



March 2016

# 2015 LOBBYING DISCLOSURE

## Observations on Lobbyists' Compliance with Disclosure Requirements

# GAO Highlights

Highlights of [GAO-16-320](#), a report to congressional committees

## Why GAO Did This Study

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

GAO reviewed a stratified random sample of 80 quarterly disclosure LD-2 reports filed for the third and fourth quarters of 2014 and the first and second quarters of 2015. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2014 and midyear 2015. This methodology allowed GAO to generalize to the population of 45,565 disclosure reports with \$5,000 or more in lobbying activity, and 29,189 reports of federal political campaign contributions. GAO met with officials from USAO to obtain status updates on its efforts to focus resources on lobbyists who fail to comply.

GAO provided a draft of this report to the Attorney General for review and comment. The Department of Justice provided updated data which GAO incorporated into the report.

GAO is not making any recommendations in this report.

View [GAO-16-320](#). For more information, contact Yvonne D. Jones at (202) 512-2717 or [jonesy@gao.gov](mailto:jonesy@gao.gov).

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## 2015 LOBBYING DISCLOSURE

### Observations on Lobbyists' Compliance with Disclosure Requirements

## What GAO Found

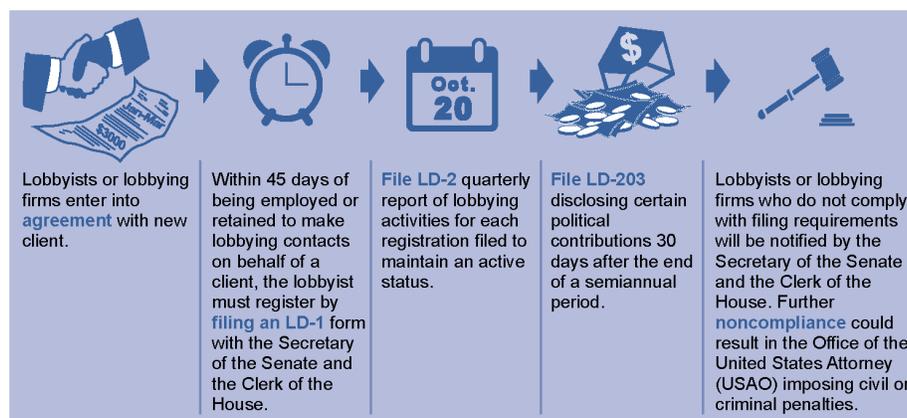
For the 2015 reporting period, most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended (LDA). For lobbying disclosure (LD-2) reports filed during the third and fourth quarter of 2014 and the first and second quarter of 2015, GAO estimates that

- 88 percent of lobbyists filed initial LD-2 reports as required for new lobbying registrations (lobbyists are required to file LD-2 reports for the quarter in which they first register); the figure below describes the filing process and enforcement;
- 93 percent could provide documentation for income and expenses, but on 31 percent of these LD-2 reports lobbyists did not correctly follow the guidance to round to the nearest \$10,000; and
- 85 percent filed year-end LD-203 2014 reports as required.

These findings are generally consistent with prior reports GAO issued for the 2010 through 2014 reporting periods. 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. GAO estimates that 21 percent of all LD-2 reports may not have properly disclosed one or more previously held covered positions. However, over the past several years of reporting on lobbying disclosure, GAO has found that most lobbyists in the sample rated the terms associated with LD-2 reporting as "very easy" or "somewhat easy" to understand with regard to meeting their reporting requirements.

The U.S. Attorney's Office for the District of Columbia (USAO) stated it has sufficient resources and authority to enforce compliance with the LDA. USAO continued its efforts to bring lobbyists into compliance by prompting them to file reports or applying civil penalties. In August 2015, USAO finalized a \$125,000 settlement with the Carmen Group, the largest civil penalty settlement for noncompliance.

## Disclosure Process for Lobbying Firms



Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-16-320

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### Abbreviations

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

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March 24, 2016

### Congressional Committees

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

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

To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 80 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 2014 and the first and second quarters of calendar year 2015. We selected the randomly sampled reports from the publicly downloadable database maintained by the Clerk of the House of Representatives (Clerk of the

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

<sup>2</sup>2 U.S.C. § 1614.

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

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House)<sup>4</sup>. This methodology allows us to generalize some elements to the population of LD-2 reports. We then contacted each lobbyist or lobbying firm in our sample.<sup>5</sup> We asked them to provide written documentation for key elements of their LD-2 reports, including the amount of income reported for lobbying activities, the amount of expenses reported, the houses of Congress or federal agencies lobbied, lobbying issue areas, and the names of lobbyists listed in the report. We also reviewed whether lobbyists listed on the LD-2 reports properly disclosed prior covered official positions, and whether the lobbyists filed the semiannual report of federal political contributions. All lobbyists in our sample responded to our requests to discuss documentation with us. A complete description of our methodology can be found in appendix I. Appendix II contains a list of lobbyists and clients whose LD-2 reports we randomly selected for our review.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2014 and midyear 2015 semiannual political contributions (LD-203) reports. The samples contain 80 LD-203 reports that have contributions listed and 80 LD-203 reports that list no contributions. We selected the randomly sampled reports from the publicly downloadable contributions database maintained by the Clerk of the House. (See appendix III for a list of lobbyists and lobbying firms randomly selected for our review of LD-203 reports.) We then checked the contributions reported in the Federal Election Commission's (FEC) database against the contributions identified in our sample to determine whether all contributions reported in the FEC database were also

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<sup>4</sup>Our sample is only one of a large number of samples that we might have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our estimate as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples we could have drawn. Unless otherwise stated, all percentage estimates have a maximum 95 percent confidence interval of within 12.1 percentage points or less of the estimate. For prior LD-2 reviews, we have drawn stratified random samples of 25 to 27 cases per quarter, to attain approximately 100 completed cases each review. For our 2015 report, we reduced this sample size to 80.

<sup>5</sup>Although we contacted each lobbying firm, lobbying sole proprietorship, and organization with in-house lobbyists in our sample, we did not always meet with the lobbyists identified as the point of contact or with the actual lobbyists. We met with individuals representing the lobbyists in our sample. For the purposes of this review, we use the term lobbyists to refer to lobbyists, lobbying firms, organizations with in-house lobbyists, and individuals representing the lobbyists who were present during the review.

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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 2014, and the first and second quarters of 2015 to the corresponding LD-2 reports on file with the Clerk of the House.

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

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

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

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

We conducted this performance audit from May 2015 to March 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing their

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lobbying activity. 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.

The LDA requires that the Secretary of the Senate and the Clerk of the House provide guidance and assistance on the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House review the guidance semiannually. It was last reviewed December 15, 2014. The last revision occurred on February 15, 2013, to (among other issues) update the reporting thresholds for inflation. The guidance provides definitions of terms in the LDA, elaborates on the registration and reporting requirements, includes specific examples of different scenarios, and provides explanations of why certain scenarios prompt or do not prompt disclosure under the LDA. The Secretary of the Senate and Clerk of the House's Offices told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us they e-mail registered lobbyists quarterly on common compliance issues and reminders to file reports by the due dates.

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation, who has made more than 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 quarter.<sup>6</sup> Lobbying firms are persons or entities that have one or more employees who lobby on behalf of a client other than that person or entity.<sup>7</sup> Figure 1 provides an overview of the registration and filing process.

**Figure 1: Lobbying Disclosure Process**



Sources: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-16-320

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

<sup>6</sup>2 U.S.C. § 1602(10). The LDA defines a covered executive branch official as the President, Vice President, an officer or employee, or any other individual functioning in the capacity of such an officer or employee of the Executive Office of the President; an officer or employee serving in levels I through V of the Executive Schedule; members of the uniformed services whose pay grade is at or above O-7; and any officer or employee serving in a position of a confidential, policy-determining, policy-making or policy advocating character who is excepted from competitive service as determined by the Office of Personnel Management (commonly called Schedule C employees). The LDA defines a covered legislative branch official as a member of Congress, an elected officer of either house of Congress, or any employee or any other individual functioning in the capacity of an employee of a member, a committee of either house of Congress, the leadership staff of either house of Congress, a joint committee of Congress, or a working group or caucus organized to provide legislative services or other assistance to members. 2 U.S.C. § 1602(3), (4). Lobbying activities include not only direct lobbying contacts but also efforts in support of such contacts, such as preparation and planning activities, research, and other background work that is intended for use in contacts. 2 U.S.C. §1602(7).

