

April 2010

# 2009 LOBBYING DISCLOSURE

## Observations on Lobbyists' Compliance with Disclosure Requirements



GAO

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Highlights of [GAO-10-499](#), a report to congressional addressees

## Why GAO Did This Study

The Honest Leadership and Open Government Act of 2007 amended the Lobbying Disclosure Act of 1995 (LDA). This is GAO's third report in response to the LDA's requirement for GAO to annually (1) determine the extent to which lobbyists can demonstrate compliance with the LDA by providing support for information on their registrations and reports, (2) identify challenges and potential improvements to compliance for registered lobbyists, and (3) describe the efforts the U.S. Attorney's Office for the District of Columbia (the Office) has made to improve its enforcement of the LDA. GAO reviewed a random sample of 134 lobbying disclosure reports filed from the fourth quarter of calendar year 2008 through the third quarter of calendar year 2009. GAO also selected two random samples of federal political campaign contributions reports from year-end 2008 through midyear 2009. GAO sampled 100 reports listing contributions and 100 reports listing no contributions. This methodology allowed GAO to generalize to the population of 53,756 disclosure reports, 10,928 contributions reports, and 22,572 reports with no contributions. GAO also met with officials from the Office regarding efforts to focus resources on lobbyists who fail to comply with the LDA.

View [GAO-10-499](#) or [key components](#). For more information, contact Laurie Ekstrand at (202) 512-6845 or [ekstrandl@gao.gov](mailto:ekstrandl@gao.gov).

## 2009 LOBBYING DISCLOSURE

### Observations on Lobbyists' Compliance with Disclosure Requirements

#### What GAO Found

While there are no specific requirements for lobbyists to create or maintain documentation related to disclosure reports they file under the LDA, GAO's review showed that lobbyists were generally able to provide documentation, although in varying degrees, to support items in their disclosure reports. This finding is similar to GAO's results from last year's review.

For income and expenses, two key elements of the reports, GAO estimates that lobbyists could provide written documentation for approximately 89 percent of the disclosure reports. After GAO's review, 15 lobbyists stated that they planned to amend their disclosure reports to make corrections on one or more data elements. As of March 18, 2010, 7 of the 15 amended their disclosure reports to make these corrections.

For political contribution reports, GAO estimates that 82 percent of the reports listing contributions could be supported by Federal Elections Commission (FEC) data or documentation provided by lobbyists. Among reports with no contributions listed, an estimated minimum of 3 percent of reports omitted one or more contributions that should have been reported. All of the lobbyists said that they did not report the information listed in the FEC database because of an oversight and plan to amend their reports.

The majority of lobbyists who newly registered with the Secretary of the Senate and Clerk of the House of Representatives in the last quarter of 2008 and first three quarters of 2009 filed required disclosure reports for the period. GAO could not identify corresponding reports on file for lobbying activity for about 11 percent of the registrants, likely because either reports were not filed or the reports that were filed contained information, such as client names, that did not match the registrations. The Secretary of the Senate and Clerk of the House routinely review the completeness of registrations and reports and follow up with lobbyists.

Most lobbyists felt that existing guidance for filing required registrations and reports was sufficient. However, GAO's review of documentation and lobbyists' statements indicates some opportunities to strengthen lobbyists' understanding of the requirements. The Secretary of the Senate and Clerk of the House update guidance periodically to respond to issues and comments as they arise.

In response to an earlier GAO recommendation, the Office developed a system to help monitor and track enforcement efforts. The Office continues to refine the system to meet the requirements conveyed in GAO's recommendation. To enforce compliance, the Office primarily focuses on sending letters to lobbyists who potentially violated the LDA by not filing disclosure reports. No civil actions or settlements with lobbyists have been pursued by the Office since 2005, although it is following up on hundreds of referrals each year.

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### Abbreviations

DOJ	Department of Justice
FEC	Federal Elections Commission
HLOGA	Honest Leadership and Open Government Act of 2007
LDA	Lobbying Disclosure Act of 1995
PAC	political action committee

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April 1, 2010

### Congressional Addressees

Questions regarding the influence of special interests in the formation of government policy have led to a move toward more transparency and accountability with regard to the lobbying community. The Honest Leadership and Open Government Act of 2007 (HLOGA),<sup>1</sup> signed into law on September 14, 2007, amended the Lobbying Disclosure Act of 1995 (LDA)<sup>2</sup> by doubling the frequency of lobbyists' reporting from semiannually to quarterly, increasing civil penalties, and adding criminal penalties. The LDA as amended requires GAO to audit the extent of lobbyists' compliance with the requirements of the LDA by reviewing a random sampling of publicly available lobbying registrations and reports filed during each calendar year. GAO's report must also include recommendations related to improving lobbyists' compliance with the LDA and report on resources and authorities available to the Department of Justice for effective enforcement of the LDA. This is GAO's third mandated review of lobbyists' disclosure reports filed under the LDA.

Consistent with our mandate, our objectives were to (1) determine the extent to which lobbyists can demonstrate compliance with the LDA by providing support for information on registrations and reports filed under the LDA; (2) identify challenges and potential improvements to compliance for lobbyists, lobbying firms, and registrants; and (3) describe the efforts the U.S. Attorney's Office for the District of Columbia (the Office) has made to improve its enforcement of the LDA, including identifying trends in past lobbying disclosure compliance.

To respond to the audit requirements in HLOGA, we did the following:

- Selected a random sample of 134 quarterly lobbying activity disclosure reports (commonly referred to as LD-2 reports) with income and expenses of \$5,000 or more filed by lobbyists during the fourth quarter of calendar year 2008 and the first, second, and third quarters of calendar year 2009 from a total of 53,756 activity reports filed for those quarters. The randomly sampled reports were selected from the

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<sup>1</sup>Pub. L. No. 110-81, 121 Stat. 735 (Sept. 14, 2007).

<sup>2</sup>Pub. L. No. 104-65, 109 Stat. 691 (Dec. 19, 1995) (codified at 2 U.S.C. §§ 1601-1614).

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publicly downloadable database maintained by the Clerk of the House of Representatives. This methodology allows us to generalize to the population of these activity reports.

- Contacted each lobbyist in our sample by sending a letter by e-mail describing our review and asking each lobbyist to provide supporting documentation for key elements of the disclosure report, including the amount of money received for lobbying activities, the houses of Congress or federal agencies lobbied, prior covered official positions held by lobbyists, and whether the lobbyists filed a report of federal political contributions. All lobbyists in our sample responded to our requests for supporting documentation.
- Analyzed two random samples of year-end 2008 and midyear 2009 semiannual reports of federal political contributions (commonly referred to as LD-203 reports) disclosing certain contributions, comparing the contributions reported to information contained in the Federal Elections Commission's (FEC) database. The first sample contains 100 LD-203 reports selected from a total of 10,928 reports that have contributions listed, and the second sample contains 100 LD-203 reports selected from a total of 22,572 reports that list no contributions. The randomly sampled reports were selected from the publicly downloadable contributions database maintained by the Clerk of the House. In instances where an entry in the LD-203 report could not be confirmed by information reported in the FEC database, either because the data did not match or the contribution was not required to be disclosed to the FEC, we contacted lobbyists and asked them to provide documentation, information, or both to clarify differences we observed. All lobbyists complied with our request to provide documentation, information, or both. This methodology allows us to generalize to the population of LD-203 reports both with and without contributions.
- Compared new registrations (commonly referred to as LD-1s) filed in the fourth quarter of 2008 and the first three quarters of 2009 to the corresponding LD-2 reports on file with the Clerk of the House to determine whether registrants were meeting the requirement to file an LD-2 report after registering.

To identify challenges and potential improvements to compliance, we used structured interviews to obtain views from lobbyists included in our sample of reports on any challenges to compliance and how the challenges might be addressed.

To describe the efforts the Office has made to improve its enforcement of the LDA, we interviewed officials from the Office and obtained information on the results of their new system to track past compliance

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trends and referrals and other practices they have established to focus resources on enforcement of the LDA.

Our objectives did not include identifying lobbyist organizations that failed to register and report in accordance with LDA requirements, or whether for those lobbyists who did register and report the lobbying activity or contributions disclosed represented the full extent of lobbying activities that took place.

We conducted this performance audit from April 2009 to March 2010 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. For more details on our methodology, see appendix I.

