United States Government Accountability Office

Report to Congressional Committees

2017 LOBBYING DISCLOSURE

Observations on Lobbyists' Compliance with Disclosure Requirements

Accessible Version

March 2018

This report was revised on June 9, 2020, with changes on pages 19 and 20 to insert correct numbers of lobbyists that did not report political contributions.

GAO-18-388

GAO Highlights

Highlights of GAO-18-388, a report to congressional committees

March 2018

2017 LOBBYING DISCLOSURE

Observations on Lobbyists' Compliance with Disclosure Requirements

Why GAO Did This Study

The LDA, as amended, requires lobbyists to file quarterly disclosure reports and semiannual reports on certain political contributions. The law also includes a provision for GAO to annually audit lobbyists' compliance with the LDA. 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 11th report under the provision.

GAO reviewed a stratified random sample of 98 quarterly disclosure LD-2 reports filed for the third and fourth quarters of calendar year 2016 and the first and second quarters of calendar year 2017. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2016 and midyear 2017. This methodology allowed GAO to generalize to the population of 45,818 disclosure reports with $5,000 or more in lobbying activity, and 30,594 reports of federal political campaign contributions. GAO also met with officials from USAO to obtain status updates on its efforts to focus resources on lobbyists who fail to comply.

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

View GAO-18-388. For more information, contact Yvonne D. Jones, at (202) 512-2717 or jonesy@gao.gov.

What GAO Found

For the 2017 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 contributions (LD-203) reports filed during the third and fourth quarter of 2016 and the first and second quarter of 2017, GAO estimates that

- 87 percent of lobbyists filed reports as required for the quarter in which they first registered; the figure below describes the filing process and enforcement;
- 99 percent of all lobbyists who filed (up from 83 percent in 2016) could provide documentation for income and expenses; and
- 93 percent filed year-end 2016 LD-203 reports as required.

These findings are generally consistent with prior reports GAO issued for the 2010 through 2016 reporting periods. However, in recent years GAO's findings showed some variation in the estimated percentage of reports with supporting documentation. For example, an estimated increase in lobbyists who could document expenses is notable in 2017 and represents a statistically significant increase from 2016.

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

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

Disclosure Process for Lobbying Firms

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

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

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

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

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

Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-18-388

Contents

Letter 1

Background 4
Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations 8
Most Lobbying Firms Found it Easy to Comply with Disclosure Requirements and Understood Lobbying Terms 20
U.S. Attorney's Office for the District of Columbia Actions to Enforce the LDA 27
Agency Comments 34

Appendix I: Objectives, Scope and Methodology 37

Appendix II: List of Lobbyists and Clients for Sampled Lobbying Disclosure Reports 44

Appendix III: List of Sampled Lobbying Contribution Reports with and without Contributions Listed 48

Appendix IV: GAO Contact and Staff Acknowledgments 57

Appendix V: Accessible Data 58

Data Tables 58

Related GAO Products 66

Tables

Table 1: Reasons Lobbyists in Our Sample Amended Their Disclosure Reports 19
Table 2: Percentage of Lobbying Disclosure (LD-203) Reports that Omitted One or More Political Contributions from 2010-201720
Table 3: USAO Staffing Levels, 2016-2017 28
Table 4: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-2) Reporting 30
Table 5: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-203(R)) Lobbying Firms Only 31

Table 6: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-203) Lobbyists Only 32
Table 7: Status of Compliance for Lobbying Disclosure (LD-203) Lobbyists Only Referrals 33
Table 8: Names of Lobbyists and Clients Selected in Random Sampling of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2016 and First and Second Quarters of 2017 44
Table 9: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2016 and Midyear 2017 48
Table 10: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2016 and Midyear 2017 53

Figures

Figure 1: Lobbying Disclosure Process 6
Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports from 2010 through 2017 9
Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses from 2010 through 2017 10
Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2017 12
Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2017 13
Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2017 14
Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2017 15
Figure 8: Extent to Which Lobbying Firms Provided Documentation for Individual Lobbyists Listed from 2010 through 2017 16

Figure 9: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2017 17
Figure 10: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions from 2010 through 2017 18
Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2017 22
Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2017 22
Figure 13: Ease of Understanding the Term “Lobbying Activities” from 2012 through 2017 24
Figure 14: Ease of Understanding Lobbying Issue Codes from 2012 through 2017 25
Figure 15: Ease of Understanding the Lobbying Term “Covered Positions” from 2012 through 2017 26
Figure 16: Ease of Understanding the Lobbying Term “Terminating Lobbyists” from 2012 through 2017 27
Accessible Data for Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports from 2010 through 2017 58
Accessible Data for Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses from 2010 through 2017 58
Accessible Data for Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2017 59
Accessible Data for Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2017 59
Accessible Data for Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2017 60
Accessible Data for Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2017 60
Accessible Data for Figure 8: Extent to Which Lobbying Firms Provided Documentation for Individual Lobbyists Listed from 2010 through 2017 61

Accessible Data for Figure 9: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2017 61
Accessible Data for Figure 10: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions from 2010 through 2017 62
Accessible Data for Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2017 62
Accessible Data for Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2017 63
Accessible Data for Figure 13: Ease of Understanding the Term “Lobbying Activities” from 2012 through 2017 63
Accessible Data for Figure 14: Ease of Understanding Lobbying Issue Codes from 2012 through 2017 64
Accessible Data for Figure 15: Ease of Understanding the Lobbying Term “Covered Positions” from 2012 through 2017 64
Accessible Data for Figure 16: Ease of Understanding the Lobbying Term “Terminating Lobbyists” from 2012 through 2017 65

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

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.

U.S. GOVERNMENT ACCOUNTABILITY OFFICE
441 G St. N.W.
Washington, DC 20548

March 30, 2018

Congressional Committees

The Honest Leadership and Open Government Act of 2007 (HLOGA) amended the Lobbying Disclosure Act of 1995 to require lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions.[1] HLGOA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA includes a provision for us to annually audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995, as amended (LDA) by reviewing publicly available lobbying registrations and other matters.[2] This is our 11th report under this provision.[3]

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

To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 98 quarterly lobbying disclosure (LD-2) reports with income and expenses of $5,000 or more filed during the third and fourth quarters of calendar year 2016, and the first and second quarters of calendar year 2017.[4] We selected the

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

[2]2 U.S.C. § 1614.

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

[4]Our original sample included 108 randomly selected LD-2 reports. After notification of our review, one lobbyist amended an LD-2 report to no lobbying activity. During our review, we identified three reports that were not associated with any lobbying activity, and additionally two lobbyists (Fierce Government Relations and Cardinal Infrastructure) declined to participate in our survey. Each of these six cases were excluded from our review.

randomly sampled reports from the publicly downloadable database maintained by the Clerk of the House of Representatives (Clerk of the House).[5] This methodology allows us to generalize some elements to the population of LD-2 reports. We then contacted each lobbyist or lobbying firm in our sample.[6] We asked them to provide written documentation for key elements of their LD-2 reports. This documentation included the amount of income reported for lobbying activities, the amount of expenses reported, the houses of Congress or federal agencies lobbied, lobbying issue areas, and the names of lobbyists listed in the report. We 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. Two lobbying firms in our sample, Fierce Government Relations and Cardinal Infrastructure, declined to meet with us following our initial letter, sent in September 2017. After multiple follow up contacts in October and November 2017, we informed both firms that because they declined to meet, we would supply their names to Congress, as provided for in HLOGA. Both acknowledged understanding this provision. 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.

[5]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 within 12 percentage points or less of the estimate. For prior LD-2 reviews, we have drawn stratified random samples of 25 to 27 cases per quarter, to attain 80-100 completed cases each review. The sample size of 98 LD-2 reports for this year's review represents an increase from the sample size selected for the 2015 and 2016 reviews, and is a return to the sample size selected in reviews prior to 2015. We increased the sample size because, in 2016, we observed a change in the estimate of the percentage of reports that had documentation of income and expenses (83 percent down from 92 percent in 2015). At that time, we were unable to state that this was a statistically significant change because, in part, the reduced sample size of 80 did not give us enough power to detect and report on the change of that size.