<sup>7</sup>2 U.S.C. § 1602(9).

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receive over \$3,000 in income from that client for lobbying activities.<sup>8</sup> Lobbyists are also required to submit an LD-2 quarterly report for each registration filed. The LD-2s contain information that includes:

- the name of the lobbyist reporting on quarterly lobbying activities;
- the name of the client for whom the lobbyist lobbied;
- a list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any lobbyists served in covered positions in the executive or legislative branch such as high ranking agency officials or congressional staff positions, in the previous 20 years;
- codes describing general issue areas, such as agriculture and education;
- a description of the specific lobbying issues;
- houses of Congress and federal agencies lobbied during the reporting period; and
- reported income (or expenses for organizations with in-house lobbyists) related to lobbying activities during the quarter (rounded to the nearest \$10,000).

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

- list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which he or she contributed at least \$200 in the aggregate during the semiannual period;
- report contributions made to presidential library foundations and presidential inaugural committees;
- report funds contributed to pay the cost of an event to honor or recognize a covered official, funds paid to an entity named for or controlled by a covered official, and contributions to a person or entity in recognition of an official, or to pay the costs of a meeting or other event held by or in the name of a covered official; and

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<sup>8</sup>Organizations employing in-house lobbyists file only one registration. An organization is exempt from filing if total expenses in connection with lobbying activities are not expected to exceed \$12,500. Amounts are adjusted for inflation and published in LDA guidance.

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- certify that they have read and are familiar with the gift and travel rules of the Senate and House and that they have not provided, requested, or directed a gift or travel to a member, officer, or employee of Congress that would violate those rules.

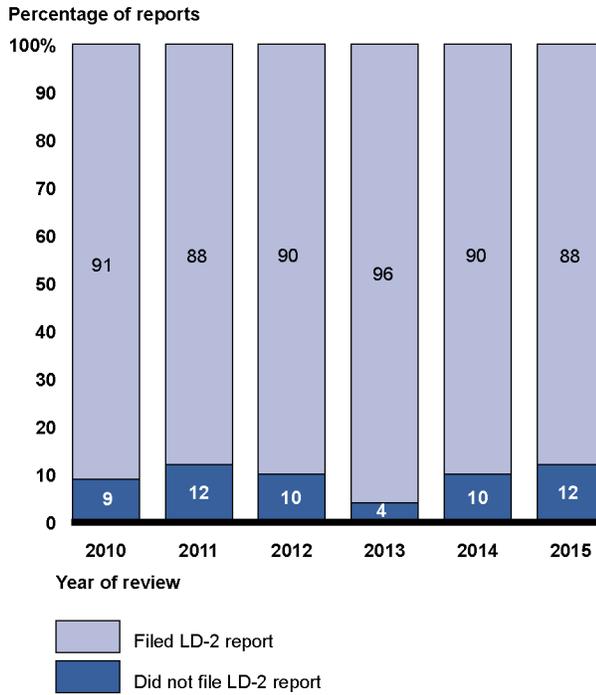
The Secretary of the Senate and the Clerk of the House, along with USAO are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing that they are not complying with the LDA reporting. Subsequently, they refer those 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.

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## 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 lobbying contacts on behalf of a client, the lobbyist must register by filing an LD-1 form with the Clerk of the House and the Secretary of the Senate. Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 3,112 new registrations we identified for the third and fourth quarters of 2014 and the first and second quarters of 2015, we matched 2,743 of them (88.1 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 2015.

**Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial LD-2 Reports from 2010 through 2015**



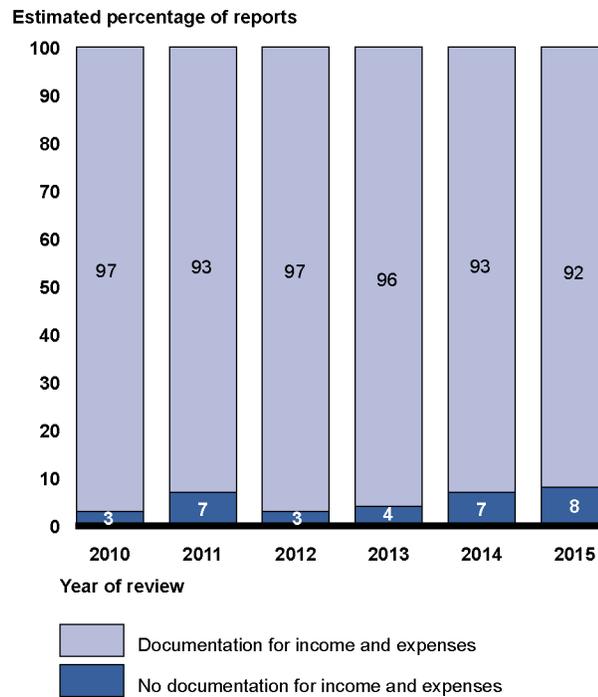
Source: GAO analysis. | GAO-16-320

The Clerk of the House and Secretary of the Senate will follow up with newly filed registrations where quarterly reports were not filed as part of their regular enforcement procedures. If the Clerk and the Secretary of the Senate are unsuccessful in bringing the lobbyist into compliance, they may refer those cases to the USAO as described earlier in figure 1.

**For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements but for Some LD-2 Reports, Lobbyists Rounded Their Income or Expenses Incorrectly**

For selected elements of lobbyists' LD-2 reports that can be generalized to the population of lobbying reports our findings have been consistent from year to year.<sup>9</sup> Most lobbyists reporting \$5,000 or more in income or expenses provided written documentation to varying degrees for the reporting elements in their disclosure reports. For this year's review, lobbyists for an estimated 93 percent of LD-2 reports provided written documentation for the income and expenses reported for the third and fourth quarters of 2014 and the first and second quarters of 2015. Figure 3 shows that for most LD-2 reports, lobbyists provided documentation for income and expenses for sampled reports from 2010 through 2015.

**Figure 3: Estimated Percentage of LD-2 Reports with Documentation for Income and Expenses from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

<sup>9</sup>To assess the statistical significance of change over time, we used statistical tests that adjusted for multiple comparisons across the 6 years included in our analysis. The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12.1 percentage points or less of the estimate.

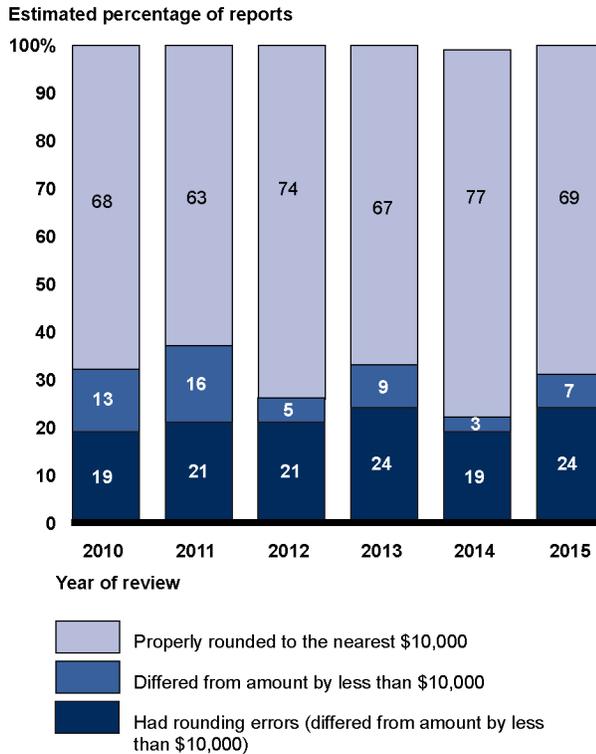
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Figure 4 shows that for some LD-2 reports, lobbyists did not round their income or expenses as the guidance requires. In 2015, we identified 31 percent of reports that did not round reported income or expenses according to the guidance. We have found that rounding difficulties have been a recurring issue on LD-2 reports from 2010 through 2015.<sup>10</sup> As we previously reported, several lobbyists who listed expenses told us that based on their reading of the LD-2 form they believed they were required to report the exact amount. While this is not consistent with the LDA or the guidance, this may be a source of some of the confusion regarding rounding errors. In 2015, 7 percent of lobbyists reported the exact amount of income or expenses.

