWSHO, Inc.
Jeffrey J. Kimbell and Associates	Nevro Corporation
Jones Group International, LLC	T-Mobile US, Inc.
K&L Gates LLP	PacifiCorp Energy
Kent & O'Connor, Inc.	NAFA Fleet Management Association (fka National Assoc. of Fleet Administrators)
Lewis-Burke Associates, LLC	Fermi Research Alliance, LLC
Lincoln Policy Group	SCAN Health Plan
Madison Services Group, Inc	Women Impacting Public Policy
Marcus G. Faust, PC	Las Vegas Valley Water District
Mehlman Castagnetti Rosen & Thomas, Inc.	American Trucking Associations
Mercury Public Affairs, LLC	AAR Corp.
Meyers and Associates	Corpus Christi, Texas
Mr. Robert K Weidner	enCore Energy Corp.
Ms. Elizabeth Lavach ^a	Nuburu, Inc

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

Lobbyists	Clients
Ms. Marla Grossman	American Continental Group on Behalf of American Association of Publishers
Nathanson+Hauck	Community Catalyst
National Association of Realtors	National Association of Realtors
National Coalition for Assistive and Rehab Technology	National Coalition for Assistive and Rehab Technology
New World Group Public Affairs LLC	FARES
NVG, LLC	HRHCare
Occidental Petroleum Corporation	Occidental Petroleum Corporation
Ogilvy Government Relations	Port of Corpus Christi Authority of Nueces County, Texas
O'Neill and Associates ^b	Alaska Airlines
O'Rourke & Nappi, LLP	Brighthouse Services, LLC
PACE, LLP (Formerly PACE-CAPSTONE)	Napa Valley Vintners Association
Pharmaceutical Research and Manufacturers of America	Pharmaceutical Research and Manufacturers of America
Playmaker Strategies, LLC	Rio Valley Biofuels
Polispace-James A.M. Muncy	Commercial Spaceflight Federation
Porter Group, LLC	Rocky Research
Porter Group, LLC	Reno-Sparks Convention and Visitors Authority
PPL Corporation	PPL Corporation
Prime Policy Group	Academy Of Doctors Of Audiology
Raffaniello & Associates ^c	Tyson Foods, Inc.
Ruhlen Strategies, LLC	RAI Services Company
Siemens Corporation	Siemens Corporation
Sixkiller Consulting, LLC	BSA, The Software Alliance
Smiths Group Services Corporation	Smiths Group Services Corporation
Squire Patton Boggs	City Of Portland
Squire Patton Boggs	Impact Journals, LLC
State Federal Strategies	Missy Edwards Strategies on Behalf of Truckload Carriers Association
Texas Medical Association	Texas Medical Association
The Conservation Fund	The Conservation Fund
The Ferguson Group, LLC	Bryant & Associates on behalf of North Bay Water Reuse Program
The Keelen Group, LLC	International Association of Sheet Metal, Air, Rail, and Transportation Workers
The Normandy Group, LLC	Taylor Farms
The OB-C Group, LLC	Natixis IM
The Vogel Group	JSW Steel, USA
The Wessel Group Incorporated	McWane, Inc.

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

Lobbyists	Clients
Thorn Run Partners	Patient Services Incorporated (PSI)
Todd Strategy, LLC	EMD Serono Inc.
TrueBlue, Inc.	TrueBlue, Inc.
U.S. Chamber Institute for Legal Reform	U.S. Chamber Institute for Legal Reform
Urban Swirski & Associates, LLC ^c	Philanthropy Roundtable
Van Scoyoc Associates	The Implementation Group (National University System)
Venable LLP	Discover Financial Services, Inc.
Waste Management, Inc.	Waste Management, Inc.
Wiley Rein LLP	National Association of Broadcasters
Wyman Associates	American Pipeline Contractors Association

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of 2018 and the first and second quarters of 2019. | GAO-20-449

^aFirms completed or partially completed the survey, but did not participate in an interview.

^bFirms did not respond to requests to participate.

^cFirms declined to participate in GAO's 2019 lobbying disclosure survey.