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## Background

The LDA, as amended by the HLOGA, requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and file quarterly reports disclosing their activities. No specific requirements exist for lobbyists to create or maintain documentation in support of the registrations or reports they file. Under the LDA, 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. The LDA also provides that registrations and reports must be available in downloadable, searchable databases from the Secretary of the Senate and the Clerk of the House.

The LDA defines a “lobbyist” as an individual who is employed or retained by a client for compensation who has made more than one lobbying contact (written or oral communication to a covered executive or legislative branch official made on behalf of a client) and whose lobbying activities<sup>3</sup> represent at least 20 percent of the time that he or she spends on behalf of the client during the quarter.<sup>4</sup> Lobbying firms are persons or

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<sup>3</sup>Lobbying activities include not only direct lobbying contacts but efforts in support of such contacts, such as preparation and planning activities, research, and other background work that is intended for use in contacts.

<sup>4</sup>2 U.S.C. § 1602(10).

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entities that have one or more employees who are lobbyists on behalf of a client other than that person or entity.<sup>5</sup>

Lobbying firms are required to file a registration with the Secretary of the Senate and the Clerk of the House for each client if the lobbying firm receives over \$3,000 in income from that client for lobbying activities.<sup>6</sup> Lobbyists are also required to submit a quarterly report, an LD-2 report, for each registration filed. The registration and subsequent LD-2 reports must disclose

- the name of the organization, lobbying firm, or self-employed individual that is lobbying on that client's behalf;
- a list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any lobbyists served as covered executive branch or legislative branch officials in the previous 20 years;<sup>7</sup>
- the name of and further information about the client, including a general description of its business or activities;
- information on the general issue area and specific lobbying issues;
- any foreign entities that have an interest in the client;
- the client's status as a state or local government;
- information on which federal agencies and house(s) of Congress the lobbyist contacted on behalf of the client during the reporting period;

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<sup>5</sup>2 U.S.C. § 1602(9).

<sup>6</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 \$11,500. Under the LDA, lobbying firms are exempt from filing if they are expected to make under \$2,500 from the client, and organizations are exempt if their expenses are under \$10,000 during the quarterly period. 2 U.S.C. § 1603(a)(3). These amounts are adjusted for inflation, and the House/Senate Lobbying Disclosure Act Guidance lists amounts for firms and organizations adjusted for inflation as \$3,000 and \$11,500, respectively.

<sup>7</sup>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-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 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).

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- the amount of income related to lobbying activities received from the client (or expenses for organizations with in-house lobbyists) during the quarter rounded to the nearest \$10,000; and
  - a list of constituent organizations that contribute more than \$5,000 for lobbying in a quarter and actively participate in planning, supervising, or controlling lobbying activities, if the client is a coalition or association.

The LDA also requires lobbyists to report certain contributions semiannually in the contributions report, or the LD-203 report. These reports must be filed 30 days after the end of a semiannual period by each organization registered to lobby and by each individual listed as a lobbyist on an organization's lobbying reports. The lobbyists or organizations must list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which they made contributions equal to or exceeding \$200 in the aggregate during the semiannual period. The lobbyists or organizations must also report contributions made to presidential library foundations and presidential inaugural committees. In addition, the lobbyists or organizations must 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. Finally, the LD-203 report requires lobbyists or organizations to 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. Each individual lobbyist and organization must file a LD-203 report each period and certify compliance with the gift and travel rules, even if there are no contributions to report.

The Office is responsible for the enforcement of the LDA. The Office fulfills its administrative responsibilities by researching and responding to referrals of noncomplying lobbyists submitted by the Secretary of the Senate and Clerk of the House. The Office sends additional noncompliance notices to the lobbyists, requesting that the lobbyists file reports or correct reported information. The Office also has the authority to pursue a civil or criminal case for noncompliance.

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An electronic system has been developed and implemented in response to a recommendation in our prior report,<sup>8</sup> specifically to address issues we raised regarding the tracking, analysis, and reporting of enforcement activities for lobbyists who were referred to the Office for failure to comply. The officials said that the new system is designed to provide a more structured approach for assigning resources and to better focus lobbying disclosure compliance enforcement efforts. The new system is intended to track and record enforcement activities, record the status and disposition of lobbyists' cases, provide automated alerts to ensure timely follow-up and monitoring, provide the ability to track those who continually fail to comply with the LDA, and use data to report statistical trends to track the effectiveness of enforcement activities.

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## Documentation Supporting Reporting Requirements Varied

Neither the LDA nor guidance requires lobbyists to maintain records or documentation to support information disclosed in their reports. However, similar to our findings in last year's review,<sup>9</sup> most lobbyists reporting \$5,000 or more in income or expenses were able to provide written support for certain elements of individual activity reports we examined. For example, most lobbyists were able to provide documentation to support income or expenses related elements of their reports. We estimate that lobbyists could provide written documentation for income or expenses for an estimated 88 percent of the disclosure reports for the fourth quarter of 2008 and the first three quarters of 2009.<sup>10</sup> Lobbyists for all but 11 of the 112 reports that we reviewed from our sample that reported income and all but 5 of the 22 sampled reports with lobbying expenses provided some form of documentation for the dollar amounts reported. The most common form of income documentation provided was

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<sup>8</sup>We recommended that the Office complete efforts to develop a structured approach that would allow it to track referrals when they are made, record reasons for referrals, record the actions taken to resolve them, and assess the results of actions taken. GAO, *Lobbying Disclosure: Observations on Lobbyists' Compliance with New Disclosure Requirements*, GAO-08-1099 (Washington, D.C.: Sept. 30, 2008).

<sup>9</sup>See GAO, *2008 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements*, GAO-09-487 (Washington, D.C.: Apr. 1, 2009).

<sup>10</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 is the interval that would contain the actual population value for 95 percent of the samples we could have drawn. Unless otherwise stated, all estimates have a 95 percent confidence interval of within 9.7 percentage points of the estimate.

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invoices (an estimated 68 percent of all reports with income), followed by contracts (an estimated 24 percent of all reports with income). Also, we estimate that lobbying firms were able to provide documentation that all lobbyists listed on the disclosure report were employed as lobbyists at the lobbying firm during the reporting period for an estimated 89 percent of reports that required this information.

More than half of lobbyists in our sample were able to provide documentation to support all of the entities they reportedly lobbied during the reporting period. Lobbyists are required to disclose if they lobbied covered officials at the House of Representatives, the Senate, one or more executive branch agencies, or a combination of these entities. For close to three quarters of reports disclosing House or Senate lobbying activity (an estimated 70 percent), lobbyists had documentation to support the House and Senate lobbying contacts they disclosed. However, lobbyists that reported contacts with agencies were only able to provide documentation for about half of reports (31 of 66 reports we reviewed) to support the agency lobbying contacts they reported in the disclosure reports. Too few reports in our sample disclosed foreign entities, affiliated organizations, and the names of individuals no longer acting as lobbyists to provide reliable estimates of levels of written documentation in support of the reports that required this information.

Lobbyists did not disclose covered official positions previously held by individual lobbyists on at least 6 of the 131 applicable reports<sup>11</sup> we reviewed.<sup>12</sup> Based on this information, we estimate that a minimum of 2 percent of all disclosure reports fail to fully disclose whether the individual lobbyists for a specific client held a covered official position.<sup>13</sup> Lobbyists gave several reasons for not including previously held covered official positions, typically indicating that they misunderstood the

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<sup>11</sup>Though our total sample size is 134 LD-2 reports, 3 reports had the “no lobbying activity” box checked but also reported receiving lobbying income for that quarter. Since the “no lobbying activity” box was checked, the LD-2 reports do not contain certain pieces of information about lobbying contacts or specific lobbyists, and therefore in certain calculations these 3 reports are excluded.

<sup>12</sup>Prior to each review, we used open source search techniques to identify lobbyists on each report who may have held covered positions. Our search, which is discussed in more detail in app. I, may not have identified every single case in which a lobbyist held a position for which the LDA requires disclosure.

<sup>13</sup>We base our estimate of the minimum on a one-sided 95 percent confidence interval.

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requirements or did not realize the position held qualified as a covered official position.

To correct errors or omissions, 12 lobbyists amended 12 of the 134 disclosure reports in our sample prior to our review. Additionally, 15 lobbyists indicated that they planned to amend their disclosure reports after our review. As of March 18, 2010, 7 of the 15 lobbyists had amended their disclosure reports. Indicating that a lobbyist held a covered official position, changing income or expense amounts, or disclosing a foreign entity were the most commonly cited reasons for filing amendments.