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

**Figure 4: Estimated Percentage of LD-2 Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

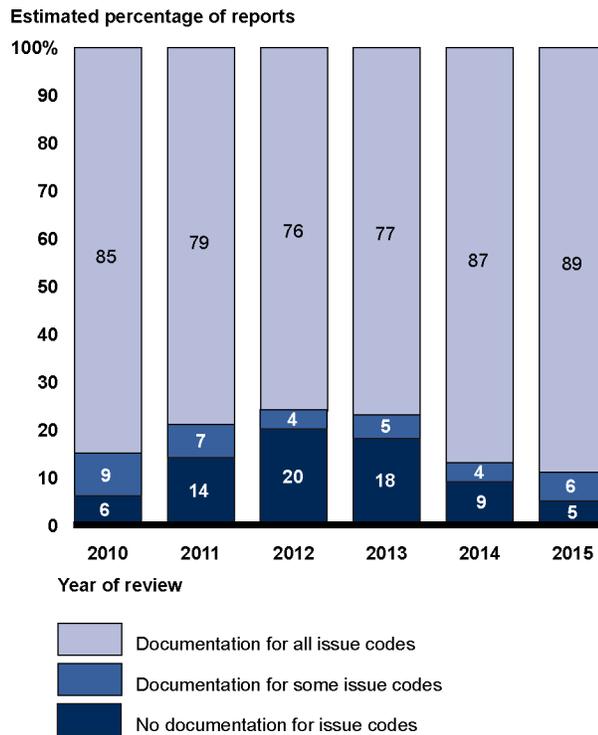
Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

The LDA requires lobbyists to disclose lobbying contacts made to federal agencies on behalf of the client for the reporting period. This year, of the 80 LD-2 reports in our sample, 37 reports disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all lobbying activities at executive branch agencies for 21 LD-2 reports.<sup>11</sup>

<sup>11</sup>The sample size of LD-2 reports that reported contact with federal agencies is smaller than the 80 LD-2 reports that were included in our sample and used to generate percentage sums for other selected reporting elements. The size is also too small to generate estimated percentages or to make comparisons across the reviews.

Figures 5 through 8 show that lobbyists for most LD-2 reports provided documentation for selected elements of their LD-2 reports from 2010 through 2015.

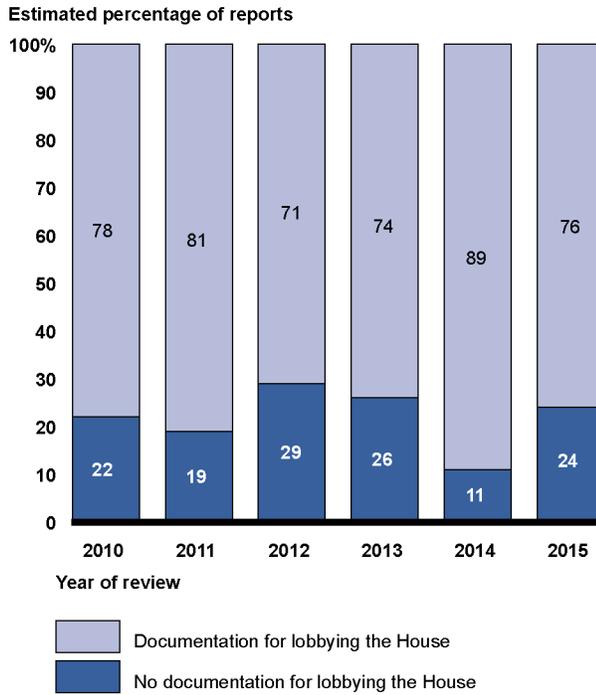
**Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

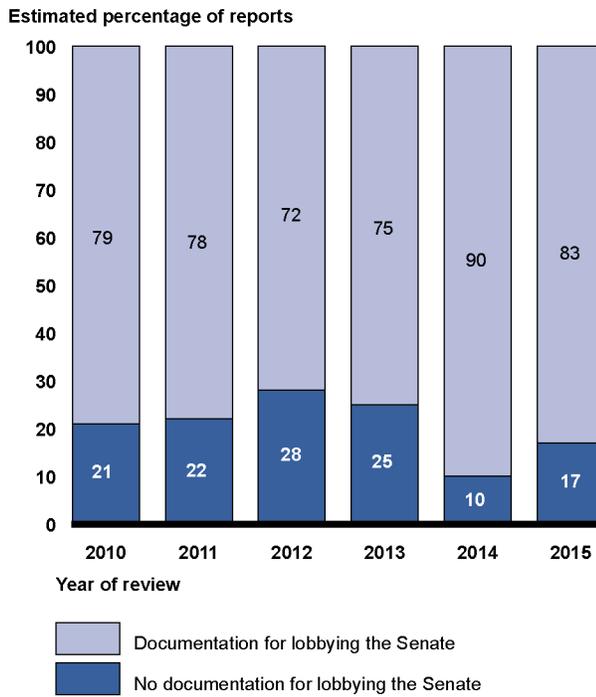
**Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

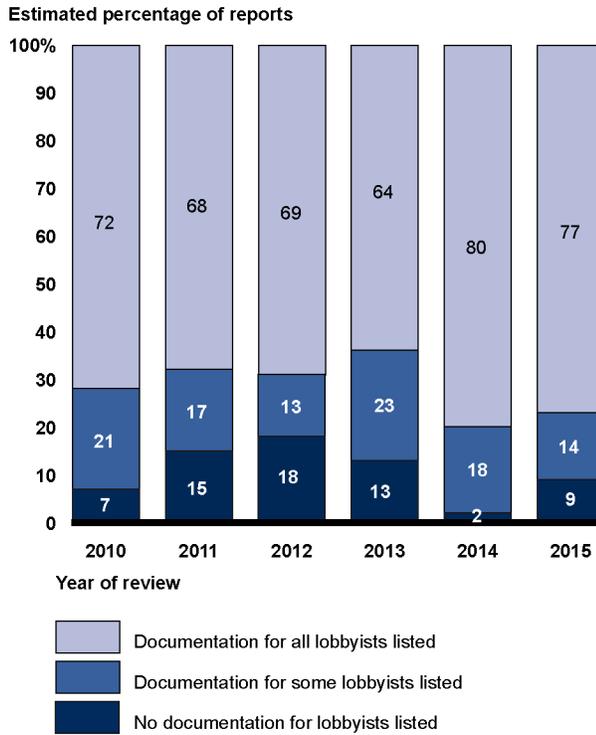
**Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

**Figure 8: Extent to Which Lobbyists Provided Documentation for Individual Lobbyists Listed from 2010 through 2015**



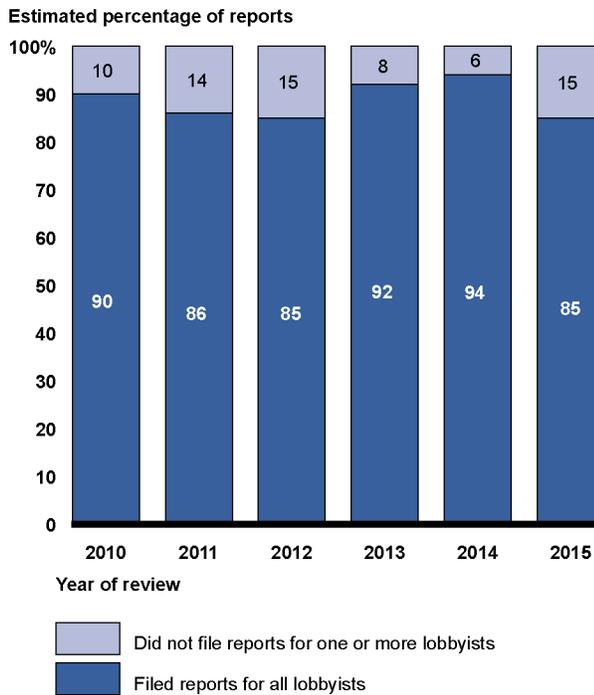
Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

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

Lobbyists for an estimated 85 percent of LD-2 reports in our 2015 sample filed year-end 2014 LD-203 reports for all lobbyists listed on the report as required. All but four firms with reports selected in our sample filed the year-end 2014 LD-203s for the firm. Of those four firms, three filed after we contacted them. Figure 9 shows that lobbyists for most lobbying firms filed contribution reports as required in our sample from 2010 through 2015. All 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.