[6]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 we met with who were representing the lobbyists.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2016 and midyear 2017 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.[7] This helped us determine whether all contributions reported in the FEC database were also reported on the LD-203s as required. We contacted lobbyists and asked them to provide documentation to clarify differences we observed. This methodology allows us to generalize to the population of LD-203 reports both with and without contributions.

To determine whether lobbyists were meeting the requirement to file an LD-2 report for the quarter in which they registered, we compared new registrations (LD-1) filed in the third and fourth quarters of 2016, and the first and second quarters of 2017 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

[7]The Federal Election Commission is the independent regulatory agency charged with administering and enforcing the federal campaign finance law that cover (1) public disclosure funds raised and spend to influence federal elections; (2) restrictions on contributions and expenditures made to influence federal elections; and (3) the public financing of Presidential campaigns. The FEC has jurisdiction over the financing of campaigns for the U.S. House, Senate, Presidency and the Vice Presidency.

enforcement and compliance trends and referral data that it receives from the Secretary of the Senate and the Clerk of the House.

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

We conducted this performance audit from April 2017 to March 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

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

The LDA requires that the Secretary of the Senate and the Clerk of the House guide and assist lobbyists with the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House review the guidance semiannually. It was last revised January 31, 2017, to (among other issues) update the registration threshold to reflect changes in the Consumer Price Index, and clarify the identification of

clients and covered officials and issues related to rounding income and expenses.[8] The guidance provides definitions of LDA terms, elaborates on 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 offices of the Secretary of the Senate and the Clerk of the House told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us they e-mail registered lobbyists quarterly on common compliance issues and reminders to file reports by the due dates.

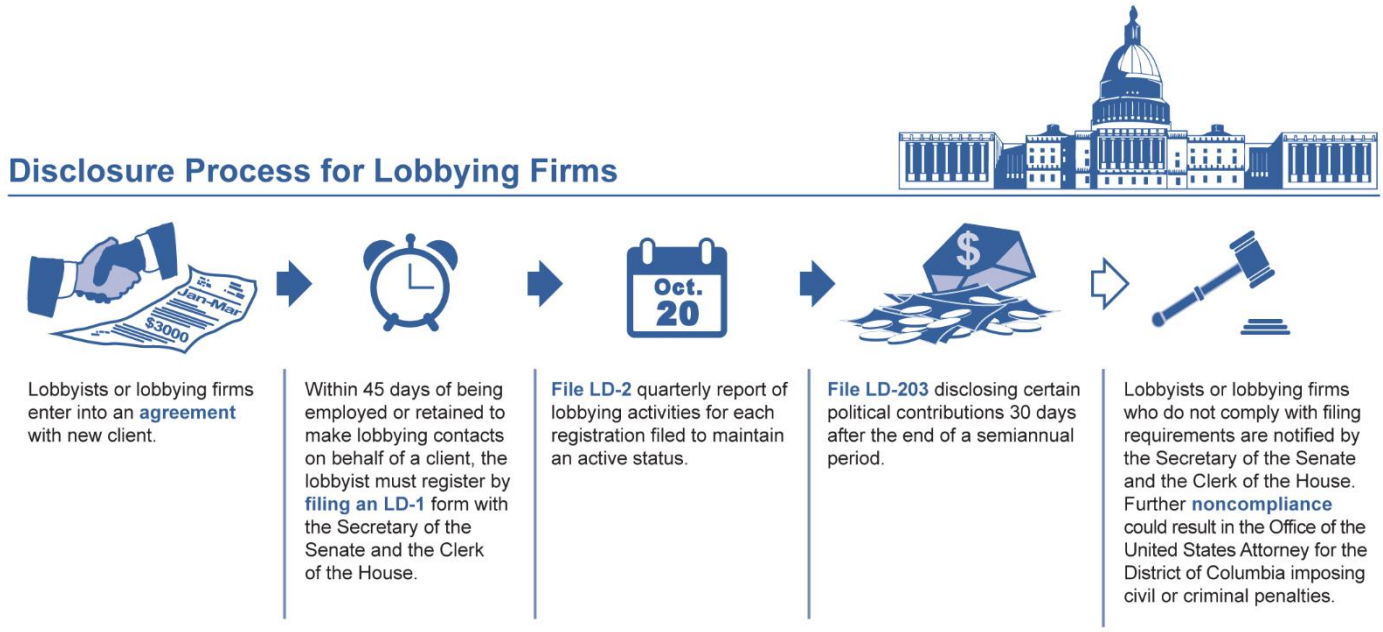
The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation, who has made more than one lobbying contact (written or oral communication to covered officials, such as a high ranking agency official or a Member of Congress made on behalf of a client), and whose lobbying activities represent at least 20 percent of the time that he or she spends on behalf of the client during the quarter.[9] 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.[10] Figure 1 provides an overview of the registration and filing process.

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

[9]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).

[10]2 U.S.C. § 1602(9).

Figure 1: Lobbying Disclosure Process



Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-18-388

Lobbying firms are required to register with the Secretary of the Senate and the Clerk of the House for each client if the firms receive or expect to receive more than $3,000 in income from that client for lobbying activities.[11] 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;

[11]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 $13,000. Amounts are adjusted for inflation and published in LDA guidance.

- 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 an official who was previously in a covered position, funds paid to an entity named for or controlled by a covered official, and contributions to a person or entity in recognition of an official, or to pay the costs of a meeting or other event held by or in the name of a covered official; and
- certify that they have read and are familiar with the gift and travel rules of the Senate and House and that they have not provided, requested, or directed a gift or travel to a member, officer, or employee of Congress that would violate those rules.

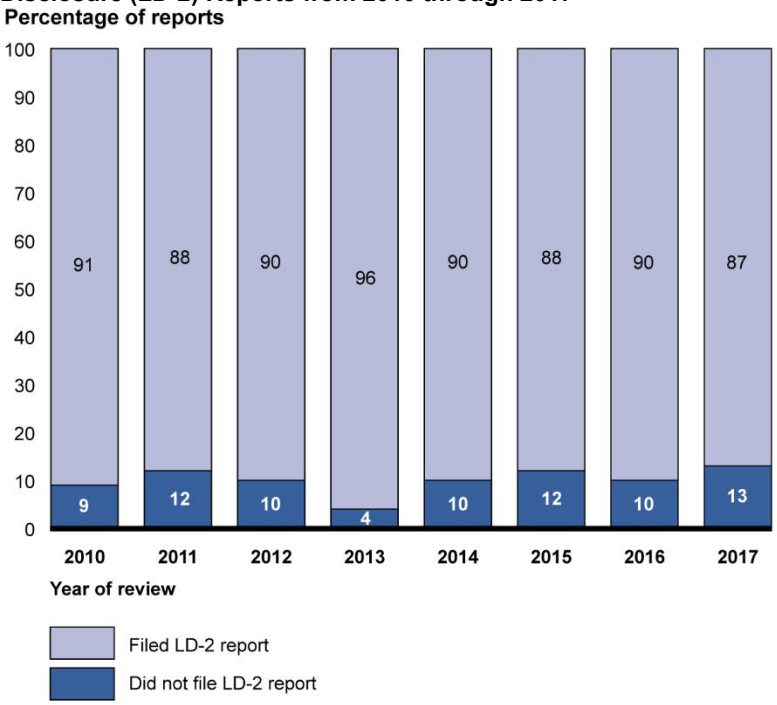
The Secretary of the Senate and the Clerk of the House, along with USAO, are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing that they are not complying with the LDA reporting. Subsequently, they refer those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

Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

Generally, under the LDA, within 45 days of being employed or retained to make a lobbying contact on behalf of a client, the lobbyist must register by filing an LD-1 form with the Secretary of the Senate and the Clerk of the House. Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 3,433 new registrations we identified for the third and fourth quarters of 2016 and the first and second quarters of 2017, we matched 2,995 of them (87.2 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 2017.

Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports from 2010 through 2017



Source: GAO analysis. | GAO-18-388

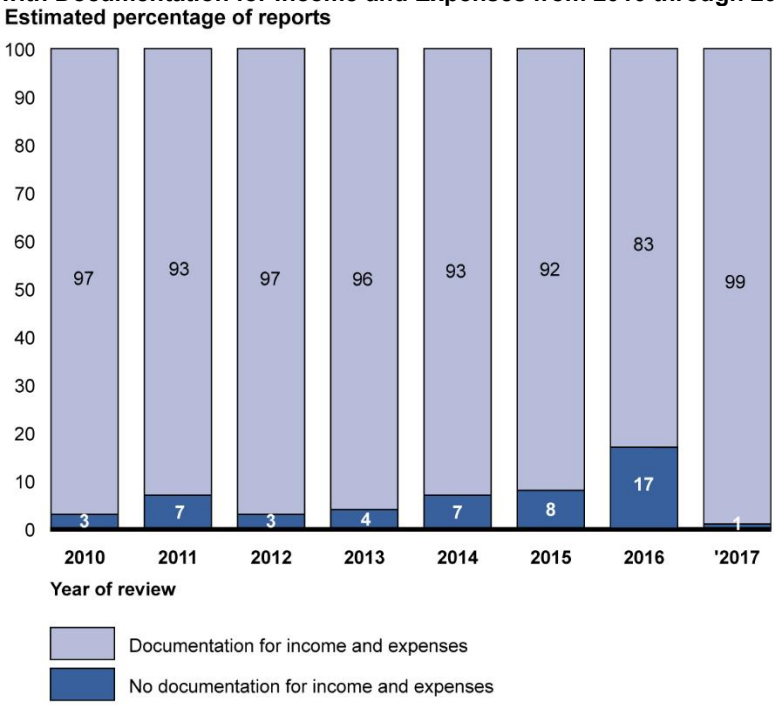
For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements, Including Documentation for Their Income and Expenses

For selected elements of lobbyists' LD-2 reports that can be generalized to the population of lobbying reports, our findings have generally been consistent from year to year.[12] Most lobbyists reporting $5,000 or more in income or expenses provided written documentation to varying degrees for the reporting elements in their disclosure reports. Figure 3 shows that for most LD-2 reports, lobbyists provided documentation for income and expenses for sampled reports from 2010 through 2017. However, in recent years our findings showed some variation in the estimated

[12]To assess the statistical significance of change over time, we used statistical tests that adjusted for multiple comparisons across the 8 years included in our analysis. The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12 percentage points or fewer.

percentage of lobbyists who have reports with documentation for income and expense supporting lobbying activities. Specifically, our estimate for 2017 (99 percent) represents a statistically significant increase from 2016.[13]

Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses from 2010 through 2017



Source: GAO analysis. | GAO-18-388

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

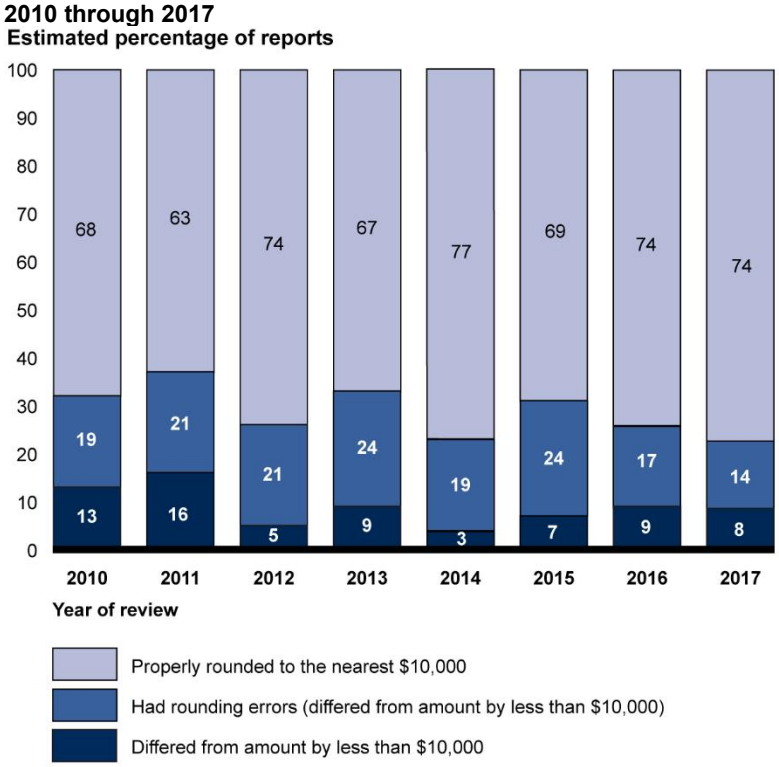
Figure 4 shows that for some LD-2 reports, lobbyists did not round their income or expenses as the guidance requires. In 2017, we estimate 25 percent of reports did not round reported income or expenses according to the guidance. We have found that rounding difficulties have been a

[13]In 2016, we observed a change in the estimate of the percentage of reports that had documentation of income and expenses (83 percent down from 92 percent in 2015). At that time, we were unable to state that this was a statistically significant change because, in part, the reduced sample size of 80 did not give us enough power to detect and report on the change of that size.

recurring issue on LD-2 reports from 2010 through 2017.[14] 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 and the guidance, this may be a source of some of the confusion regarding rounding errors. In 2016, the guidance was updated to include an additional example about rounding expenses to the nearest $10,000. In 2017, 11 percent of lobbyists reported $10,000 or more in income or expenses.

[14]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 Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2017

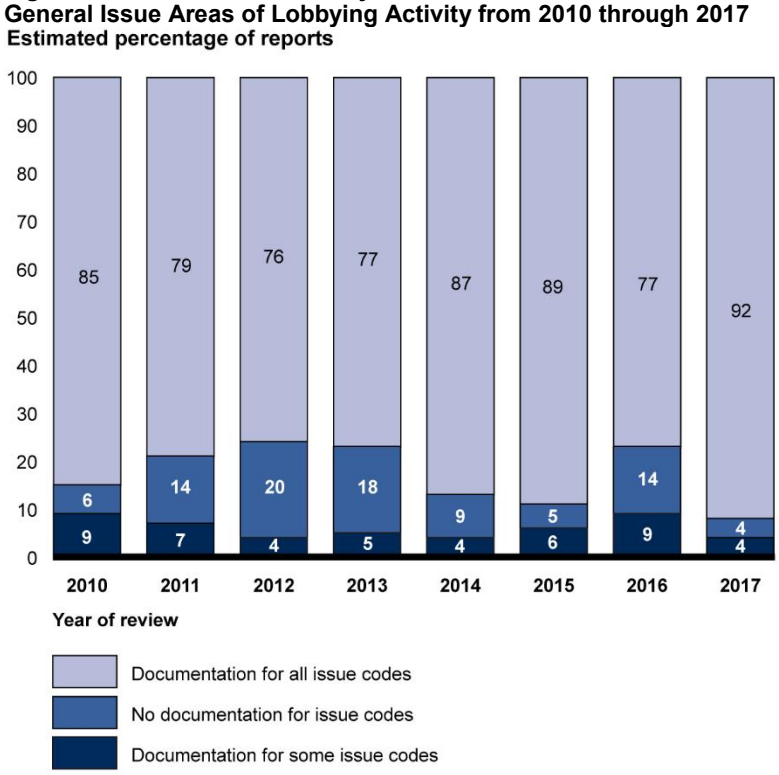


Source: GAO analysis. | GAO-18-388

Note: Estimated percentages have a margin of error of 12 percentage points or fewer. In 2014 and 2017, percentages do not total 100 due to rounding.

The LDA requires lobbyists to disclose lobbying contacts made with federal agencies on behalf of the client for the reporting period. This year, of the 98 LD-2 reports in our sample, 51 reports disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all lobbying activities at executive branch agencies for 34 LD-2 reports. 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 2017.