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

Table 5: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2018 or Midyear 2019

Lobbyist or lobbying firm	Reporting period
3M Company	Midyear 2019
AFLAC Incorporated	Year-end 2018
Alec Stone	Midyear 2019
Alex Albert	Midyear 2019
Alex Hecht	Midyear 2019
American Hotel & Lodging Association	Midyear 2019
American Society of Anesthesiologists	Midyear 2019
Association for Advanced Life Underwriting	Midyear 2019
Ball Corporation (Including Aerospace & Technologies 2019)	Midyear 2019
Black & Veatch	Midyear 2019
Bonnie Singer	Midyear 2019
Brett Heimov	Year-end 2018
Carlos Lopez	Midyear 2019
Carmen Guzman Lowrey	Year-End 2018
Carolyn Sabatini	Midyear 2019
Cassidy & Associates, Inc.	Year-end 2018
Celanese Corporation	Midyear 2019
Charla Penn	Midyear 2019
Charles Dorkey	Midyear 2019
Commercial Real Estate Finance Council	Year-end 2018
Credit Suisse Securities (USA)	Midyear 2019
Daniel Crane	Year-end 2018
David Noren	Midyear 2019
David Zook	Year-end 2018
Donald Kent	Midyear 2019
Eisai Inc.	Midyear 2019
Federal Research Strategies, LLC	Year-end 2018
Francine Friedman	Midyear 2019
Haley Barbour	Year-end 2018
Holcim (US), Inc. and Aggregate Industries Management, Inc.	Year-end 2018
Huntsman Corporation	Year-end 2018
Jack Victory	Midyear 2019
Jana Mckeag	Year-end 2018
Jere Glover	Midyear 2019
Jere Glover	Year-end 2018

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

Lobbyist or lobbying firm	Reporting period
Joe Kelley	Year-end 2018
Joel Leftwich	Year-end 2018
John Hishta	Midyear 2019
John Mulligan	Year-end 2018
Joseph Ganley	Year-end 2018
Judith Zink	Year-end 2018
Kelly Maer	Year-end 2018
Keystone Strategy+Advocacy	Year-end 2018
Kimble Ratliff	Midyear 2019
Larry Lavender	Midyear 2019
Laura Skaer	Year-end 2018
Mark Gillman	Midyear 2019
Mark Reiter	Year-end 2018
Mary Grealy	Midyear 2019
Mary Reuther	Year-end 2018
Matthew Tuten	Midyear 2019
Micah Green	Midyear 2019
Michael Park	Year-end 2018
Michigan Credit Union League	Year-end 2018
Mike Mullen	Year-end 2018
National Music Publishers' Association	Year-end 2018
National Rifle Association of America	Year-end 2018
P Claude Burcky	Midyear 2019
Property Casualty Insurers Association of America	Year-end 2018
Rai Services Company	Year-end 2018
Reagan Anderson	Year-end 2018
Richard Patch	Year-end 2018
Robert Guenther	Midyear 2019
Robert Hamill	Year-end 2018
Robert Head	Midyear 2019
Rolls-Royce North America and Its Affiliates	Midyear 2019
Samuel Adcock	Midyear 2019
Shannon Kellogg	Year-end 2018
Skadden, Arps, Slate, Meagher & Flom, LLP	Year-end 2018
Stacey Hughes	Midyear 2019
Susan Molinari	Midyear 2019
Synchrony Financial	Midyear 2019

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

Lobbyist or lobbying firm	Reporting period
Syngenta Corporation	Year-end 2018
Theodore Borstein	Year-end 2018
Thompson Coburn LLP	Year-end 2018
Truck Renting and Leasing Association	Year-end 2018
United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry	Midyear 2019
University of Louisville	Midyear 2019
Vista Outdoor, Inc.	Year-end 2018
William Doyle	Midyear 2019

Source: Lobbying contributions database of the Clerk of the House of Representatives. Year-end reports for calendar year 2018 and midyear reports for calendar year 2019. | GAO-20-449.