**Figure 9: Extent to Which Lobbyists on LD-2 Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2014**



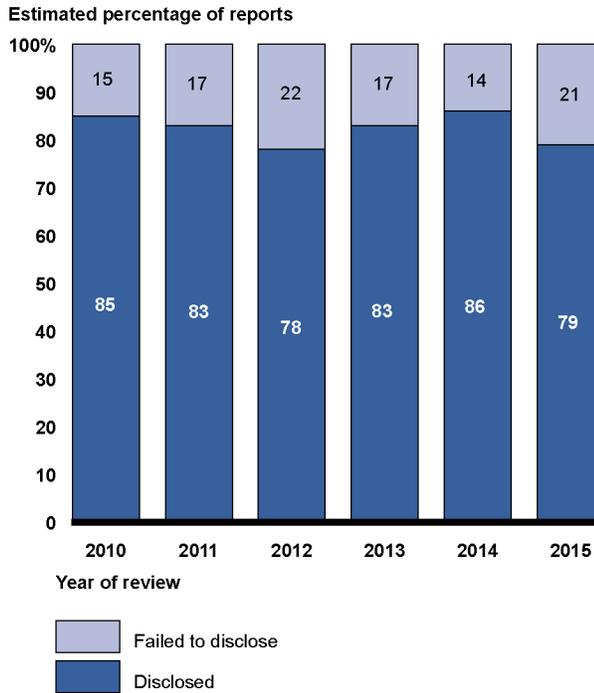
Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

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

The LDA requires a lobbyist to disclose previously held covered positions in the executive or legislative branch, such as high ranking agency officials and congressional staff, when first registering as a lobbyist for a new client. This can be done either on the LD-1 or on the LD-2 quarterly filing when added as a new lobbyist. This year, we estimate that 21 percent of all LD-2 reports may not have properly disclosed one or more previously held covered positions as required. As in our other reports, some lobbyists were still unclear about the need to disclose certain covered positions, such as paid congressional internships or certain executive agency positions. Figure 10 shows the extent to which lobbyists may not have properly disclosed one or more covered positions as required from 2010 through 2015.

**Figure 10: Estimated Percentage of LD-2 Reports Where Lobbyists May Not Have Properly Disclosed One or More Cover Positions from 2010 through 2015**



Source: GAO analysis. | GAO-16-320

Note: Estimated percentages have a margin of error of 12.1 percentage points or fewer.

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

Lobbyists amended 7 of the 80 LD- 2 disclosure reports in our original sample to make changes to previously reported information after we contacted them. Of the 7 reports, 5 were amended after we notified the lobbyists of our review, but before we met with them. An additional 2 of the 7 reports were amended after we met with the lobbyists to review their documentation. We consistently find a notable number of amended LD-2 reports in our sample each year following notification of our review. This suggests that sometimes our contact spurs lobbyists to more closely scrutinize their reports than they would have without our review.

Table 1 lists reasons lobbying firms in our sample amended their LD-1 or LD-2 reports.

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

	<b>Number of times reason was selected</b>
Update covered position	1
Change House, Senate or executive branch agency lobbying activity	3
Specific lobbying issues	1
Change general issue code	3
Updated income or expenses	1
Change individuals who acted as a lobbyist	2

Source: GAO analysis. | GAO-16-320

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

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

As part of our review, we compared contributions listed on lobbyists' and lobbying firms' LD-203 reports against those political contributions reported in the Federal Election Commission (FEC) database to identify whether political contributions were omitted on LD-203 reports in our sample. The sample of LD-203 reports we reviewed contained 80 reports with contributions and 80 reports without contributions. We estimate that overall for 2015, lobbyists failed to disclose one or more reportable contributions on 4 percent of reports.<sup>12</sup> For this element in prior reports, we reported an estimated minimum percentage of reports based on a one-sided 95 percent confidence interval rather than the estimated proportion as shown here. Estimates in the table have a maximum margin of error of 9.6 percentage points. The year to year differences are not statistically significant.

Table 2 illustrates that from 2010 through 2015 most lobbyists disclosed FEC reportable contributions on their LD-203 reports as required. In 2015, 10 LD-203 reports were amended in response to our review.

<sup>12</sup>We did not estimate the percentage of other non-FEC political contributions that were omitted because they tend to constitute a small minority of all listed contributions and cannot be verified against an external data source.

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

**Table 2: Percentage of LD-203 Reports that Omitted One or More Political Contributions from 2010-2015**

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

Legend n=80, except where noted with a where n=79

Source: GAO analysis. | GAO-16-320

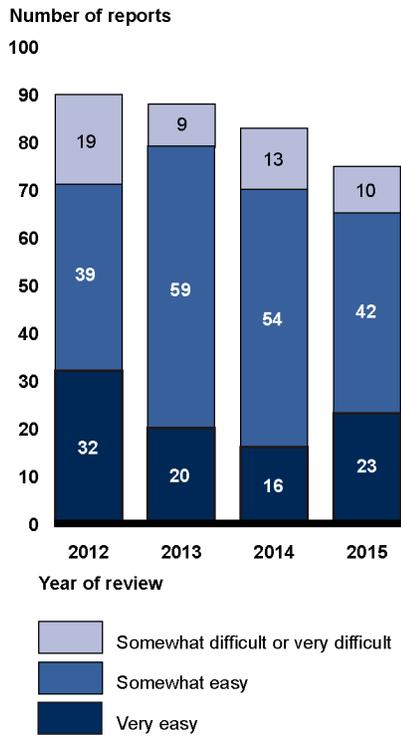
As part of our review, 77 different lobbying firms<sup>13</sup> were included in our 2015 sample of LD-2 disclosure reports.<sup>14</sup> Consistent with prior reviews, most lobbying firms reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 77 different lobbying firms in our sample, 23 reported that the disclosure requirements were “very easy,” 42 reported them “somewhat easy,” and 10 reported them “somewhat difficult” or “very difficult”.<sup>15</sup> (See figure 11).

<sup>13</sup>The use of the term “lobbying firms” in this context includes organizations with in-house lobbyists.

<sup>14</sup>The number of different lobbying firms is 77, which is less than our sample of 80 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, we kept the cases with the smallest assigned case identification number.

<sup>15</sup>Of the 77 different lobbying firms, 2 did not respond to the question about ease of compliance with reporting requirements. Although the percentage estimates from our sample of LD-2 reports are generalizable to all LD-2 reports, results from the analysis of lobbying firm opinions are not generalizable. Our sample was designed to develop population estimates of the accuracy of information on LD-2 reports. It was not designed to estimate lobbyist opinions.

**Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2015**

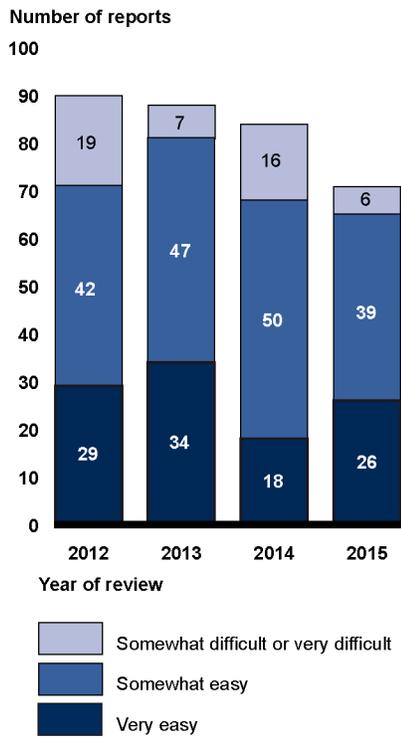


Source: GAO analysis. | GAO-16-320

Most lobbying firms we surveyed rated the definitions of terms used in LD-2 reporting as “very easy” or “somewhat easy” to understand with regard to meeting their reporting requirements. This is consistent with prior reviews. Figures 12 through 16 show what lobbyists reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2012 through 2015.<sup>16</sup>

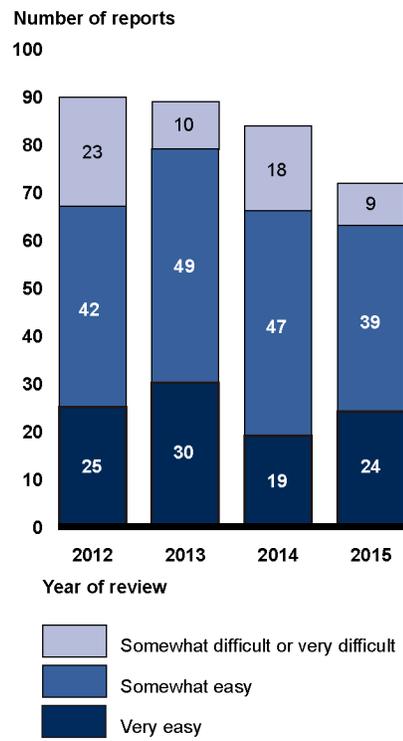
<sup>16</sup>Some lobbying firms may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore the number of responses may be inconsistent with the number of different lobbying firms in figures 12 through 16.

**Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2015**



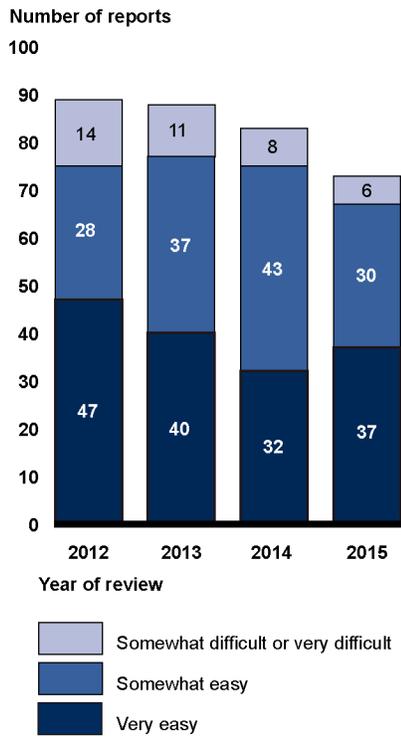
Source: GAO analysis. | GAO-16-320

**Figure 13: Ease of Understanding the Term “Lobbying Activities” from 2012 through 2015**



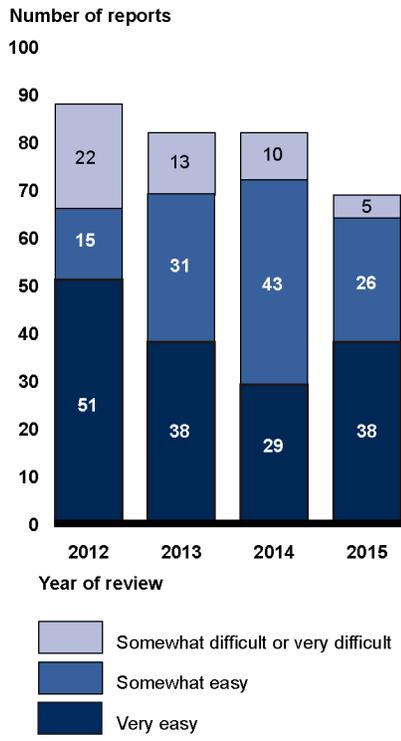
Source: GAO analysis. | GAO-16-320

**Figure 14: Ease of Understanding Issue Codes from 2012 through 2015**



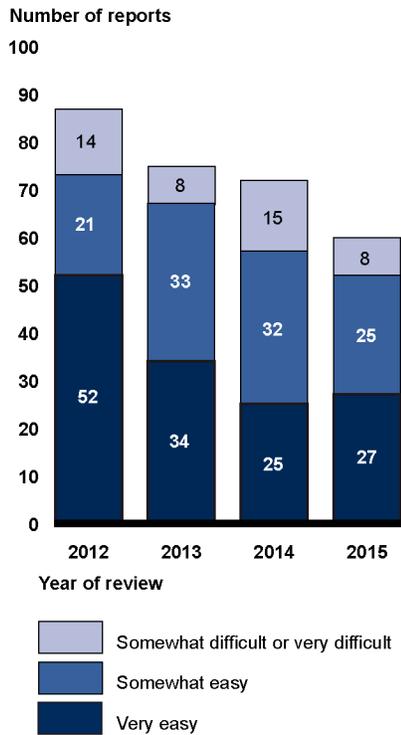
Source: GAO analysis. | GAO-16-320

**Figure 15: Ease of Understand the Lobbying Term “Covered Positions” from 2012 through 2015**



Source: GAO analysis. | GAO-16-320

**Figure 16: Ease of Understanding the Lobbying Term “Terminating Lobbyists” from 2012 through 2015**



Source: GAO analysis. | GAO-16-320

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

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

U.S. Attorney’s Office (USAO) officials stated that they continue to have sufficient personnel resources and authority under the LDA to enforce reporting requirements. This includes imposing civil or criminal penalties for noncompliance. Noncompliance refers to a lobbyist’s or lobbying firm’s failure to comply with the LDA. According to USAO officials, they have one contract paralegal specialist who primarily handles LDA compliance work. Additionally, there are five civil attorneys and one criminal attorney whose responsibilities include LDA compliance work. In addition, USAO officials stated that the USAO participates in a program that provides Special Assistant United States Attorneys (SAUSA) to the USAO. Some

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of the SAUSAs assist with LDA compliance by working with the Assistant United States Attorneys and contract paralegal specialist to contact referred lobbyists or lobbying firms who do not comply with the LDA.

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

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

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### Status of LD-2 Enforcement Efforts from the 2009 through 2015 Reporting Periods

USAO received 2,417 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 2014.<sup>17</sup> Table 3 shows the number and status of the referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbying firms into compliance. Enforcement actions include USAO attempts to bring

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<sup>17</sup>This includes some referrals the Secretary of the Senate sent to the USAO on March 4, 2016. No 2015 referrals have been received.

lobbyists into compliance through letters, e-mails, and calls<sup>18</sup> About 52 percent (1,256 of 2,417) 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. Therefore no action was taken. This may occur when lobbying firms respond to the contact letters from the Secretary of the Senate and Clerk of the House after USAO received the referrals. About 48 percent (1,150 of 2,417) of referrals are pending further action because USAO could not locate the lobbying firm, did not receive a response from the firm after an enforcement action, or plans to conduct additional research to determine if it can locate the lobbying firm. The remaining 11 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

**Table 3: Status of Lobbying Disclosure Act Referrals for LD-2 Reporting from 2009 through 2015**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	457	367	89	1	414
2010	446	373	63	10	351
2011	404	253	151	0	483
2012	451	164	287	0	346
2013	519	85	434	0	337
2014	140	14	126	0	30
<b>Total</b>	<b>2,417</b>	<b>1,256</b>	<b>1,150</b>	<b>11</b>	<b>1,961</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-16-320

Note: The 2014 data include some referrals the Secretary of the Senate sent to USAO on March 4, 2016. USAO has not received any 2015 referrals.

### Status of LD-203 Referrals from the 2009 through 2015 Reporting Periods

LD-203 referrals consist of two types: LD-203(R) referrals represent lobbying firms that have failed to file LD-203 reports for their lobbying firm and LD-203 referrals represent the lobbyists at the lobbying firm who have failed to file their individual LD-203 reports as required. USAO received 1,672 LD-203(R) referrals (cumulatively from 2009 through

<sup>18</sup>Referrals can include multiple parts such as LD-2s that were not filed for several clients or LD-203s that were not filed for several lobbyists. A referral cannot be in compliance unless all the parts have been resolved. Enforcement actions reflect attempts to bring the parts of the referral into compliance.