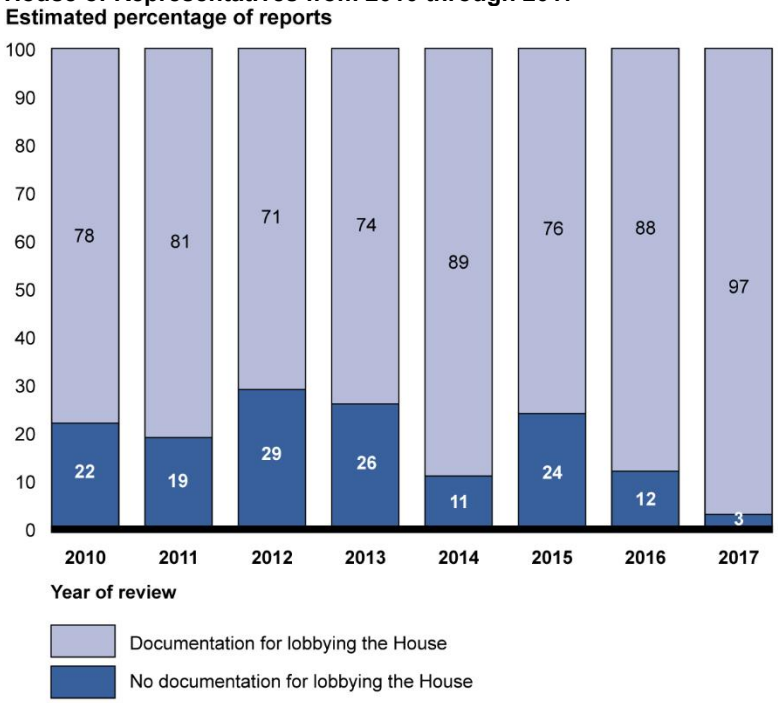
Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2017



Source: GAO analysis. | GAO-18-388

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

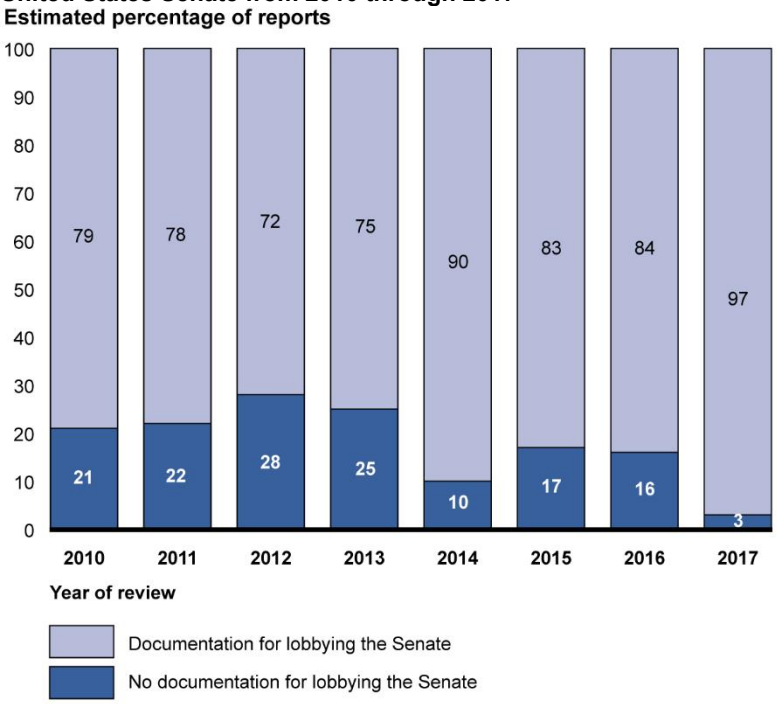
Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2017



Source: GAO analysis. | GAO-18-388

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

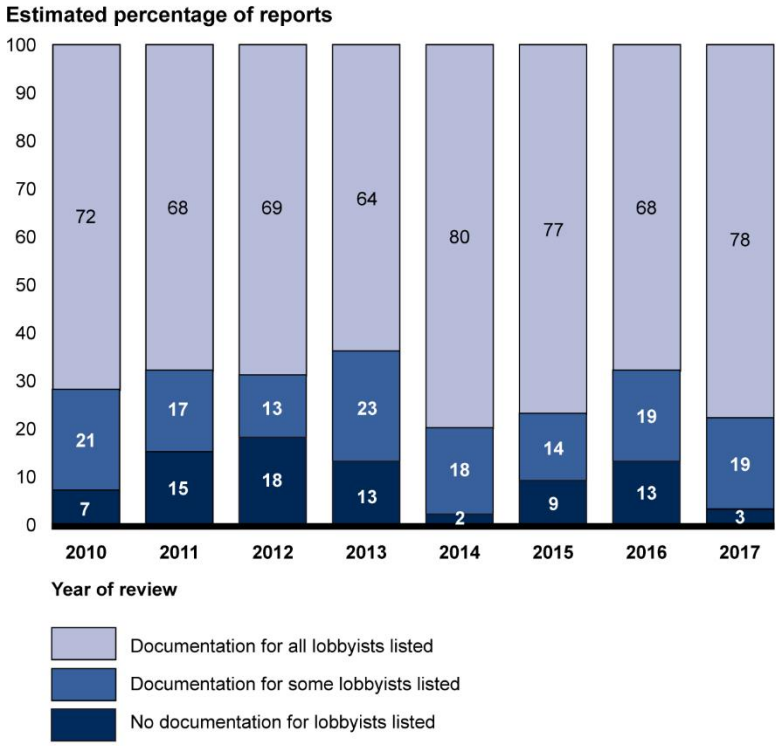
Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2017



Source: GAO analysis. | GAO-18-388

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

Figure 8: Extent to Which Lobbying Firms Provided Documentation for Individual Lobbyists Listed from 2010 through 2017



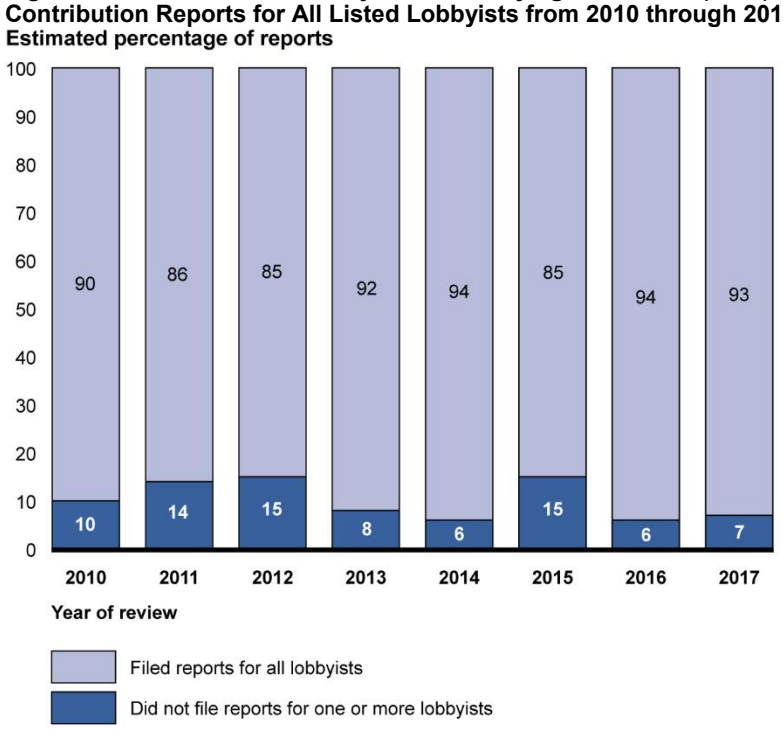
Source: GAO analysis. | GAO-18-388

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

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

Lobbyists for an estimated 93 percent of LD-2 reports filed year-end 2016 for all lobbyists listed political contributions on the report as required. Figure 9 shows that lobbyists for most lobbying firms filed contribution reports as required in our sample from 2010 through 2017. 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 Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2017