Although the LDA and guidance do not require lobbyists to maintain records or documentation to support information disclosed in their reports, many of the lobbyists we spoke with had systems to track lobbying contacts and the amount of time spent on lobbying activities. In an estimated 79 percent of reports (106 of 134 we reviewed), lobbyists reported having a method or system in place to track lobbying contacts and activities.<sup>14</sup> We estimate that 57 percent of all reports with tracking methods monitored actual time spent lobbying on behalf of the client as a means of tracking lobbying activities. In addition, we estimate that meetings were tracked to support the information in 75 percent of reports where a tracking system was used, e-mails for 53 percent of reports where a tracking system was used, and telephone conversations to identify and document the work the lobbyist performed on behalf of a client for 49 percent of reports where a tracking system was used.<sup>15</sup>

As previously noted, all individual lobbyists and organizations reporting specific lobbying activity are required to file LD-203 reports each period, even if they have no contributions to report, because they must certify compliance with the gift and travel rules. As part of our LD-2 report analysis, we checked the House database to ensure that each lobbyist and organization listed on the LD-2 report filed an LD-203 report during the reporting period. For an estimated 84 percent of lobbying reports where this information was required (110 of the 131 applicable reports in our sample), the LD-203 reports were filed as required by both the lobbyists

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<sup>14</sup>This estimate is not equal to the percentage of lobbyists with tracking methods because several lobbyists had more than one client report drawn into our sample.

<sup>15</sup>Lobbyists may have more than one method in place for tracking lobbying contacts and activities.

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and the lobbying firms during the reporting periods in question.<sup>16</sup> Some lobbyists told us that the guidance on the LD-203 report was confusing. For example, several lobbyists told us that they were confused regarding whether to file an LD-203 report if the lobbyist or lobbying firm did not make any political contributions during the reporting period.

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### Most Contribution Reports Could Be Supported by FEC Data or Documentation

Individual lobbyists and lobbying organizations are required to file federal campaign and political contributions reports, even if they did not make any contributions during the reporting period. In addition to the brief check of LD-203 compliance listed above, we conducted a detailed analysis of LD-203 reports, sampling 100 reports that list contributions and 100 reports that list no contributions made during the reporting period.<sup>17</sup> Lobbyists or lobbying firms could support all listed contributions with documentation for approximately 82 percent (82 of 100) of the contribution reports listing contributions that we reviewed. Of the 100 contribution reports in our sample listing no contributions, we confirmed that 97 did not have clearly corresponding contributions listed in the FEC database during the reporting period, while 3 (or 3 percent) of the reports we reviewed that did not list any contributions failed to list at least one donation that should have been disclosed. Documentation includes data from the FEC disclosure database, canceled checks, invoices, or letters. Table 1 shows the number of LD-203 reports with contributions that were supported in the FEC database and LD-203 reports that were missing contributions.

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<sup>16</sup>For the fourth quarter of 2008 through the second quarter of 2009, we reviewed LD-203 reports for year-end 2008. For the third quarter of 2009, we reviewed LD-203 reports for year-end 2008 and midyear 2009 for the lobbyists and lobbying firms selected in our sample to verify whether the LD-203 reports were filed for the lobbyists and lobbying firms listed on the disclosure report.

<sup>17</sup>Unless otherwise noted, all percentage estimates for lobbyist contributions reports have 95 percent confidence intervals between plus or minus 7.7 percentage points or less of the estimate.

**Table 1: LD-203 Reports Sampled Including All Information, and LD-203 Reports Missing Contributions**

	LD-203 reports sampled with contributions reported	LD-203 reports sampled with no contributions reported
Total sample population	100	100
Reports sampled with documentation for all listed contributions	82	N/A
Reports missing contributions that appear in the FEC database	18	3

Source: GAO analysis.

Note: Each sample of 100 LD-203 reports (with contributions and without contributions) comprises 50 reports from year end 2008 filings and 50 reports from midyear 2009 filings.

Based on the 18 reports that failed to report all contributions in our sample of reports with contributions, we estimate that at least 12 percent of all reports listing contributions are missing one or more contributions.<sup>18</sup> For example, 11 filers said that they did not report the information we found in the FEC database because of an oversight. Of the 18 LD-203 reports with contributions we reviewed that failed to list at least one contribution, only 9 were missing more than one contribution. All of the lobbyists said that they did not report the information listed in the FEC database because of an oversight and plan to amend the reports. Overall, we estimate that a minimum of 5 percent of all LD-203 reports—whether they listed contributions or not—omitted one or more donations that were required to have been disclosed.

### The Majority of New Registrants Filed Disclosure Reports as Required

To determine whether new registrants were meeting the requirement to file, we matched newly filed registrations in the fourth quarter of 2008 and the first, second, and third quarters of 2009 from the House and Senate Lobbyist Disclosure Databases to their corresponding quarter disclosure reports using an electronic matching algorithm that allowed for misspelling and other minor inconsistencies between the registrations and reports. Our analysis showed that of the 6,184 new registrations we identified in fiscal year 2009, the majority (5,489 or 89 percent) had clearly corresponding disclosure reports on file, indicating that the requirement for these lobbyists to file reports for specific clients was generally met. We could not readily identify corresponding reports of lobbying activity for 695 (approximately 11 percent) of the 6,184 new registrations, likely

<sup>18</sup>We base our estimate of the minimum on a one-sided 95 percent confidence interval. Our search protocol, which is detailed in app. I, may not have identified all reports that omitted FEC-reportable contributions and could not identify reports that omitted other types of contributions that are required to be disclosed.

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because either a report was not filed or reports that were filed contained information, such as client names, that did not match. The Clerk of the House and Secretary of the Senate routinely review the completeness of registrations and reports and follow up with lobbyists.

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## Some Lobbyists Continue to Report Challenges in Complying with the LDA

Similar to our findings in prior reviews of lobbying disclosure,<sup>19</sup> some lobbyists may not fully understand the law and therefore did not properly disclose information. Some lobbyists said that they thought the reporting requirements were clear and the Secretary of the Senate and Clerk of the House staff were helpful in providing clarifications when needed. However, our review of lobbyists' documentation and some lobbyists' statements highlights areas of inconsistency in reporting information on the LD-2 report and the LD-203 report. For example, our review identified that lobbyists in our sample inconsistently reported "covered official positions" previously held by individuals. As stated earlier, covered official positions are either an elected member of either house of Congress, an employee of a member or a committee, or certain high-level positions in the executive branch.

Guidance published by the Clerk of the House and Secretary of the Senate advises registrants to disclose new lobbyists who are not listed on a client registration on the quarterly disclosure report and include any covered executive or legislative branch official positions the new lobbyists held within 20 years of that filing.<sup>20</sup> Several lobbyists in our sample disclosed their covered official positions in a variety of ways. While guidance only directs filers to list the covered official positions on forms denoting the lobbyists as new lobbyists, in several reports in our sample lobbyists reported covered official positions on more than one LD-2 report, even if a lobbyist was not listed as "new." A few other lobbying firms amended the lobbying LD-1 to include new lobbyists in addition to new or previously undisclosed covered official positions and therefore left subsequent quarterly disclosure reports blank. Lobbyists told us that they were unclear about the frequency with which they had to disclose their covered official position, specifically, whether they had to disclose the covered official position on the LD-1, the LD-2 report, or both. The LDA and lobbying guidance direct lobbyists to disclose covered official positions on

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<sup>19</sup>See [GAO-09-487](#) and [GAO-08-1099](#).

<sup>20</sup>Prior to the enactment of the HLOGA, the lobbyists were only required to disclose covered official positions held within 2 years of filing.

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either the initial client registration (LD-1) or on subsequent LD-2 quarterly reports as lobbyists are added. In addition, some lobbyists cited difficulty determining whether the previous positions held within the executive or legislative branches were covered positions.