2014) and 2,979 LD-203 referrals (cumulatively from 2009 through 2013 from the Secretary of the Senate and the Clerk of the House for lobbying firms and lobbyists for noncompliance with reporting requirements.<sup>19</sup>

LD-203 referrals may be more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file a LD-203. However, according to USAO officials, lobbyists employed by a lobbying firm typically use the firm’s contact information and not the lobbyists personal contact information. This makes it difficult to locate a lobbyist who may have left the firm. USAO officials reported that, while many firms have assisted USAO by providing contact information for lobbyists, they are not required to do so. According to officials, USAO has difficulty pursuing LD-203 referrals for lobbyists who have departed a firm without leaving forwarding contact information with the firm. While USAO utilizes web searches and online databases including LinkedIn, Lexis/Nexis, Glass Door, Facebook and the Sunlight Foundation websites to find these missing lobbyists, it is not always successful. When USAO is unable to locate lobbyists because it does not have forwarding contact information to find a lobbyist who has left a firm, USAO has no recourse to pursue enforcement action, according to officials.

Table 4 shows the status of LD-203 (R) referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbying firms into compliance. About 53 percent (888 of 1,672) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from the 2009 through 2014 reporting periods are now considered compliant because firms either filed their reports or terminated their registrations. About 47 percent (783 of 1,672) of the referrals are pending further action.

**Table 4: Status of Lobbying Disclosure Act Referrals for LD-203(R) Lobbying Firms Only Reporting from 2009 through 2014**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	151	107	44	0	79
2010	328	233	95	0	180

<sup>19</sup>No LD-203(R) referrals have been received for 2015 and no LD-203 referrals have been received for 2014 or 2015.

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2011	403	278	125	0	301
2012	345	155	189	1	289
2013	324	61	263	0	135
2014	121	54	67	0	115
<b>Total</b>	<b>1,672</b>	<b>888</b>	<b>783</b>	<b>1</b>	<b>1,099</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-16-320

Note: No referrals have been received for 2015.

Table 5 shows that USAO received 2,979 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbyists who failed to comply with LD-203 reporting requirements for calendar years 2009 through 2013. It also shows the status of the referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbyists into compliance. In addition, table 5 shows that 46 percent (1,366 of 2,979) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 54 percent (1,604 of 2,779) 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.

**Table 5: Status of Lobbying Disclosure Act Referrals for LD-203 Lobbyists Only Reporting from 2009 through 2013**

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	622	433	188	1	1257
2010	1228	678	542	8	643
2011	446	176	270	0	410
2012	508	58	450	0	81
2013	175	21	154	0	8
<b>Totals</b>	<b>2,979</b>	<b>1,366</b>	<b>1,604</b>	<b>9</b>	<b>2,399</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-16-320

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

Table 6 shows that USAO received LD-203 referrals from the Secretary of the Senate and Clerk of the House for 4,131 lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2009 through 2013. It also shows the status of compliance for individual lobbyists listed on referrals to USAO. About 50 percent (2,070 of 4,131) of the lobbyists had come into compliance by filing their reports or are no

longer registered as a lobbyist. About 50 percent (2,061 of 4,131) of the referrals are pending action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists.

**Table 6: Status of Lobbyist Compliance for LD-203 Lobbyists Only Referrals from 2009 through 2014**

Filing year	Number of lobbyists on referrals received	Lobbyist now compliant on referrals received	Lobbyists still pending on referrals received
2009	980	693	287
2010	1810	1056	754
2011	541	221	320
2012	599	77	522
2013	201	23	178
<b>Totals</b>	<b>4,131</b>	<b>2,070</b>	<b>2,061</b>

Source: U.S. Attorney's Office for the District of Columbia. | GAO-16-320

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

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

## Status of Enforcement Settlement Actions

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

In August 2015, USAO finalized a settlement in the amount of \$125,000 for the Carmen Group to address failure to file for several years. This is the largest civil penalty assessed under the LDA to date. USAO reports that it is currently collecting payments on two cases which will be closed soon and has three cases which should result in further action in the next 6 months.

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## Agency Comments

We provided a draft of this report to the Attorney General for review and comment. The Department of Justice provided updated data which we incorporated into 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. In addition, this report is available at no charge on the GAO website at <http://www.gao.gov>.

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



Yvonne D. Jones  
Director, Strategic Issues

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*List of Committees*

The Honorable Ron Johnson  
Chairman  
The Honorable Thomas R. Carper  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Charles E. Grassley  
Chairman  
The Honorable Patrick J. Leahy  
Ranking Member  
Committee on the Judiciary  
United States Senate

The Honorable Roy Blunt  
Chairman  
The Honorable Charles E. Schumer  
Ranking Member  
Committee on Rules and Administration  
United States Senate

The Honorable Candice S. Miller  
Chairman  
The Honorable Robert A. Brady  
Ranking Member  
Committee on House Administration  
House of Representatives

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

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

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# Appendix I: Objectives, Scope, and Methodology

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

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

House staff told us during previous reviews that they rely heavily on automated processing. In addition, while they manually review reports that do not perfectly match information on file for a given lobbyist or client, staff members will approve and upload such reports as originally filed by each lobbyist, even if the reports contain errors or discrepancies (such as a variant on how a name is spelled). Nevertheless, we do not have reasons to believe that the content of the Senate and House systems would vary substantially. Based on interviews with knowledgeable officials and a review of documentation, we determined that House disclosure data were sufficiently reliable for identifying a sample of quarterly disclosure (LD-2) reports and for assessing whether newly filed lobbyists also filed required reports. We used the House database for sampling LD-2 reports from the third and fourth quarters of 2014 and the first and second quarters of 2015, as well as for sampling year-end 2014 and midyear 2015 political contributions (LD-203) reports. We also used the database for matching quarterly registrations with filed reports. We did not evaluate the Offices of the Secretary of the Senate or the Clerk of the

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

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a stratified random sample of 80 LD-2 reports from the third and fourth quarters of 2014 and the first and second quarters of 2015. We excluded reports with no lobbying activity or with income or expenses of less than \$5,000 from our sampling frame.<sup>1</sup> We drew our sample from 45,565 activity reports filed for the third and fourth quarters of 2014 and the first and second quarters of 2015 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 2015 for the generalizable elements of our review and found that results were generally consistent from year to year and there were few statistically significant changes after using a Bonferroni adjustment<sup>2</sup> to account for multiple comparisons. These changes are identified in the report. 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 was designed only for cross-sectional analysis.

Our sample is based on a stratified random selection and it is only one of a large number of samples that we may have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This interval would contain the actual

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<sup>1</sup>LD-2 activity reports with "no lobbying issue activity" and reports with less than \$5,000 in reported income or expenses are filtered out because they do not contain verifiable information on income, expenses, or activity.

<sup>2</sup>A Bonferroni adjustment is a statistical adjustment designed to reduce the chance of making a type 1 inferential error, that is, concluding that a difference exists when it is instead an artifact of sampling error. The adjustment raises the threshold for concluding that any single difference is "statistically significant" so that overall the chance of making at least one type-1 error when making multiple comparisons does not exceed a specified level.

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 12.1 percentage points or fewer of the estimate itself.

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

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

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

Prior to each interview, we conducted a search to determine whether lobbyists properly disclosed their covered position as required by the LDA. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Leadership Directories, Legistorm, and Google. Prior to 2008, lobbyists were only required to disclose covered official positions held within 2 years of registering as a lobbyist for the client. The Honest Leadership and Open Government Act of 2007 amended that time frame to require disclosure of positions held 20 years before the date the lobbyists first lobbied on behalf of the client. Lobbyists are required to disclose previously held covered official positions either on the client registration (LD-1) or on an LD-2 report. Consequently, those who held covered official positions may have disclosed the information on the LD-1 or a LD-2 report filed prior to the report we examined as part of our random sample. Therefore, where we found evidence that a lobbyist previously held a covered official position, and that information was not disclosed on the LD-2 report under review, we conducted an additional review of the publicly available Secretary of the Senate or Clerk of the House database to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if a lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation at the interview with the lobbying firm to ensure that our research was accurate.