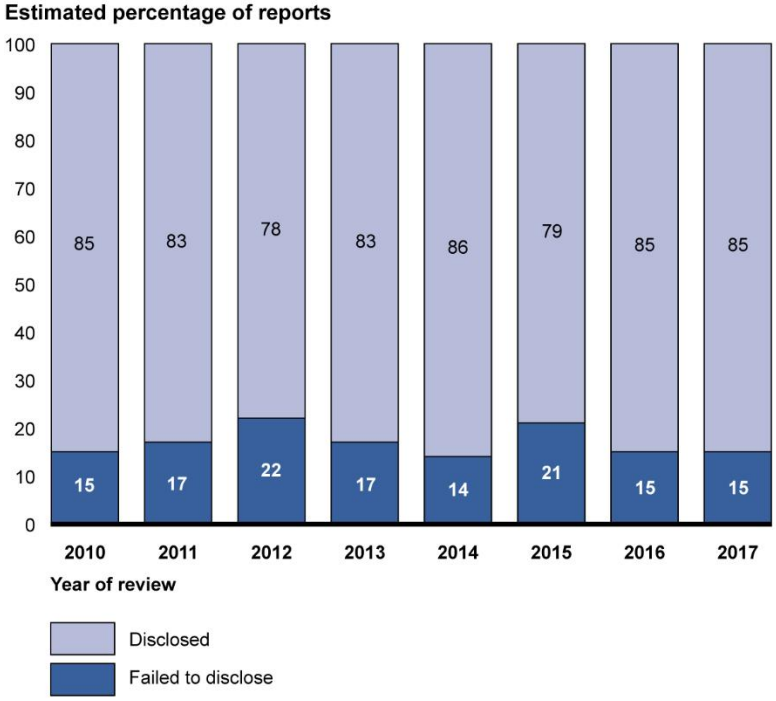
Source: GAO analysis. | GAO-18-388

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

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

The LDA requires a lobbyist to disclose previously held covered positions in the executive or legislative branch, such as high ranking agency officials and congressional staff, when first registering as a lobbyist for a new client. This can be done either on a new LD-1 or on the quarterly LD-2 filing when added as a new lobbyist. This year, we estimate that 15 percent of all LD-2 reports may not have properly disclosed 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 2017.

Figure 10: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions from 2010 through 2017



Source: GAO analysis. | GAO-18-388

Note: Estimated percentages have a margin of error of 12 percentage points or fewer.
Lobbying disclosure requires reporting on two types of positions: covered executive branch and

legislative branch positions. The term covered executive branch position refers to an officer or an employee serving in: (1) a position of the Executive Schedule; (2) a position of a confidential, policy-determining, policy-making, or policy advocating character, among others. The term covered legislative branch position refers to: (1) a Member of Congress; (2) an elected officer of either House of Congress; and (3) any employee of a Member of Congress, a committee, or the leadership staff of either House of Congress, among others.

Some Lobbyists Amended Their Disclosure Reports after We Contacted Them

Lobbyists amended 15 of the 98 LD-2 disclosure reports in our original sample to change previously reported information after we contacted them. Of the 15 reports, 7 were amended after we notified the lobbyists of our review, but before we met with them. An additional 8 of the 15 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

Category	Number of times reason was selected
Update covered position	7
Changed House, Senate or executive branch agency lobbying activity	5
Updated income or expenses	2
Specific lobbying issue	2
No lobbying activity	1

Source: GAO analysis. | GAO-18-388

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 2017, lobbyists failed to disclose one or more reportable contributions on 6 percent of reports.[15] Additionally, eleven LD-203 reports were amended in response to our review. 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 11 percentage points. The year to year differences are not statistically significant.

Table 2 illustrates that from 2010 through 2017 most lobbyists disclosed FEC reportable contributions on their LD-203 reports as required.

Table 2: Percentage of Lobbying Disclosure (LD-203) Reports that Omitted One or More Political Contributions from 2010-2017

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

Source: GAO analysis. | GAO-18-388

Note: N=80, except where noted. [a]N=79

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

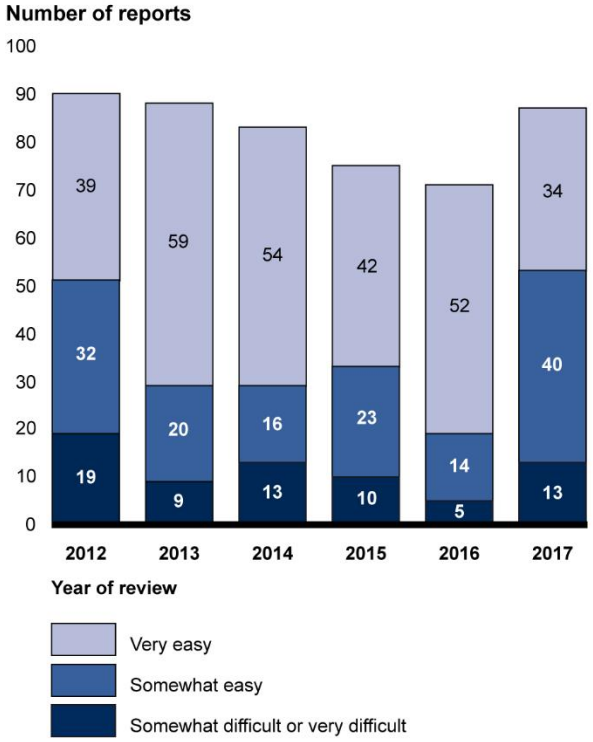
As part of our review, 88 different lobbying firms were included in our 2017 sample of LD-2 disclosure reports.[16] Consistent with prior reviews,

[15]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.

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

most lobbying firms reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 88 different lobbying firms in our sample, 34 reported that the disclosure requirements were “very easy,” 40 reported them “somewhat easy,” and 13 reported them “somewhat difficult” or “very difficult” (see figure 11).

Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2017



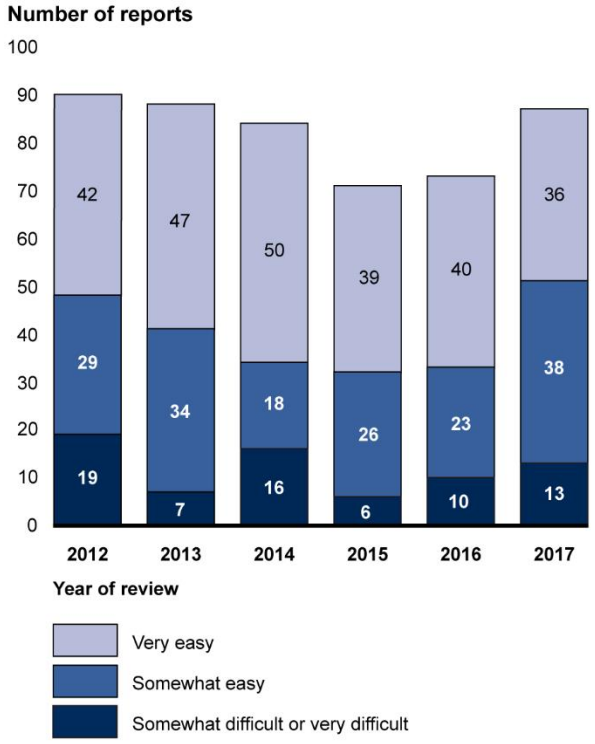
Source: GAO analysis. | GAO-18-388

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

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 2017.[17]

Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2017

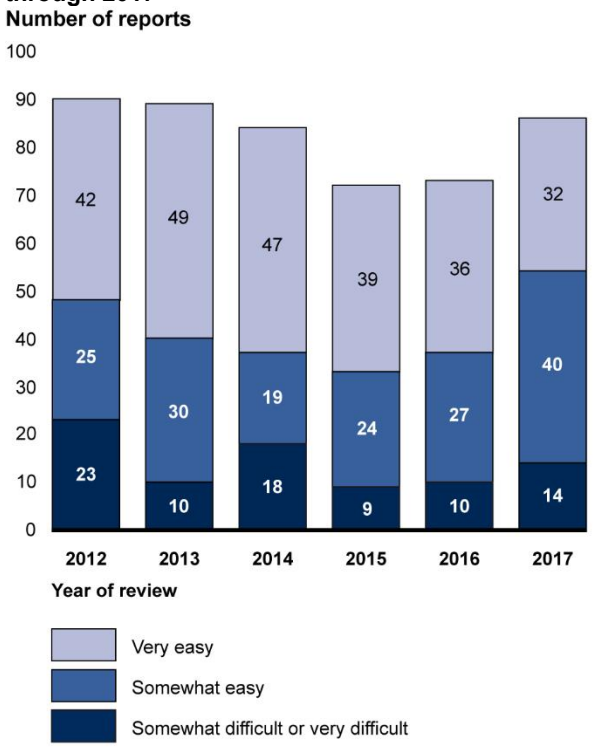
[17]Some lobbying firms may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore the number of responses may be inconsistent with the number of different lobbying firms in figures 12 through 16.