Table 6: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2018 or Midyear 2019

Lobbyist or lobbying firm	Reporting period
Albanian American Civic League	Year-end 2018
Alexander J. Beckles, L.L.C.	Midyear 2019
American Association of Community Colleges	Midyear 2019
American College of Physicians	Year-end 2018
American Malting Barley Association, Inc.	Year-end 2018
American Society for Microbiology	Midyear 2019
Amy DeLong	Year-end 2018
Anthony Shelley	Year-end 2018
Ariana Reks	Year-end 2018
Ashley Mild	Year-end 2018
Aurene Martin	Midyear 2019
Barry Cannada	Midyear 2019
Berni Consulting, LLC	Midyear 2019
Blake Nanne	Midyear 2019
Brian Dixon	Midyear 2019
Bryan Dierlam	Midyear 2019
Bryce Harlow	Midyear 2019
Capitol Hill Advocates LLC	Midyear 2019
Christopher Logan	Midyear 2019
Civitas Public Affairs Group, LLC	Midyear 2019
Crossfit, Inc.	Midyear 2019
Elizabeth Cullen	Midyear 2019

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

Lobbyist or lobbying firm	Reporting period
Federal City Strategies	Year-end 2018
Franklin Davis	Year-end 2018
Frederick Mitchell	Midyear 2019
Gabriel Pedreira	Year-end 2018
George Cox	Year-end 2018
Gregory McDonald	Midyear 2019
Henry Phillips	Midyear 2019
Indiana University Health, Inc.	Year-end 2018
Jason Briefel	Year-end 2018
Jay Vroom	Year-end 2018
Jessica Simpson	Year-end 2018
Jodi Daniel	Year-end 2018
John Hilbert	Midyear 2019
John Maurello	Midyear 2019
John McLaughlin	Year-end 2018
Jordan Wicker	Midyear 2019
K. McKay	Midyear 2019
Kay Gouwens	Year-end 2018
Kenneth Carpi	Midyear 2019
Kimberlie B. Rogers-Bowers	Year-end 2018
Kindred Healthcare	Year-end 2018
Kristin Esposito	Midyear 2019
Laura Ott	Year-end 2018
Marcus Williams	Year-end 2018
Margery Kraus	Midyear 2019
Mary Harris	Year-end 2018
Max Virkus	Midyear 2019
MBDA Incorporated	Year-end 2018
McClain Haddow	Year-end 2018
Michael Belwood	Year-end 2018
Michael Smith	Midyear 2019
Mike Davis	Year-end 2018
Mr. Phillip Dougherty	Year-end 2018
Mr. Robert Rozen	Midyear 2019
Mr. Timothy McGuire	Midyear 2019
Nicholas Kowalski	Midyear 2019
Nicole Commodore	Year-end 2018

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

Lobbyist or lobbying firm	Reporting period
Patrick Williams	Midyear 2019
Paula Reeve	Midyear 2019
Pennsylvania Higher Education	Year-end 2018
Ralph Palmieri	Year-end 2018
Robert Bruchman	Year-end 2018
Safer Chemicals, Healthy Families	Midyear 2019
Safer Chemicals, Healthy Families	Year-end 2018
Sayre Consulting, Inc.	Year-end 2018
Scott Packard	Midyear 2019
Serena Davila	Midyear 2019
Stanley Rapp	Year-end 2018
Steve Isenman	Year-end 2018
T. Peter Ruane	Year-end 2018
The Randel Group, LLC	Midyear 2019
Theodore Austell	Midyear 2019
Thomas Giles	Midyear 2019
Tommy Johnson	Year-end 2018
Truckload Carriers Association	Year-end 2018
Victoria Napier	Year-end 2018
Watkins & Eager PLLC	Midyear 2019
Zachary Riley	Midyear 2019

Source: Lobbying contributions database of the Clerk of the House of Representatives. Year-end reports for calendar year 2018 and midyear reports for calendar year 2019. | GAO-20-449.