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

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

To determine if the LDA's requirement for lobbyists to file a report in the quarter of registration was met for the third and fourth quarters of 2014 and the first and second quarters of 2015, we used data filed with the Clerk of the House to match newly filed registrations with corresponding disclosure reports. Using an electronic matching algorithm that includes strict and loose text matching procedures, we identified matching disclosure reports for 2,743, or 88.1 percent, of the 3,112 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 29,189 total LD-203 reports. The first sample contains 80 reports of the 9,348 reports with political contributions and the second contains 80 reports of the 19,841 reports listing no contributions. Each sample contains 40 reports from the year-end 2014 filing period and 40 reports from the midyear 2015 filing period. The samples from 2015 allow us to generalize estimates in this report to either the population of LD-203 reports with contributions or the reports without contributions to within a 95 percent confidence interval of within plus or minus 9.6 percentage points or fewer. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2010 to 2015 and found no statistically significant differences after adjusting for multiple comparisons.<sup>3</sup>

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

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

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<sup>3</sup>We used a Bonferroni adjustment to adjust for three comparisons to account for the three pairwise tests for each item examined.

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 77 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms is 77, which is less than our sample of 80 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 their views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale of “very easy,” “somewhat easy,” “somewhat difficult,” or “very difficult.” In addition, using the same scale we asked them to rate the ease of understanding the terms associated with LD-2 reporting requirements.

To describe the resources and authorities available to 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 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 2015 to March 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

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

**Table 7: Names of Lobbyists and Clients Selected in Random Sample of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2014 and First and Second Quarters of 2015**

Lobbyist name	Client
38 North Solutions, LLC	Advanced Energy Management Alliance
AARP	AARP
Alford & Associates	Undersea Sensor Systems, Inc.
Alpine Group, Inc.	Commonwealth Brands, Inc
American Academy of Physician Assistants	American Academy of Physician Assistants
American Association of School Administrators	American Association of School Administrators
American Capitol Group	National Corn Growers Association
American Optometric Association	American Optometric Association
Americans United For Separation Of Church And State	Americans United For Separation Of Church And State
Association Of National Advertisers, Inc.	Association Of National Advertisers, Inc.
Autodesk, Inc	Autodesk, Inc
Balch & Bingham, LLP	Analytix, LLC
Blank Rome Government Relations	Shee Atika Inc.
Buchanan Ingersoll & Rooney Pc	Brown's Compounding
Cannae Policy Group LLC	Eastern Shipbuilding Group Inc
The Capitol Group	American Society of Composers, Authors and Publishers (ASCAP)
Capitol Hill Advocates, Inc.	Interlocking Concrete Pavement Institute
Capitol Tax Partners, LLP	Antero Resources Corporation
Card & Associates, LLC	Association of Proprietary Colleges
Cavarocchi Ruscio Dennis Associates, L.L.C.	IBM
Ceres, Inc.	Ceres, Inc.
Cincinnati Financial Corporation	Cincinnati Financial Corporation
Clark Geduldig Cranford & Nielsen, LLC (formerly known as Clark Lytle Geduldig & Cranford, LLC)	Investment Company Institute
Cornerstone Government Affairs, LLC	SIGA Technologies
Covington & Burling LLP	BAE Systems, Inc.

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

<b>Lobbyist name</b>	<b>Client</b>
Crossroads Strategies, LLC	Norfolk Southern Corporation
Daryl Owen Associates, Inc	Florida Power & Light
Delphi	Delphi
Federal Agricultural Mortgage Corporation	Federal Agricultural Mortgage Corporation
Franco Government Relations, Inc.	City of North Bay Village, Florida
Fredericks Peebles & Morgan LLP	Three Affiliated Tribes
FTI Government Affairs	Iron Ore Lessors Association
G2G Consulting	Z-Medica Corporation
Greenberg Traurig, LLP	Virginia Indian Tribal Alliance for Life - VITAL
Hanka Advisor LLC	Cleveland-Cuyahoga County Port Authority
Holland & Knight LLP	Columbus Chamber of Commerce
Holland & Knight LLP	Amscot Financial Corporation
Hooper, Lundy & Bookman, P.C.	Independent Health
ICAP North America, Inc.	ICAP North America, Inc.
Ice Miller Strategies LLC	Novartis Corporation
The Ickes And Enright Group, Inc.	New York Hall of Science (FKA Peck Madigan Jones obo New York Hall of Science)
Innovative Federal Strategies, LLC	General Atomics Aeronautical Systems, Inc.
J M Burkman & Associates	Mediglide
J.C. Watts Companies	Muskogee Creek Nation
Jeffrey J. Kimbell And Associates	Spark Therapeutics, Inc.
Jonathan Sheiner, LLC	Calvary Hospital
Kanner & Associates, LLC	Public Power Council
Levick Strategic Communications	Arent Fox LLP on behalf of Qualcomm, Inc.
Linchpin Strategies, LLC	Brazelton Touchpoints Project, Inc d/b/a "The Brazelton Touchpoints Foundation"
McGuireWoods Consulting	National Basketball Association
McGuireWoods LLP	National Alliance of Forest Owners
Mehlman Castagnetti Rosen Bingel & Thomas, Inc.	United Technologies Corporation
Metropolitan Chicago Healthcare Council	Metropolitan Chicago Healthcare Council
Microsoft Corporation	Microsoft Corporation
Miller & Wenhold Capitol Strategies	CarePayment Technologies, Inc.
Mr. Melvin Goodweather	Healthcare Association of New York State
Mr. Ron McMurray	American Exploration and Mining Association
Municipal Securities Rulemaking Board	Municipal Securities Rulemaking Board

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

<b>Lobbyist name</b>	<b>Client</b>
National Association Of Children's Hospitals (N.A.C.H.)	National Association Of Children's Hospitals (N.A.C.H.)
Nationwide Children's Hospital, Inc.	Nationwide Children's Hospital, Inc.
Obadal, Filler, Macleod & Klein, P.L.C.	American Concrete Pressure Pipe Association
Oxbow Carbon LLC	Oxbow Carbon LLC
Patriot Strategies, Inc.	Alliance of Health Care Sharing Ministries
Polsinelli PC (FKA Polsinelli Shughart PC)	Carpet & Rug Institute
Quinn Thomas Public Affairs	Foundations for a Better Oregon
The Rotary Foundation of Rotary International	The Rotary Foundation of Rotary International
SBL Strategies, LLC	Association of American Railroads
Smith Dawson & Andrews	San Mateo County
Strategic Health Care	HealthEast
Strategic Marketing Innovations	Silatronix, Inc.
Stuntz Davis & Staffier, P.C.	Business Roundtable
Tiber Creek Health Strategies, Inc.	Pharmaceutical Research and Manufacturers of America (PhRMA)
Transportation Communications International Union/IAM	Transportation Communications International Union/IAM
The Vectre Corporation	Military Produce Group, LLC
Vinson & Elkins LLP	Antero Midstream Partners LP (f/k/a Antero Resources Midstream LLC)
Voya Services Company	Voya Services Company
VPR Associates	Argonaut Group
Williams & Jensen, PLLC.	Colonial Pipeline
Williams & Jensen, PLLC	Gitman and Company
Winning Strategies Washington	High Sierra Pools

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of calendar year 2014 and the first and second quarters of calendar year 2015. | GAO-16-320