Source: GAO analysis. | GAO-18-388

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included.

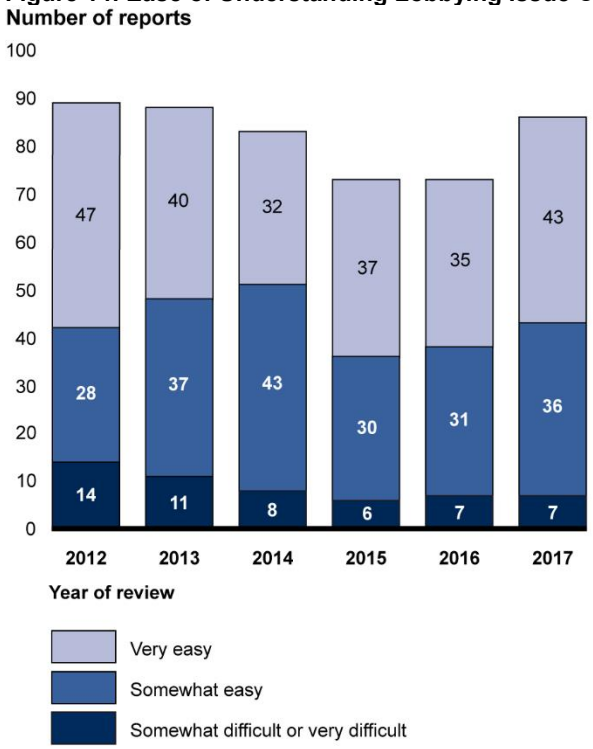
Figure 13: Ease of Understanding the Term "Lobbying Activities" from 2012 through 2017



Source: GAO analysis. | GAO-18-388

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included.

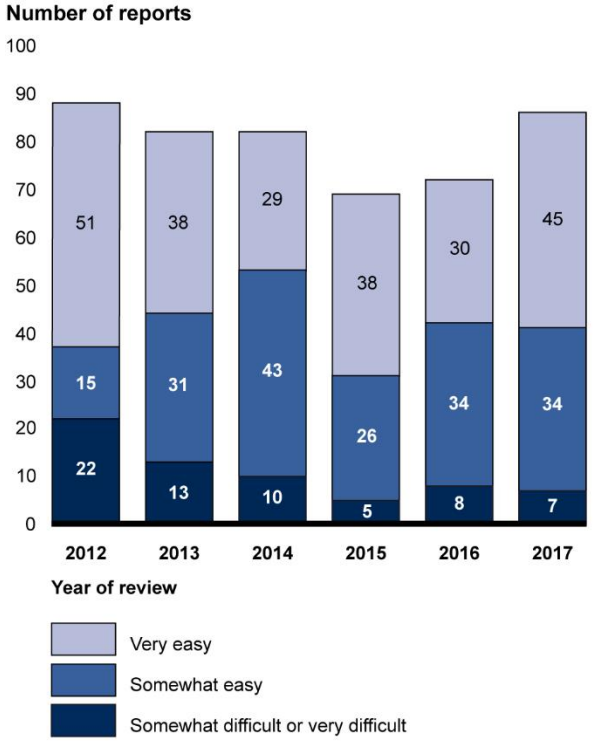
Figure 14: Ease of Understanding Lobbying Issue Codes from 2012 through 2017



Source: GAO analysis. | GAO-18-388

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included.

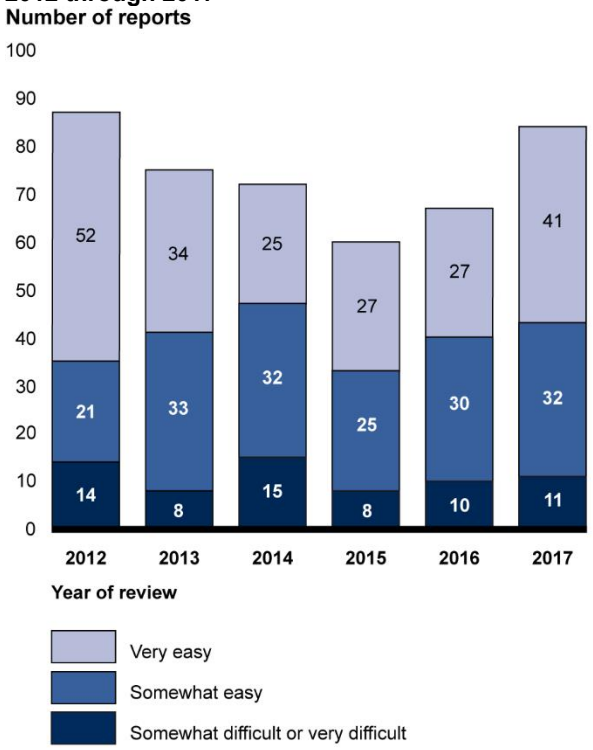
Figure 15: Ease of Understanding the Lobbying Term "Covered Positions" from 2012 through 2017



Source: GAO analysis. | GAO-18-388

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included.

Figure 16: Ease of Understanding the Lobbying Term "Terminating Lobbyists" from 2012 through 2017



Source: GAO analysis. | GAO-18-388

Note: The number of possible responses varies because in 2015 and 2016, the sample size was reduced from 100 firms to 80 and only one response per firm is included.

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. However, USAO noted that the number of assigned personnel has decreased due to attrition.

Table 3: USAO Staffing Levels, 2016-2017

2016	2017
• one contract paralegal specialist assigned full time	• one contract paralegal specialist assigned full time; • two paralegal specialists assigned part time
• five civil attorneys – part time	• two civil attorneys – part time
• one criminal attorney assigned part time • temporary access to additional attorneys to assist with the Lobbying Disclosure Act compliance	• one civil investigator as needed • one criminal attorney assigned part time • additional attorneys assigned as needed

Source: U.S. Department of Justice | GAO-18-388

USAO officials stated that lobbyists resolve their noncompliance issues by filing LD-2, LD-203, 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 creates summary reports from its database to track the overall number of referrals that are pending or become compliant as a result of the lobbyist receiving an e-mail, phone call, or noncompliance letter. Referrals remain in the pending category until they are resolved. The pending category is divided into the following areas: “initial research for referral,” “responded but not compliant,” “no response/waiting for a response,” “bad address,” and “unable to locate.” The USAO attempts to review and update all pending cases every six months.

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

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

Status of LD-2 Enforcement Efforts

USAO received 3,213 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with LD-2 reporting requirements cumulatively for filing years 2009 through 2015.[18] Table 4 shows the number and status of the referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance. Enforcement actions include USAO attempts to bring lobbyists into compliance through letters, e-mails, and calls.[19] About 45 percent (1,450 of 3,213) 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 the Clerk of the House after USAO received the referrals. About 55 percent (1,752 of 3,213) 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.

[18]No 2017 referrals have been received.