In addition, several lobbyists told us that they were unsure about when and how to terminate lobbyists from LD-2 reports. House and Senate guidance directs registrants to list terminated lobbyists, or lobbyists no longer expected to act as lobbyists for a given client, in line 23 of the LD-2 report. Several lobbyists indicated that they were not sure if they needed to terminate a lobbyist who did not actively lobby on behalf of a client for a given reporting period, or if they only needed to terminate lobbyists when they were certain the lobbyists would not lobby for the client at all in the future. The guidance states that a lobbyist can be left off an LD-2 report (without being terminated) if the lobbyist did not meet the LDA's definition of lobbyist for that client in the current or next quarter. The guidance advises that lobbyists should be terminated if the lobbyists are no longer expected to lobby on behalf of that client in the future, as the lobbyists job duties, assignment, or employment status changes.

Lobbyists also told us that they found meeting the deadline for filing disclosure reports difficult because of administrative constraints. The deadline for filing disclosure reports is 20 days after each reporting period, or the first business day after the 20th day if the 20th day is not a business day. Prior to enactment of the HLOGA, the deadline for filing disclosure reports was 45 days after the end of each reporting period. The lobbyists cited limitations of their own record-keeping systems and in some cases the large volume of disclosure reports that needed to be filed as the specific reasons why meeting the deadline was challenging.

The LDA requires the Secretary of the Senate and Clerk of the House to provide guidance and assistance on registration and reporting requirements and to develop common standards, rules, and procedures for compliance. The guidance is revised every 6 months based on comments the Secretary of the Senate and Clerk of the House receive. The guidance may also be revised when issues arise as a result of statutory and administrative responsibilities.

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## The U.S. Attorney's Office for the District of Columbia Continues to Make Progress on Focusing Resources to Track and Enforce Lobbying Disclosure Compliance

The Office fulfills its responsibility for enforcing compliance with the LDA by researching and responding to referrals of noncomplying lobbyists forwarded from the Secretary of the Senate and the Clerk of the House. The Office reviews these referrals and sends additional noncompliance notices to the lobbyists, when warranted, requesting that they file reports or correct reported information. Continued failure to comply may lead the Office to prosecute.

Officials from the Office have made progress in developing an electronic system to address issues we raised in our prior report regarding the tracking, analysis, and reporting of enforcement activities. Our prior report recommended that the Office complete efforts to develop a structured approach that would require it to track referrals when they are made, record reasons for referrals, record the actions taken to resolve them, and assess the results of actions taken. The new tracking system became operational in April 2009, and officials from the Office stated that the system has enhanced their ability to enforce lobbyists' compliance with the LDA. The system allows officials from the Office to track referral and enforcement actions and to monitor lobbyists who continually fail to file the required disclosure reports.

The Office has completed entering referral data from prior years and is continuing to update the system by inputting referral data received from the Secretary of the Senate and the Clerk of the House. The information is used to produce referral actions, referral summaries and summary reports of chronic offenders who are found repeatedly out of compliance with the LDA. Officials from the Office stated that the system has provided easy access to reporting data since it became operational in 2009 and has the potential to target enforcement actions. However, the system and summary information are still being refined and the Office has not instituted procedures to ensure data are accurate and reliable. One such procedure may be to establish reliability checks to ensure that data added to the system are accurate and run system tests to ensure that there are no programming errors. Officials from the Office stated that they recognize the importance of establishing reliability checks and plan to institute such assessments in the next few months.

The number of lobbyists referred to the Office has increased, as expected, because of the LDA's new requirement to disclose federal campaign and other political contributions by filing LD-203 reports in addition to disclosing lobbying activity on LD-2 reports. In 2009 the Office received referrals from both the Secretary of the Senate and the Clerk of the House for noncompliance with reports filed for the 2007 and 2008 reporting

periods. In addition, the Office received referrals for the first three quarters of 2009 from the Secretary of the Senate. In January 2010, the Office received referrals for quarters one and two of the 2009 reporting period, but the data has not been entered into the system and the numbers are not yet known. As of March 4, 2010, the Office has not received referrals from the Clerk of the House for the third quarter of the 2009 reporting period. The Clerk of the House takes longer to send referrals because this office uses different referral procedures, such as reviewing the data for duplicate referrals before they are sent to the Office. Referrals are not made immediately after the filing period. There is a minimum of 120 days between the end of the filing period and the date referrals are sent because the Secretary of the Senate and Clerk of the House send referrals after they have reviewed their respective databases for missing or erroneous reports, twice contacted lobbyists by letter to inform them of the need to remedy errors or file a missing reports, and allowed 60 days for lobbyists to respond to each letter.

The Office received a total of 368 referrals for noncompliance with disclosure requirements from the Secretary of the Senate and Clerk of the House for the 2007 calendar year. The 2007 referrals were for LD-2 reports that were disclosed before the enactment of the HLOGA and therefore were submitted semiannually instead of quarterly and did not include referrals for LD-203 reports. Table 2 shows the number of LD-2 referrals received from the Secretary of the Senate and Clerk of the House as well as the number of noncompliance letters the Office sent to lobbyists as a result of these referrals. According to the Office, the number of referrals from the Secretary of the Senate is larger than the number from the Clerk of the House because of differences in their referral procedures.

**Table 2: LD-2 Lobbying Referrals Received from the Secretary of the Senate and Clerk of the House of Representatives for the 2007 Semiannual Reporting Periods and the U.S. Attorney’s Office Noncompliance Letters Sent as a Result**

Reporting period (calendar year)	Number of referrals received from the Secretary of the Senate	Number of noncompliance letters sent by the U.S. Attorney’s Office	Number of referrals received from the Clerk of the House	Number of noncompliance letters sent by the U.S. Attorney’s Office
Midyear 2007	242	164	23	12
Year-end 2007	65	44	38	21

Source: U.S. Attorney’s Office for the District of Columbia.

The Office received a total of 1,099 referrals from the Secretary of the Senate and the Clerk of the House for noncompliance with the quarterly LD-2 reporting requirements for periods after the enactment of the

HLOGA. As of March 26, 2010, the Office has received 730 LD-2 referrals for calendar year 2008 from the Secretary of the Senate and the Clerk of the House. Additionally, the Office has received 369 LD-2 referrals for first three quarters of 2009 from the Secretary of the Senate. As previously stated, the Office received referrals from the Clerk of the House for the first two quarters of 2009 in January 2010, but the data has not been entered into the system and the numbers are not yet known. The Office has not received referrals from the Clerk of the House for the third quarter 2009 reporting period. The Clerk of the House takes longer to send referrals because the office uses different referral procedures, such as reviewing the data for duplicate referrals before they are sent to the Office. Table 3 shows the number of referrals received from the Secretary of the Senate and Clerk of the House as well as the number of noncompliance letters the Office sent to lobbyists as a result of these referrals.

**Table 3: LD-2 Lobbying Referrals Received from the Secretary of the Senate and Clerk of the House of Representatives for the 2008 and 2009 Quarterly Reporting Periods and the U.S. Attorneys Office Noncompliance Letters Sent as a Result (as of March 26, 2010)**

Reporting Period (calendar year)	Number of referrals received from the Secretary of the Senate	Number of noncompliance letters sent by the U.S. Attorney's Office	Number of referrals received from the Clerk of the House <sup>a</sup>	Number of noncompliance letters sent by the U.S. Attorney's Office
Quarter 1, 2008	74	40	51	20
Quarter 2, 2008	97	52	64	16
Quarter 3, 2008	130	66	93	32
Quarter 4, 2008	138	66	83	24
Quarter 1, 2009	50	23	0	0
Quarter 2, 2009	139	73	0	0
Quarter 3, 2009	180	0	0	0

Source: U.S. Attorney's Office for the District of Columbia.

<sup>a</sup>According to the Office, the number of referrals from the Secretary of the Senate is larger than that for the Clerk of the House of Representatives because of differences in their referral procedures.

The Office has also received referrals for noncompliance with the HLOGA requirement to file LD-203 reports. To date, the Office has received 2,486 LD-203 noncompliance referrals for the 2008 calendar year and 194 LD-203 noncompliance referrals for the first half of the 2009 calendar year. Officials from the Office stated that similar to the LD-2 referrals, the number of LD-203 referrals from the Secretary of the Senate is larger than the number from the Clerk of the House because of differences in their referral procedures. Letters of noncompliance with the LD-203

requirement have not been sent by the Office. Officials from the Office stated that they plan to send the letters for noncompliance with LD-203 reporting requirements in May 2010. Table 4 shows the number of LD-203 noncompliance referrals received from the Secretary of the Senate and the Clerk of the House.