Appendix III: Objectives, Scope, and Methodology

Our objectives were to (1) determine the extent to which lobbyists are able to demonstrate compliance with the requirements for registrations and reports filed under the Lobbying Disclosure Act of 1995, as amended (LDA); (2) identify any challenges or 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 any efforts it has made to improve that 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 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 reports (LD-2) and for assessing whether newly filed lobbyists also filed required reports. We used the House database to sample LD-2 reports from the third and fourth quarters of 2018 and the first and second quarters of 2019, as well as for sampling year-end 2018 and midyear 2019 political contributions reports (LD-203). We also used the database to match 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 99 LD-2 reports from the third and fourth quarters of 2018 and the first and second quarters of 2019.¹ We excluded reports with no lobbying activity or with income or expenses of less than \$5,000 from our sampling frame.² We drew our sample from 49,902 activity reports filed for the third and fourth quarters of 2018 and the first and second quarters of 2019 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 2019 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 (as noted in our report) after using a Bonferroni adjustment to account for multiple comparisons.³ For this year's review, we estimated that 95 percent of LD-2 reports provided written documentation for the lobbying income and expenses.

Our sample is based on a stratified random selection and 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

¹Our original sample included 108 randomly selected LD-2 reports. After notification of our review, two firms declined to participate, three firms completed surveys but were unable to complete document reviews, two firms reported no lobbying activity, and three firms were non-responsive to requests for participation. We excluded each of these 10 cases from our review. All alternates in the sample were used because of the number of nonresponses. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

²LD-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.

³A 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 one type-1 error when making multiple comparisons does not exceed a specified level.

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 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 the 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, 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.

The Justice Against Corruption on K Street Act of 2018 (also known as the JACK Act) amended the Lobbying Disclosure Act of 1995 and requires that registered firms disclose in lobbying registrations and quarterly lobbying disclosure reports whether lobbyists have been convicted of certain criminal acts at the state or federal level. Offenses include bribery, extortion, embezzlement, an illegal kickback, tax evasion, fraud, a conflict of interest, making false statements, perjury, or money laundering. For any listed lobbyist who has been convicted of these offenses, the firm is to provide the date of the conviction and a description of the offense. Lobbyists were required to begin disclosing this information in their first quarter 2019 LD-2 reports. For each lobbyist listed on LD-2 reports filed in 2019 we conducted a search to determine whether the lobbyist properly disclosed their criminal convictions as required by the LDA. We researched lobbying firms' websites, LinkedIn, and Google to positively identify lobbyists. Once we were able to positively identify lobbyists, we searched two databases, Accurint and Clear, that compile records obtained from public and private sources for any available information regarding criminal arrests or convictions involving each identified lobbyist. Where those search results were unclear, we followed up with criminal background checks. We then compared the results of our searches against criminal offenses specified by the JACK Act.

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 the LDA's requirement for lobbyists to file a report in the quarter of registration was met for the third and fourth quarters of 2018 and the first and second quarters of 2019, 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 3,093, or 89.86 percent, of the 3,442 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 30,853 total LD-203 reports. The first sample contains 80 reports of the 9,356 reports with political contributions and the second contains 80 reports of the 21,497 reports listing no contributions. Each sample contains 40 reports from the year-end 2018 filing period and 40 reports from the midyear 2019 filing period. The samples from 2019 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 11 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 2019 and found

no statistically significant differences after adjusting for multiple comparisons.⁴

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.

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 96 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms is 96, which is less than our original sample of 98 reports because some lobbying firms had more than one 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 lobbyists' and lobbying firms' views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale of "very easy,"

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

“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.⁵

To describe the resources and authorities available to the U.S. Attorney’s Office for the District of Columbia (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 to 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 May 2019 to March 2020 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.

⁵One lobbying firm did not respond to the questions about their ease of understanding the term associated with LD-2 reporting requirements.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Yvonne D. Jones, (202) 512-2717 or jonesy@gao.gov

Staff Acknowledgments

In addition to the contact named above, Clifton Douglas Jr. (Assistant Director), Janet Temko-Blinder (Assistant General Counsel), Karin Fangman (Deputy Assistant General Counsel), Sherrice Kerns (Analyst-in-Charge), Daniel Biebeault, Ann Czapiewski, Robert Gebhart, Kathleen Jones, Lydia Koeller, Amalia Konstas, Krista Loose, Amanda Miller, Sharon Miller, Sarah Mohammadi, Wesley Sholtes, Peter Verchinski and Khristi Wilkins made key contributions to this report.

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Related GAO Products

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