[19]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 each part of the referral into compliance. On March 14, 19, and 20, 2018, the Office of the Clerk of the House of Representatives and the Office of the Secretary of the Senate provided additional referrals to the U.S. Attorney's Office for the District of Columbia. The late submissions did not allow time to process for inclusion in this report.

Table 4: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-2) Reporting

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	457	373	83	1	414
2010	446	373	63	10	351
2011	404	254	150	0	483
2012	451	173	278	0	346
2013	519	176	343	0	457
2014	380	83	297	0	240
2015	301	18	238	0	51
2016	255	0	255	0	0
Total	**3,213**	**1,450**	**1,453**	**11**	**2,342**

Source: U.S. Attorney's Office for the District of Columbia. | GAO-18-388

Status of LD-203 Referrals

LD-203 referrals consist of two types: (1) LD-203(R) referrals represent lobbying firms that have failed to file LD-203 reports for their lobbying firm and (2) LD-203 referrals represent the lobbyists at the lobbying firm who have failed to file their individual LD-203 reports as required. USAO received 2,255 LD-203(R) referrals (cumulatively from 2009 through 2015) and 3,716 LD-203 referrals (cumulatively from 2009 through 2014 from the Secretary of the Senate and the Clerk of the House for lobbying firms and lobbyists for noncompliance with reporting requirements).[20] LD-203 referrals are more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file a LD-203. Lobbyists employed by a lobbying firm typically use the firm's contact information and not the lobbyists' personal contact information. This makes it difficult to locate a lobbyist who is not in compliance and may have left the firm.

USAO officials 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 social media, to find these missing lobbyists, it is not

[20]No LD-203 referrals have been received for 2017.

always successful. Table 5 shows the status of LD-203 (R) referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance. A little more than 44 percent (998 of 2,255) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from calendar years 2009 through 2015 are now considered compliant because firms either filed their reports or terminated their registrations. About 56 percent (1,251 of 2,255) of the referrals are pending further action.

Table 5: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-203(R)) Lobbying Firms Only

Filing year	Referral received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	151	108	43	0	79
2010	328	233	95	0	180
2011	403	278	125	0	301
2012	345	156	188	1	289
2013	367	127	238	2	199
2014	229	74	154	1	174
2015	340	22	316	2	na
2016	92	0	92	0	na
Total	**2,255**	**998**	**1,251**	**6**	**1,222**

Source: U.S. Attorney's Office for the District of Columbia | GAO-18-388

Note: No referrals have been received for 2017.

Table 6 shows that USAO received 3,716 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 2014. It also shows the status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. In addition, table 6 shows that about 47 percent (1,741 of 3,716) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 53 percent (1,966 of 3,716) 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 6: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure (LD-203) Lobbyists Only

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	622	441	180	1	1258
2010	1228	689	531	8	645
2011	446	201	245	0	410
2012	645	236	409	0	333
2013	417	154	263	0	200
2014	358	20	338	0	3
Totals	**3,716**	**1,741**	**1,966**	**9**	**2,849**

Source: U.S. Attorney's Office for the District of Columbia | GAO-18-388

Note: No referrals have been received for 2015, 2016 or 2017.

Table 7 shows that USAO received LD-203 referrals from the Secretary of the Senate and the Clerk of the House for 4,991 lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2009 through 2014. It also shows the status of compliance for individual lobbyists listed on referrals to USAO. About 51 percent (2,526 of 4,991) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 50 percent (2,465 of 4,991) 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 7: Status of Compliance for Lobbying Disclosure (LD-203) Lobbyists Only Referrals

Filing year	Number of lobbyists on referrals received	Lobbyist now compliant on referrals received	Lobbyists still pending on referrals received
2009	980	707	273
2010	1810	1071	739
2011	541	251	290
2012	758	290	468
2013	484	184	300
2014	418	23	395
Totals	**4,991**	**2,526**	**2,465**

Source: U.S. Attorney's Office for the District of Columbia | GAO-18-388

Note: No referrals have been received for 2016 or 2017.

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

In regards to the four active cases involving chronic offenders they reported to us in 2016, USAO officials noted that the agency is investigating one case, negotiating a resolution that will include a civil penalty in another case, and closing two other investigations without further action.[1] In addition, USAO is reviewing its records to identify additional chronic offenders for further action due to noncompliance.

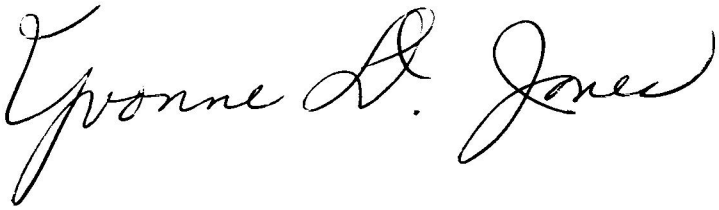
[1]See GAO, *2016 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements,* GAO-17-385 (Washington, D.C.: March 31, 2017).

Agency Comments

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

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

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



Yvonne D. Jones
Director, Strategic Issues

List of Committees

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

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

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

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

The Honorable Robert W. Goodlatte
Chairman
The Honorable Jerrold Lewis “Jerry” Nadler
Ranking Member
Committee on the Judiciary
House of Representatives

The Honorable Harold W. “Trey” Gowdy
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Appendix I: Objectives, Scope and Methodology

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 approve and upload such reports as originally filed by each lobbyist, even if the reports contain errors or discrepancies (such as a variant on how a name is spelled). Nevertheless, we do not have reasons to believe that the content of the Senate and House systems would vary substantially. Based on interviews with knowledgeable officials and a review of documentation, we determined that House disclosure data were sufficiently reliable for identifying a sample of quarterly disclosure reports

(LD-2) and for assessing whether newly filed lobbyists also filed required reports. We used the House database for sampling LD-2 reports from the third and fourth quarters of 2016 and the first and second quarters of 2017, as well as for sampling year-end 2016 and midyear 2017 political contributions reports (LD-203). 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 98 LD-2 reports from the third and fourth quarters of 2016 and the first and second quarters of 2017.[1] The sample size of 98 LD-2 reports for this year's review represents an increase from the sample size selected for the 2015 and 2016 reviews, and is a return to the sample size selected in reviews prior to 2015. We increased the sample size because, in 2016, we observed a change in the estimate of the percentage of reports that had documentation of income and expenses (83 percent down from 92 percent in 2015). At that time, we were unable to state that this was a statistically significant change because, in part, the reduced sample size of 80 did not give us enough power to detect and report on the change of that size. We excluded reports with no lobbying activity or with income or expenses of less than $5,000 from our sampling frame.[2] We drew our sample from 45,818 activity reports filed for the third and fourth quarters of 2016 and the first and second quarters of 2017 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

[1]Our original sample included 104 randomly selected LD-2 reports. After notification of our review, one lobbyist amended an LD-2 report to no lobbying activity. During our review, we identified three reports that were not associated with any lobbying activity, and additionally two lobbyists, Fierce Government Relations and Cardinal Infrastructure, declined to participate in our survey. Each of these six cases were excluded from our review.

[2]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.

to 2017 for the generalizable elements of our review. We found that results were generally consistent from year to year and there were few statistically significant changes after using a Bonferroni adjustment to account for multiple comparisons.[3] For this year's review, we identified that the estimated change in the percent of LD-2 reports that provided written documentation for the income and expenses from 2016 to 2017 is notable. In recent years, our findings show some variation in the estimate percentage of reports with documentation. Specifically, our estimate for 2017 (99 percent) represents a statistically significant increase from 2016. These changes are identified in the report. The inability to detect significant differences from year to year in our results may be related to sampling error alone or the nature of our sample, which was relatively small and was designed only for cross-sectional analysis.

Our sample is based on a stratified random selection and is only one of a large number of samples that we may have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples that we could have drawn. The percentage estimates for LD-2 reports have 95 percent confidence intervals of within plus or minus 12 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.

[3]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.