**Table 4: LD-203 Report Referrals Received from the Secretary of the Senate and Clerk of the House of Representatives for the 2008 and Midyear 2009 Reporting Periods (as of March 17, 2010)**

<b>Reporting period (calendar year)</b>	<b>Number of referrals received from the Secretary of the Senate</b>	<b>Number of referrals received from the Clerk of the House</b>
Midyear 2008	1,233	43
Year-end 2008	1,127	83
Midyear 2009	194	0

Source: U.S. Attorney's Office for the District of Columbia.

To enforce LDA compliance, the Office has primarily focused on sending letters to lobbyists who have potentially violated the LDA by not filing disclosure reports as required. The letters request that the lobbyists comply with the law and promptly file the appropriate disclosure documents. Resolution typically involves the lobbyists coming into compliance. In response to the 653 letters sent by the Office in 2007, 2008, and 2009, 163 lobbyists have come into compliance. Because there is a time lapse between when the Secretary of the Senate and the Clerk of the House send the first contact letters and when they make referrals to the Office, lobbyists may have responded to the contact letters from the Secretary of the Senate and Clerk of the House after referrals have been received by the Office. As a result, the Office reviews the Secretary of the Senate and Clerk of the House databases to determine whether a lobbyist has already resolved the compliance issue before sending out its own letters. In addition, the Office attempts to verify the lobbyist's address when letters are returned or no response is received. Table 5 shows the status of enforcement actions as a result of noncompliance letters the Office sent to lobbyists.

**Table 5: Status of Enforcement Actions Resulting from LD-2 Noncompliance Letters Sent to Lobbyists from the U.S. Attorney's Office (as of March 26, 2010)**

<b>Reporting period (calendar year)</b>	<b>2007</b>	<b>2008</b>	<b>2009<sup>a</sup></b>
Number of referrals now compliant <sup>b</sup>	75	86	2
Number of referrals pending	135	197	92
Number of referrals with no action taken <sup>c</sup>	26	33	2
Number of referred lobbyists not located	5	0	0
<b>Total noncompliance letters sent by the U.S. Attorney's Office</b>	<b>241</b>	<b>316</b>	<b>96</b>

Source: U.S. Attorney's Office for the District of Columbia.

<sup>a</sup>Noncompliance letters for 2009 only include those sent as a result of referrals received from the Secretary of the Senate for the first, second, and third quarters of 2009.

<sup>b</sup>Number of referrals now compliant includes lobbyists who became compliant or terminated after/or as a result of noncompliance letters sent by the Office.

<sup>c</sup>Number of referrals with no action taken includes those for lobbyists who terminated before noncompliance letters were sent by the Office, and lobbyists who became compliant before receiving the noncompliance letters from the Office.

In our 2008 lobbying disclosure report, we noted that the Office had settled with three lobbyists and collected civil penalties totaling about \$47,000 in 2005. All of the settled cases involved a failure to file. Since then no additional settlements or civil actions have been pursued, although the Office is following up on hundreds of referrals each year. Also in our 2009 lobbying disclosure report, we reported that the Office had identified six lobbyists whose names appeared frequently in the referrals and sent them letters more targeted toward repeat nonfilers. Four of these lobbyists have resolved their noncompliance issues, and the Office continues to consider further enforcement actions for the other two. Officials from the Office stated that they plan to begin using information from the Chronic Offenders Report generated by their tracking and monitoring system to begin targeting additional repeat nonfilers in the summer.

## Agency Comments

We provided a draft statement of the facts contained in this report to the Department of Justice (DOJ) for review and comment. We met with the Assistant U.S. Attorney for the District of Columbia, who on behalf of DOJ provided us with technical comments, which we incorporated as appropriate, but did not otherwise comment on the report.

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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. This report also is available at no charge on the GAO Web site at <http://www.gao.gov>.

Please contact Laurie Ekstrand at (202) 512-6845 or [ekstrandl@gao.gov](mailto:ekstrandl@gao.gov) if you or your staffs have any questions about this report. 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.



Laurie Ekstrand  
Director, Strategic Issues

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*List of Congressional Addressees*

The Honorable Harry M. Reid  
Majority Leader  
United States Senate

The Honorable Mitch McConnell  
Minority Leader  
United States Senate

The Honorable Steny H. Hoyer  
Majority Leader  
House of Representatives

The Honorable John A. Boehner  
Minority Leader  
House of Representatives

The Honorable Joseph I. Lieberman  
Chairman  
The Honorable Susan M. Collins  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Patrick J. Leahy  
Chairman  
The Honorable Jeff Sessions  
Ranking Member  
Committee on the Judiciary  
United States Senate

The Honorable Charles E. Schumer  
Chairman  
The Honorable Robert F. Bennett  
Ranking Member  
Committee on Rules and Administration  
United States Senate

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The Honorable Edolphus Towns  
Chairman  
The Honorable Darrell Issa  
Ranking Member  
Committee on Oversight and Government Reform  
House of Representatives

The Honorable John Conyers, Jr.  
Chairman  
The Honorable Lamar Smith  
Ranking Member  
Committee on the Judiciary  
House of Representatives

The Honorable Robert A. Brady  
Chairman  
The Honorable Daniel E. Lungren  
Ranking Member  
Committee on House Administration  
House of Representatives

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# Appendix I: Objectives, Scope, and Methodology

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Consistent with the requirements of the Honest Leadership and Open Government Act of 2007, our objectives were to

- determine the extent to which lobbyists can demonstrate compliance by providing support for information on registrations and reports filed in response to requirements of the amended Lobbying Disclosure Act of 1995 (LDA);
- identify the challenges and potential improvements to compliance by lobbyists, lobbying firms, and registrants; and
- describe the efforts the U.S. Attorney’s Office for the District of Columbia (the Office) has made to improve its enforcement of the LDA, including identifying trends in past lobbying disclosure compliance.

To respond to our mandate, we used information in the lobbying disclosure databases maintained by the Secretary of the Senate and the Clerk of the House of Representatives. To assess whether these disclosure data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and spoke to officials responsible for maintaining the data. 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 that result from chamber differences in data processing. For example, Senate staff told us that they set aside a greater proportion of registration and report submissions than the House for manual review before entering the information into the database, and 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 that they rely heavily on automated processing, and that while they manually review reports that do not perfectly match information on file for a given registrant or client, they 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 reason to believe that the content of the House and Senate systems would vary substantially. While we determined that both the House and Senate disclosure data were sufficiently reliable for identifying a sample of quarterly disclosure reports (LD-2 reports) and for assessing whether newly filed registrants also filed required reports, we chose to use data from the Clerk of the House for sampling LD-2 reports from the last quarter of 2008, first three quarters of 2009, as well as for year-end 2008 and midyear 2009 contributions reports (LD-203 reports), and finally 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—although we met with officials from each office, and they provided us with general background information at our request and detailed information on data processing procedures.

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a systematic random sample of 134 LD-2 reports. We excluded reports with no income or with income and expenses less than \$5,000 from our sampling frame and drew our sample from 53,756 activity reports filed for the last quarter of 2008 and the first three quarters of 2009 available in the public House database, as of our final download date for each quarter. There are 3 LD-2 reports in the total sample that indicated “no lobbying activity” but listed lobbying income for the quarter. We conducted reviews of these reports because the income was disclosed in accordance with LDA reporting requirements, but since “no lobbying activity” was indicated, lobbyists were not required to provide information for all reporting elements on the LD-2 report. Therefore, in certain calculations these 3 reports are excluded from the sample. Our sample is based on a systematic random selection, and it is only one of a large number of samples that we might have drawn. We sorted firms by the number of LD-2 reports they filed and then drew a systematic sample of LD-2 reports to ensure that our sample contained reports from firms of all sizes. 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 is the interval that would contain the actual population value for 95 percent of the samples that we could have drawn. All percentage estimates in this report have 95 percent confidence intervals of within plus or minus 9.7 percentage points of the estimate itself, unless otherwise noted. When estimating compliance with certain of the elements we examined, we base our estimate on a one-sided 95 percent confidence interval to generate a conservative estimate of either the minimum or maximum percentage of reports in the population exhibiting the characteristic.

We contacted all the lobbyists and lobbying firms in our sample and asked them to provide support 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 lobbyists who had held covered official positions,
- the houses of Congress and federal agencies that they lobbied,
- the names of foreign entities with interest in the client,

- the names of individuals no longer acting as lobbyists for the client, and
- the names of any member organizations of a coalition or association that actively participated in lobbying activities on behalf of the client.

