Observations on Lobbyists’ Compliance with Disclosure Requirements

What GAO Found

For the 2019 reporting period, most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended (LDA). For lobbying disclosure (LD-2) reports and political contribution (LD-203) reports filed during the third and fourth quarters of 2018 and the first and second quarters of 2019, GAO estimates that

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

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

Disclosure Process for Lobbying Firms

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

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

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