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

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

**Table 8: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed Filed Year-End 2014 and Midyear 2015**

Lobbyist or lobbying firm	Reporting period
Addison Smith	Mid-year 2015
American Academy Of Otolaryngology-Head And Neck Surgery	Mid-year 2015
American Apparel & Footwear Association	Year-end 2014
American Cable Association, Inc.	Year-end 2014
Apria Healthcare LLC	Mid-year 2015
Bruce Joseph	Mid-year 2015
Capitol Decisions, Inc.	Year-end 2014
Carl Chidlow	Mid-year 2015
Caroline Moody Schellhas	Year-end 2014
Cate McCanless	Mid-year 2015
Centene Corporation	Mid-year 2015
Chris Jones	Year-end 2014
Claude Meadows	Mid-year 2015
Clinton Craft Blair	Year-end 2014
Colin Chapman	Mid-year 2015
Community Bankers Association of Illinois	Year-end 2014
David P. Tenny	Year-end 2014
David Patrick Robertson	Year-end 2014
David Russell	Year-end 2014
David Tamasi	Year-end 2014
Dayton Development Coalition	Mid-year 2015
Douglas Davenport	Mid-year 2015
Effective Communication Strategies, LLC	Mid-year 2015
Emergent Biosolutions Inc.	Mid-year 2015
Fidelity National Financial, Inc.	Mid-year 2015
Fifth Third Bancorp	Year-end 2014
Gary Gasper	Year-end 2014
Ignacio Sanchez	Mid-year 2015
Intl. Assn. Of Amusement Pks. & Attrs.	Year-end 2014
Jackson Lewis PC	Year-end 2014

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

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
James Brown	Mid-year 2015
James F Shearer	Year-end 2014
Jenny J. Camper	Year-end 2014
Jess Sharp	Mid-year 2015
Jill Yacone Hopper	Year-end 2014
Joanna Acocella	Mid-year 2015
John Collingwood	Mid-year 2015
John Fehrenbach	Mid-year 2015
John J Deschauer	Year-end 2014
John W McClelland	Year-end 2014
Jon Porter Sr	Mid-year 2015
Jonathan M Heafitz	Year-end 2014
Kathleen Lester	Year-end 2014
Kelley Drye & Warren LLP	Mid-year 2015
Kraft Foods Group, Inc.	Year-end 2014
Lawrence Seyfried	Year-end 2014
Marine Engineers' Beneficial Association	Mid-year 2015
Mark Behan	Year-end 2014
Marsha Simon	Mid-year 2015
Massachusetts Mutual Life Insurance Company	Mid-year 2015
Michael Wessel	Year-end 2014
Mr. Robert Noel	Year-end 2014
National Fisheries Institute	Year-end 2014
National Multifamily Housing Council, Inc.	Mid-year 2015
National Telecommunications Cooperative Association	Mid-year 2015
Oscar Ramirez	Mid-year 2015
Pandora Media, Inc.	Mid-year 2015
Peter Blocklin	Mid-year 2015
Peter Kirsch	Mid-year 2015
Philip Tahtakran	Year-end 2014
QEP Resources, Inc.	Year-end 2014
Robert Coughlin	Mid-year 2015
Robert Frank	Mid-year 2015
Robert Marsh	Mid-year 2015
School Nutrition Association	Year-end 2014
Sean D'Arcy	Year-end 2014
Sequa Corporation	Year-end 2014

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

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Southern Company	Year-end 2014
Stephen Douglas Ward	Year-end 2014
Stephen Richer	Year-end 2014
Susan Laver	Mid-year 2015
Susan Tracy	Mid-year 2015
Tanya Clay House	Mid-year 2015
Technology Network (Technet) Federal PAC	Year-end 2014
Theodore Lynch	Mid-year 2015
Theresa Doyle	Year-end 2014
Thomas G Loeffler	Year-end 2014
Tracy Spicer	Mid-year 2015
Vincent Versage	Year-end 2014
Wayne Dell	Mid-year 2015

Source: Lobbying contributions database of the Clerk of the House of Representatives, Year-end reports for calendar year 2014 and midyear reports for calendar year 2015. | GAO-16-320

**Table 9: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2014 and Midyear 2015**

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
American Malting Barley Association, Inc.	Mid-year 2015
Angie Truesdale	Mid-year 2015
Ann Warner LLC	Mid-year 2015
Association of Clinicians for the Underserved	Mid-year 2015
Brian Meyer	Year-end 2014
Brian Noyes	Mid-year 2015
Brian Tynan	Year-end 2014
Bridge Street Group, LLC	Mid-year 2015
Bruce Fennie	Mid-year 2015
Buck Gardner Calls, LLC	Year-end 2014
Clinton Blair	Mid-year 2015
Cove Strategies	Year-end 2014
David Culp	Mid-year 2015
David Waggoner	Year-end 2014
David Weinreich	Mid-year 2015
Emma Kreyche	Year-end 2014
Fletcher, Heald & Hildreth, P.L.C.	Mid-year 2015

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

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Greenhill Group LLC	Mid-year 2015
Gregg Rickman	Year-end 2014
HillStaffer, LLC	Mid-year 2015
Illinois Tool Works Inc.	Year-end 2014
International Swaps & Derivatives Association Inc.	Year-end 2014
James Daley III	Year-end 2014
Jeffrey Petrash	Year-end 2014
Jennifer Diggins	Mid-year 2015
JGW International Ltd.	Year-end 2014
Joanne Lin	Year-end 2014
John Hardy Jr.	Mid-year 2015
John McGlew	Mid-year 2015
Jonathan Samson	Year-end 2014
Joseph Hartsoe	Year-end 2014
Joshua Sanderlin	Year-end 2014
Justin Moore	Mid-year 2015
Keith McCoy	Mid-year 2015
Kelly & Weaver P.C.	Mid-year 2015
Kevin Allen	Mid-year 2015
Kevin Farrelly	Mid-year 2015
La Tanya James-Rouse	Mid-year 2015
Laurel Todd	Year-end 2014
Laurie Lee	Mid-year 2015
Liberty Square Group	Year-end 2014
Madison Government Affairs	Mid-year 2015
Mark Bloomfield	Mid-year 2015
Mark Heesen	Year-end 2014
Matthew McKinney	Year-end 2014
Maura Brueger	Mid-year 2015
Maurice Kurland	Mid-year 2015
McCaulley&Company	Year-end 2014
Mehlman Castagnetti Rosen Bingel & Thomas, Inc.	Mid-year 2015
Melissa Nee	Mid-year 2015
Michael A. Ingrao	Mid-year 2015
Michael O'Quinn	Year-end 2014
Mr. Galen Reser	Year-end 2014
National Animal Supplement Council	Year-end 2014

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

<b>Lobbyist or lobbying firm</b>	<b>Reporting period</b>
Neema Guliani	Mid-year 2015
Nicholas Ahrens	Year-end 2014
NXP Semiconductors USA, Inc.	Year-end 2014
Pamela Bowman	Year-end 2014
Patrick McLain	Mid-year 2015
Rasky Baerlein Strategic Communications	Year-end 2014
Robert Amsterdam	Year-end 2014
Sean Garcia	Year-end 2014
Seattle City Light	Year-end 2014
Smith Dawson & Andrews	Year-end 2014
Spencer Porr	Year-end 2014
Spirit Rock Consulting	Year-end 2014
Stacy Harvie	Mid-year 2015
Stephanie Quinn	Year-end 2014
Stephen Koplan	Year-end 2014
Tamar Bauer	Mid-year 2015
Tennessee Valley Public Power Association, Inc. (TVPPA)	Year-end 2014
The Charles Group, LLC	Year-end 2014
Thomas Rosenkoetter	Mid-year 2015
Timothy Clark	Year-end 2014
Upstream Consulting, Inc.	Mid-year 2015
Vincent Pacileo IV	Mid-year 2015
Wes Yurgaites	Mid-year 2015
William Talmadge	Year-end 2014
Wilmer Cutler Pickering Hale and Dorr LLP	Mid-year 2015
Wolfgang Pordzik	Mid-year 2015

Source: Lobbying contributions database of the Clerk of the House of Representatives, Year-end reports for calendar year 2014 and midyear reports for calendar year 2015. | GAO-16-320

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# Appendix IV: GAO Contact and Staff Acknowledgments

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## GAO Contact

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

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## Staff Acknowledgments

In addition to the contact named above, Clifton G. Douglas, Jr. (Assistant Director), Shirley Jones (Assistant General Counsel) and Katherine Wulff (analyst-in-charge) supervised the development of this report. James Ashley, Amy Bowser, Steven Flint, Kathleen Jones, and Amanda Miller, Anna Maria Ortiz, Colleen Taylor, Stewart Small and Robert Robinson made key contributions to this report.

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

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

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

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

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

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

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

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

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