In addition, we determined whether each individual lobbyist listed on the LD-2 report had filed a semiannual LD-203 report.

Prior to interviewing lobbyists about each LD-2 report in our sample, we conducted an open-source search to determine whether each lobbyist listed on the report appeared to have held a covered official position required to be disclosed. For lobbyists registered prior to January 1, 2008, covered official positions held within 2 years of the date of the report must be disclosed; this period was extended to 20 years for lobbyists who registered on or after January 1, 2008. Lobbyists are required to disclose covered official positions on either the client registration (LD-1) or on the first LD-2 report for a specific client, and consequently those who had held covered official positions may have disclosed the information on a LD-2 report filed prior to the report we examined as part of our random sample. To identify likely covered official positions, we examined lobbying firms' Web sites and conducted an extensive open-source search of Leadership Directories, Who's Who in American Politics, Carroll's, and U.S. Newspapers through Nexis and Google for lobbyists' names and variations on their names. We then asked lobbying firms and organizations about each lobbyist listed on the LD-2 report that we had identified as having a previous covered official position to determine whether the LD-2 report appropriately disclosed covered official positions or whether there was some other acceptable reason for the omission (such as its having been disclosed on an earlier registration or LD-2 report). Despite our rigorous search protocol, it is possible that our search failed to identify omitted reports of covered official positions. Thus, our estimate of the proportion of reports with lobbyists who failed to appropriately disclose covered official positions is a lower-bound estimate of the minimum proportion of reports that failed to report such positions.

In addition to examining the content of LD-2 reports, we confirmed whether midyear 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 registrants to file a report in the quarter of registration was met for the fourth quarter of 2008 and the first, second, and third quarters of 2009, we used data filed with the Clerk of the House to match newly filed registrations with corresponding disclosure reports. Using direct matching and text and pattern matching procedures, we were able to identify matching disclosure reports for 5,489 of the 6,184, or 89 percent, of the newly filed registrations. We first matched reports and registrations using both the registrant and client identification numbers. For reports we could not match by identification number, we also attempted to match reports and registrations by client and registrant name, allowing for variations in the names to accommodate minor misspellings or typos. 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 two random samples of LD-203 reports from the 33,500 total LD-203 reports. The first sample contains 100 reports of the 10,928 reports with political contributions and the second contains 100 reports from the 22,572 reports listing no contributions. Each sample contains 50 reports from the year-end 2008 filing period and 50 reports from the midyear 2009 filing period. The samples 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 plus or minus 7.7 percentage points or less, and to within 2.9 percentage points of the estimate when analyzing both samples together. We analyzed the contents of the LD-203 reports and compared them to contribution data found in the publicly available the Federal Elections Commission's (FEC) political contribution database. In our prior report, we interviewed staff at the FEC responsible for administering the database and determined that the data reliability is suitable for the purpose of confirming whether a FEC-reportable disclosure listed on an LD-203 report had, in fact, been reported to the FEC.

We compared several factors of contributions reported on both the FEC database and the LD-203 reports, including the number of contributions, the dollar amount of contributions, date contributions were made, and to whom contributions were made. We were able to readily verify the majority of listed contributions using the FEC database. The verification process required text and pattern matching procedures, and we used professional judgment when assessing whether an individual listed is the same individual filing an LD-203. Given the lag time between when a lobbyist or organization might make a contribution and when a political action committee (PAC) or campaign might cash or report the

contribution, some flexibility had to be built into the analysis when examining the dates of entries. 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.

For FEC-reportable contributions that could not be readily matched in the FEC database (perhaps as a result of a delays in a PAC's or campaign's filing of the contribution or discrepancies between the name on the LD-203 report and the name on the FEC filing), we contacted each lobbyist to ask for documentation of the contribution. In several cases, the contribution reported had not been processed by the campaign or had been refunded to the donor and therefore did not appear in a campaign's FEC filing. Additionally, we also asked lobbyists to document reports of honorary and meeting expenses that were not reported to the FEC. Lobbyists were able to provide supplementary documentation for most honorary and meeting expenses, as well as the majority of other contributions we asked about, in the form of invoices, acknowledgment letters, and canceled checks or other financial records.

We obtained views from lobbyists included in our sample of reports on any challenges to compliance and how the challenges might be addressed. To describe the process used in referring cases to the Office and to provide information on the resources and authorities used by the Office in its role in enforcing compliance with the LDA, we interviewed officials from the Office; obtained information from those involved in the referral process; and obtained data on the number of cases referred, pending, and resolved.

Our objectives did not include identifying lobbyists who failed to register and report in accordance with LDA requirements, or whether for those lobbyists that did register and report all lobbying activity or contributions were disclosed. We conducted this performance audit from April 2009 through March 2010 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 Registrants and Clients for Sampled Lobbying Disclosure Reports

We used each report's filing identification number to select our random sample of lobbying disclosure reports (see table 6). Each identification number is linked to a unique pair of registrant and client names.

**Table 6: Names of Registrants and Clients Selected in Random Sample of Lobbying Disclosure Reports Filed in the Last Quarter of 2008 and First Three Quarters of 2009**

Registrant name	Client
Aduston Consulting, LLC	National Religious Broadcasters Music License Committee
Akin Gump Strauss Hauer & Feld	Catalina Health Resource, Inc.
Akin Gump Strauss Hauer & Feld	Pardee Homes
Albertine Enterprises, Inc.	Energy Absorption, Inc.
Alcalde & Fay	Contra Costa County
Alcalde & Fay	Hudson Technologies
Alliance For Quality Nursing Home Care	Alliance For Quality Nursing Home Care
Alston & Bird, LLP	Kestrel Enterprises, Inc. ("KEI")
Alston & Bird, LLP	Roche Diagnostics
American Cancer Society, California Division, Inc.	American Cancer Society, California Division, Inc.
American Counseling Association	American Counseling Association
American Defense International, Inc.	East/West Industries, Inc.
AMGeneral, LLC	AMGeneral, LLC
Artemis Strategies	Little Planet Learning
Baker & McKenzie, LLP	The Permanente Medical Group
Baker Donelson Bearman Caldwell & Berkowitz	Forest General Hospital
Baldwin Consulting, Inc.	Raydon
Ball Janik, LLP	Onboard Systems International
Barbour Griffith & Rogers, LLC d/b/a BGR Government Affairs	State of Qatar
Bill Carney and Company	Edison Electric Institute
Bill Carney and Company	Nuclear Energy Institute
Bingham McCutchen, LLP	Shure Inc.
Blank Rome Government Relations, LLC	Capital Automotive, LLC
Blank Rome Government Relations, LLC	Harris Watson Holdings
Bolton-St. Johns, LLC <sup>a</sup>	St. Elizabeth Medical Center
Bolton-St. Johns, LLC <sup>a</sup>	St. Elizabeth Medical Center
Borski Associates	Delaware River Port Authority
Bostrom Group	Hearing Industries Association
Bracewell & Giuliani, LLP	MBDA Incorporated
Braxton C. Counts, III, P.C.	Thompson Engineering and Testing, Inc.
Brownstein Hyatt Farber Schreck, LLP	West Valley Water District

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

<b>Registrant name</b>	<b>Client</b>
Capitol Decisions, Inc.	Greater Cheyenne Chamber of Commerce
Capitoline Consulting, LLC	Manchester Bidwell Corporation
Carpi Clay & Smith	Port of Stockton
Cedars-Sinai Medical Center	Cedars-Sinai Medical Center
Center for Science in the Public Interest	Center for Science in the Public Interest
Cleary Gottlieb Steen & Hamilton, LLP	Institute of International Bankers
Congressional Strategies, LLC	ARCTECH
Contango, LLC	Barrick Gold Corporation of North America
Cornerstone Government Affairs, LLC	Better World Campaign
Cuba Democracy Public Advocacy, Corp.	Cuba Democracy Public Advocacy, Corp.
David Turch & Assoc.	City of Palmdale, California
Dewey Square Group	Shields MRI
Dow Lohnes Government Strategies, LLC	Qualcomm, Inc.
Dow Lohnes Government Strategies, LLC	National Association of State Student Grant and Aid Programs
Drinker Biddle & Reath, LLP	Society of Nuclear Medicine
Eris Group (formerly Bartlett, Bendall & Kadesh, LLC)	eBay, Inc. (formerly Paypal, Inc.)
Ernst & Young, LLP (Washington Council Ernst & Young)	Florida Crystals
Fabiani & Company	Fortu Holding AG
Farmers Group, Inc.	Farmers Group, Inc.
FBA, Inc.	Harcum College
Federal Policy Group (formerly Clark & Wamberg, LLC)	Nabors Industries, LTD
Ferguson Group	City of High Point, North Carolina
Ferguson Group	Lansing Community College
Fierce, Isakowitz & Blalock	AMCHAM Brazil
Flagship Government Relations, Inc.	Engineered Arresting Systems Corporation
Foley Hoag, LLP	GlaxoSmithKline
Foley Maldonado & O'Toole	Low Income Investment Fund
Gentiva Health Services	Gentiva Health Services
Gilbert's, LLP	Mylan Laboratories, Inc.
Haake & Associates	General Dynamics Corporation
Hoffman, Silver, Gilman & Blasco P.C. (formerly Robertson, Monagle & Eastaugh)	Kenai Peninsula Borough
Holland & Knight, LLP	The E-Ordering Coalition
Innovative Federal Strategies, LLC	Florida Institute for Human & Machine Cognition
Innovative Federal Strategies, LLC	Mojave Water Agency
Intel Corporation	Intel Corporation
Jack Ferguson Assoc., Inc.	Alaska Airlines

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for Sampled Lobbying Disclosure Reports**

<b>Registrant name</b>	<b>Client</b>
John T. O'Rourke	Coalition to Protect Interstate Commerce
Jones, Walker, Waechter, Poitevent, Carrere & Denegre	New Orleans Business Council
K&L Gates, LLP	Spokane Tribe of Indians
Kountoupes Consulting, LLC	National Electrical Manufacturers Association (formerly Medical Imaging & Technology Alliance)
Laura Saul Edwards	American College of Mohs Surgery
Manufactured Housing Association for Regulatory Reform	Manufactured Housing Association for Regulatory Reform
McAllister & Quinn, LLC	Columbia College
McAllister & Quinn, LLC	Jupiter Oxygen Corporation
mCapitol Management	City of North Vernon, Indiana
McCarthy Strategic Solutions, LLC	Poe Companies, LLC
McGlotten & Jarvis	Edison Electric Institute
McGuireWoods Consulting	Smithfield Foods, Inc.
Mehlman Vogel Castagnetti, Inc.	Mayo Clinic
Mental Health America (formerly the National Mental Health Association)	Mental Health America (formerly the National Mental Health Association)
Military Officers Association of America	Military Officers Association of America
ML Strategies, LLC	Station Casinos, Inc.
MWW Group	Ramapo College of New Jersey
National Electrical Manufacturers Association	National Electrical Manufacturers Association
National Environmental Strategies	Afton Chemical Corporation
National Environmental Strategies	Yates Petroleum Corporation
North Carolina Baptist Hospital	North Carolina Baptist Hospital
Ogilvy Government Relations	Inverness Medical Innovations, Inc.
Ogilvy Government Relations	RRI Energy, Inc.
Oncology Nursing Society	Oncology Nursing Society
O'Neill and Associates	Vossloh
Parsons Brinckerhoff, Inc.	Parsons Brinckerhoff, Inc.
Patton Boggs, LLP	City of Mesa
Patton Boggs, LLP	Virginia Community College System
Peck, Madigan, Jones & Stewart, Inc. (formerly Johnson, Madigan, Peck, Boland & Stewart)	County of Nassau New York
Polaris Government Relations, LLC	Association of Kentucky Fried Chicken Franchisees
Polsinelli Shughart, PC	National Installment Lenders Association
Potomac Counsel, LLC	Tobacco-Free Kids Action Fund
Public Strategies, Inc.	The National Campaign to Prevent Teen and Unplanned Pregnancy
Ricchetti Inc.	AT&T

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for Sampled Lobbying Disclosure Reports**

<b>Registrant name</b>	<b>Client</b>
Ringley Policy Group, LLC	Amazon.com
Ron Klink and Associates	Sentry Data Systems (formerly Freedom Health Care)
RR&G, LLC	World Healing Center Church
Runyan Public Affairs, LLC	The Coalition for Transportation Productivity
Russ Reid Company	The Village of Franklin Park
Russ Reid Company	White River Medical Center
Russell Mueller	PKD Foundation
Ryan, MacKinnon, Vasapoli and Berzok, LLP (formerly Ryan, Phillips, Utrecht & MacKinnon)	Sunoco, Inc.
Seattle City Light	Seattle City Light
Sher & Blackwell, LLP	Vehicle Donation Coalition (Informal Coalition)
Strategic Marketing Innovations	AGY
Teledyne Technologies Inc.	Teledyne Technologies Inc.
The Cleveland Clinic Foundation	The Cleveland Clinic Foundation
The Kroger Co.	The Kroger Co.
The Rhoads Group	Sonardyne International, Ltd.
The Smith-Free Group	Ingram Barge Company
The Smith-Free Group	Sony Pictures Entertainment
Thomas L. Birch	National Assembly of State Arts Agencies
Thomas Walters & Associates, Inc.	County of Ventura
Van Scoyoc Associates	Excelerate Energy, LLC
Van Scoyoc Associates	Lyme Disease Association, Inc.
Van Scoyoc Associates	SGT, Inc.
Venn Strategies, LLC	Employee-Owned S Corporations of America
Veterans of Foreign Wars of the United States	Veterans of Foreign Wars of the United States
VPR Associates	OSI Restaurant Partners, LLC
Washington2 Advocates	Russell Investment Group
Wexler & Walker Public Policy Associates	Sechan Electronics, Inc.
White & Case, LLP	Employee-Owned S Corporations of America
Wiley Rein, LLP	Intelsat
Williams & Jensen, PLLC	Coalition of Air Medical Companies
Wolf Block Public Strategies	The Boston Beer Company
Xenophon Strategies	Piedmont Municipal Power Agency
Zel E. Lipsen, Esquire	NuVision Engineering Inc. (formerly AEA Technology)

Source: Lobbying disclosure database of the Clerk of the House of Representatives, last quarter of calendar year 2008 and first three quarters of calendar year 2009.

<sup>a</sup>The registration/client pair Bolton-St. Johns, LLC/St. Elizabeth Medical Center was selected for both the first quarter of 2009 and the second quarter of 2009 in our LD-2 sample.

# Appendix III: Full List of Sampled Lobbying Contribution Reports with Contributions and with No Contributions Listed

See table 7 for a list of lobbyists and lobbying firms from our random sample of lobbying contribution reports with contributions. See table 8 for a list of lobbyists and lobbying firms from our random sample of lobbying contribution reports without contributions.

**Table 7: Lobbyists and Lobbying Firms Selected in Random Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-end 2008 and Midyear 2009**

Lobbyist or lobbying firm	Reporting period
Advanta Corporation	Year-end 2008
American College of Physicians	Midyear 2009
American Society of Consultant Pharmacists	Midyear 2009
Amit Sachdev	Year-end 2008
Amy Oberhelman	Midyear 2009
Amy Souders	Midyear 2009
Amylin Pharmaceuticals	Midyear 2009
Ann Morton	Midyear 2009
Barry Drenfeld	Year-end 2008
Ben Barnes	Midyear 2009
Brady Campaign to Prevent Gun Violence	Year-end 2008
Brent Franzel	Year-end 2008
Brian Gunn	Midyear 2009
Carolyn Osolinik	Year-end 2008
Cartier Esham	Midyear 2009
Charter Communications, Inc.	Midyear 2009
Cobham Holdings, Inc.	Midyear 2009
Coca-Cola Enterprises, Inc.	Midyear 2009
Covidien, Inc.	Year-end 2008
Craig Lasher	Year-end 2008
Cynthia Shenker	Year-end 2008
Dana Gray	Midyear 2009
D'Arcy Philips	Midyear 2009
Darnell Demasters	Midyear 2009
Daron Watts	Midyear 2009
David Albert	Midyear 2009
David Leach	Midyear 2009
Day & Zimmermann	Midyear 2009
Donoghue Barrett & Singal, P.C.	Midyear 2009
Edwin Kichline	Year-end 2008

**Appendix III: Full List of Sampled Lobbying  
Contribution Reports with Contributions and  
with No Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Frank Collins	Year-end 2008
Fred McDuff	Year-end 2008
Gary Lapaille	Year-end 2008
GDF Suez Energy North America, Inc. PAC	Year-end 2008
Gene Schaerr	Year-end 2008
Governmental Strategies, Inc.	Year-end 2008
Harvey Cauthen	Midyear 2009
Ira Kaminsky	Year-end 2008
James Bonham	Midyear 2009
James Butera	Year-end 2008
Jessica Hogle	Midyear 2009
Joanna McIntosh	Year-end 2008
John Hansen	Year-end 2008
Joyce Cowan	Midyear 2009
Julie Minerva	Year-end 2008
Karen Thiel	Midyear 2009
Kimberley Fritts	Year-end 2008
Kyle Gilley	Year-end 2008
Lanny Davis	Year-end 2008
Lori Denham	Midyear 2009
Lydia Verheggen	Year-end 2008
MacAndrews South Corporation	Year-end 2008
Margaret Simmons	Midyear 2009
Marlowe & Company	Midyear 2009
Martha Cochran	Year-end 2008
Meredith Advocacy Group	Year-end 2008
Michael Ferguson	Midyear 2009
Michael Roy	Year-end 2008
Michael Waite	Year-end 2008
Michelle Leeds	Year-end 2008
MJ Capitol Consulting, LLC	Year-end 2008
N. Stuart Spencer	Year-end 2008
NAADAC The Association for Addiction Professionals	Year-end 2008
National Association of Federal Credit Unions	Midyear 2009
National Association of Mutual Insurance Companies	Year-end 2008
Patricia Adkins	Midyear 2009
Philip Kiko	Year-end 2008

**Appendix III: Full List of Sampled Lobbying  
Contribution Reports with Contributions and  
with No Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Raymond James	Midyear 2009
Reid Stuntz	Year-end 2008
Research In Motion	Year-end 2008
Rich Glick	Year-end 2008
Rich Stombres	Year-end 2008
Robert Green	Midyear 2009
Robert Leebern	Midyear 2009
Robert Marlar	Midyear 2009
Roger Hollingsworth	Midyear 2009
Roman Buhler & Associates	Midyear 2009
Royal Caribbean Cruises Ltd.	Midyear 2009
Ryan Haaker	Year-end 2008
Ryan McGinness	Year-end 2008
Ryan Weston	Midyear 2009
Samuel J. Baptista	Year-end 2008
Sarah McDermond	Midyear 2009
Scott Nelson	Midyear 2009
Sean O'Keefe	Midyear 2009
Stephen Winchell	Year-end 2008
Susann Edwards	Midyear 2009
The American Council of Engineering Companies	Year-end 2008
The Home Depot	Midyear 2009
The Personal Care Products Council	Year-end 2008
Theresa Forster	Midyear 2009
Thomas Rath	Midyear 2009
Thomas Simpson	Midyear 2009
Thurgood Marshall, Jr.	Year-end 2008
Vets for Freedom	Year-end 2008
Wally Burnett	Midyear 2009
Welch Allyn	Year-end 2008
William Fulford	Midyear 2009
William Hanka	Midyear 2009
William Mattox	Year-end 2008

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end reports for calendar year 2008 and midyear reports for calendar year 2009.

**Appendix III: Full List of Sampled Lobbying  
Contribution Reports with Contributions and  
with No Contributions Listed**

**Table 8: Lobbyists and Lobbying Firms Selected in Random Sample of Lobbying Contribution Reports with No Contributions Listed, Filed Year-end 2008 and Midyear 2009**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Alexis Strothman	Midyear 2009
Allynn Howe	Midyear 2009
American Association of Advertising Agencies	Year-end 2008
American Astronomical Society	Year-end 2008
American Bankers Insurance Association	Year-end 2008
Amy McMahon	Midyear 2009
Amy Ryan Alexander	Midyear 2009
Andrew Sachs	Year-end 2008
Aura Renewable Energy Corporation	Year-end 2008
Barry Lambergerman	Midyear 2009
Beth Spivey	Midyear 2009
Bradley Ayers	Year-end 2008
Brandon Avila	Year-end 2008
Brent Sailhamer	Year-end 2008
C. Pence	Year-end 2008
Cable Telecommunications Association	Year-end 2008
California Forestry Association	Year-end 2008
Carlos Jackson	Midyear 2009
Carol Brewer	Year-end 2008
Christina Metzler	Midyear 2009
Chuck Colson	Year-end 2008
Consumer Federation of America	Year-end 2008
D Steele	Midyear 2009
Darius Withers	Year-end 2008
Darlene Rosenkoetter	Midyear 2009
Datapath, Inc.	Midyear 2009
David Dunbar	Midyear 2009
David Isaacs	Year-end 2008
David Talbot	Midyear 2009
Diane Blagman	Year-end 2008
Dianne Miller	Midyear 2009
Donald Stein	Year-end 2008
Edward Rosen	Midyear 2009
Elmwood Strategies	Midyear 2009
Emily Gardner	Midyear 2009

**Appendix III: Full List of Sampled Lobbying  
Contribution Reports with Contributions and  
with No Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Federal Hill Group, LLC	Midyear 2009
Glenn Grigsby	Year-end 2008
Grinnell Associates	Year-end 2008
Howard Bartolomucci	Midyear 2009
Information Sciences Corporation	Year-end 2008
International Wood Products Association	Midyear 2009
James Baumberger	Midyear 2009
James Glueck	Midyear 2009
James Sloan	Midyear 2009
Jennifer Hatcher	Midyear 2009
Johanna Shelton	Year-end 2008
Judith Bayer	Year-end 2008
Katharine Wood	Year-end 2008
Kathleen Hatfield	Year-end 2008
Katie Gallehugh	Midyear 2009
Katy Bayless	Midyear 2009
Ken Connolly	Midyear 2009
Lance Landry	Year-end 2008
Lauren Fuller	Midyear 2009
Leah Yaw	Year-end 2008
Leslie Blaker	Year-end 2008
Logan Enterprise, Inc.	Midyear 2009
Louisiana Energy Services	Year-end 2008
Mara Sovey	Midyear 2009
Mark Ludwikowski	Year-end 2008
Martin Regalia	Year-end 2008
Mary Pittelli	Year-end 2008
Matt Carr	Midyear 2009
Matthew McGrath	Year-end 2008
Michael Flanagan	Year-end 2008
Michael Galano	Midyear 2009
Michael Huneke	Midyear 2009
Ms. Karen Johnson	Midyear 2009
Ms. Marta Aguirre Bascom	Midyear 2009
Ms. Susan Emmer	Year-end 2008
Nathan Garman	Midyear 2009
Patricia Burke	Year-end 2008

**Appendix III: Full List of Sampled Lobbying  
Contribution Reports with Contributions and  
with No Contributions Listed**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Paula Boyd	Midyear 2009
Peter Arapis	Year-end 2008
Pettus Consulting	Year-end 2008
Phil Odom	Midyear 2009
Richard Schwab	Midyear 2009
Robert Seraphin	Midyear 2009
Robert Webb	Midyear 2009
Ronald Ours	Midyear 2009
Rori Kramer	Midyear 2009
Rosemarie Sweeney	Year-end 2008
Samuel Hodson	Midyear 2009
Sandra Schubert	Year-end 2008
Scenic America	Midyear 2009
Shari Brown	Year-end 2008
Solvay North America	Midyear 2009
Spartamatrix, Inc.	Year-end 2008
Steve Mister	Year-end 2008
Tal Franklin	Midyear 2009
Tarplin Strategies, LLC	Midyear 2009
The Rose Company, LLC	Midyear 2009
The Trustees of Purdue University	Year-end 2008
Thomas Nickels	Midyear 2009
Tobin Cobb	Year-end 2008
Tracy Sherman	Year-end 2008
Usry Consulting, Inc.	Year-end 2008
Washington Technology Strategies	Year-end 2008
Winifred Woodward	Year-end 2008
Xenophon Strategies	Year-end 2008

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end reports for calendar year 2008 and midyear reports for calendar year 2009.

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# Appendix IV: GAO Contact and Staff Acknowledgments

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## GAO Contact

Laurie Ekstrand, (202) 512-6845 or [ekstrandl@gao.gov](mailto:ekstrandl@gao.gov)

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