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 2016 and the first and second quarters of 2017, 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 2,995, or 87.2 percent, of the 3,433 newly filed registrations. We began by standardizing client and lobbyist names in both the report and registration files (including removing punctuation and standardizing words and abbreviations, such as "company" and "CO"). We then matched reports and registrations using the House identification number (which is linked to a unique lobbyist-client pair), as well as the names of the lobbyist and client.

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

To assess the accuracy of the LD-203 reports, we analyzed stratified random samples of LD-203 reports from the 30,594 total LD-203 reports. The first sample contains 80 reports of the 9,474 reports with political contributions and the second contains 80 reports of the 20,335 reports listing no contributions. Each sample contains 40 reports from the year-end 2016 filing period and 40 reports from the midyear 2017 filing period. The samples from 2017 allow us to generalize estimates in this report to either the population of LD-203 reports with contributions or the reports without contributions to within a 95 percent confidence interval of within plus or minus 11 percentage points or fewer. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2010 to 2017 and found

no statistically significant differences after adjusting for multiple comparisons.[4]

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

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

To identify challenges to compliance, we used a structured web-based survey and obtained the views from 88 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms is 88, which is less than our original sample of 98 reports because some lobbying firms had more than one LD-2 report included in our sample. We calculated responses based on the number of different lobbying firms that we contacted rather than the number of interviews. Prior to our calculations, we removed the duplicate lobbying firms based on the most recent date of their responses. For those cases with the

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

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 April 2017 to March 2018 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 combination of House ID, lobbyist, and client names (see table 8).

Table 8: Names of Lobbyists and Clients Selected in Random Sampling of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2016 and First and Second Quarters of 2017

Lobbyists	Clients
9B Group, Inc.	Land Trust Alliance
Akin Gump Strauss Hauer & Feld	American Medical Rehabilitation Providers Association
Akin Gump Strauss Hauer & Feld	Siemens Corporation
Alcalde & Fay	Miami-Dade County
Alpine Group, Inc.	Smoke-Free Alternatives Trade Association (SFATA)
Alston & Bird LLP	The McGrath Group (on Behalf of Allsup, Inc.)
American Academy of Family Physicians	American Academy of Family Physicians
American Civil Liberties Union	American Civil Liberties Union
American Continental Group	Hewlett Packard Enterprise Company
American Defense International, Inc.	General Dynamics
America's Essential Hospitals (formerly known as NAPH)	America's Essential Hospitals (formerly known as NAPH)
Baker & Hostetler LLP	Nasdaq, Inc.
Bechtel National, Inc	Bechtel National, Inc
Brooks Bawden, LLC	Major County Sheriffs' Association
Brownstein Hyatt Farber Schreck, LLP	Wanda America Investment Holding Co., Ltd.
Capitol Decisions, Inc.	Facing Addiction Inc.
Capitol Tax Partners, LLP	Westlake Chemical Partners, LLP
Cardinal Infrastructure[a]	Utah Transit Authority
CarterMcClean LLC	Blackberry (formerly known as AtHoc)
Cassidy & Associates, Inc.	MGM Resorts
Cassidy & Associates, Inc. (formerly known as Cassidy & Associates)	Port Of Corpus Christi Authority
Chambers, Conlon & Hartwell, LLC	Northeast Illinois Regional Commuter Railroad Corporation
Chambers, Conlon & Hartwell, LLC	American Short Line & Regional Railroad Association

Lobbyists	Clients
Cornerstone Government Affairs, Inc.	National Association Of Zoos and Aquariums
Cornerstone Government Affairs, LLC	Cubic Corporation
Cornerstone Government Affairs, LLC	Pfizer
Cornerstone Government Affairs, LLC	Houston Independent School District
Cozen O'Connor Public Strategies	Brandywine Realty Trust
Crossroads Strategies, LLC	Pharmaceutical Research and Manufacturers of America
Cypress Advocacy, LLC	State Farm Insurance Companies
David Turch & Assoc.	St. Cloud Area Planning Organization
Davis & Harman LLP	Insperity
DC Legislative and Regulatory Services, Inc.	Chloropicrin Manufacturers Task Force
DC Legislative and Regulatory Services, Inc.	Ag Processing, Inc
DLA Piper LLP (US)	Comcast Corporation
Drinker Biddle & Reath LLP	Preeclampsia Foundation
Elekta, Inc.	Elekta, Inc.
Emmer Consulting, Inc. (formerly known as Emmer Consulting, P.C.)	SiTV, Inc. (Fuse Media LLC)
Farragut Partners LLP	Personalized Cancer Therapy, Inc.
Federal Agricultural Mortgage Corporation	Federal Agricultural Mortgage Corporation
Fierce Government Relations[a]	Oracle Corporation
Fisher Consulting	American Great Lakes Ports Association
Genesee & Wyoming Inc.	Genesee & Wyoming Inc.
Golf Course Superintendents Association of America	Golf Course Superintendents Association of America
Gordley Associates	National Sunflower Association
Gray Global Advisors, LLC.	Presence Health System
Greenberg Traurig, LLP	Port Houston
Heather Podesta + Partners, LLC	Elio Motors
J.A. Green and Company (Formerly LLC)	Tanium Inc.
J.A. Green and Company (Formerly LLC)	Ucore Rare Metals
Jones Walker, LLP	U.S. Chamber Of Commerce
K&L Gates LLP	New Venture Fund
K&L Gates LLP	The First Church of Christ, Scientist
Kelley Drye & Warren LLP	Superalloys Committee
Lauren Culbertson	Twilio
LHD & Associates, Inc.	American Airlines
Linchpin Strategies, LLC	Consortium For Civic Learning (Informal Coalition)
Lungren Lopina LLC	Carthage Area Hospital
Marcus G. Faust, PC	Central Utah Water Conservancy District

Lobbyists	Clients
Marcus G. Faust, PC	Truckee Meadows Water Authority
Massachusetts Mutual Life Insurance Company	Massachusetts Mutual Life Insurance Company
McGuirewoods Consulting (a subsidiary of McGuirewoods LLP)	Automatic Data Processing, Inc.
Meguire Whitney, LLC	Tennessee Valley Public Power Association
Mehlman Castagnetti Rosen & Thomas, Inc.	Owens Corning
Meyers and Associates	Alliance for I-69 Texas
Military Officers Association of America	Military Officers Association of America
Monster Worldwide	Monster Worldwide
Monument Policy Group, LLC	Clif Bar & Company
Mr. Brian Kelly	Lundbeck Pharmaceuticals
Mr. Doyce Boesch	USAfunds
Mr. Edward Merlis	GATX Corporation
Ms. Patricia Lewis	US Family Health Plan
National Music Publishers' Association	National Music Publishers' Association
National Psoriasis Foundation	National Psoriasis Foundation
National Right to Life Committee	National Right to Life Committee
National Stripper Well Association	National Stripper Well Association
Nossaman LLP (formerly Nossaman LLP/O'Connor & Hannan)	American Concrete Pavement Association
Ogilvy Government Relations	CTIA-The Wireless Association
Olsson, Frank, Weeda, Terman & Matz, PC	Edesia
Pacific Northwest Waterways Association	Pacific Northwest Waterways Association
Park Strategies, LLC	Brookfield Power US Asset Management
Polaris Government Relations, LLC	IHeartMedia, Inc.
Prime Policy Group	Yara North America Inc.
Prime Policy Group	FCA US LLC
Public Policy Advisors, Inc.	National Association of Disability Representatives
Ricchetti Incorporated	Sanofi US
Robert A. Rapoza Associates	Community Development Corporations
S-3 Group	Google Inc.
Smith Dawson & Andrews	County of Kaua'i
Society for Human Resource Management	Society for Human Resource Management
St. Luke's Hospital & Health Network	St. Luke's Hospital & Health Network
Sternhell Group	Investment Company Institute
The DLM Group	L-3 Mustang Technology Group, LP
The Hobbs Group, LLC	Ford Motor Company
The Nemours Foundation - A Florida Not-For-Profit Corporation	The Nemours Foundation - A Florida Not-For-Profit Corporation
The Normandy Group, LLC	City of San Marcos

Lobbyists	Clients
The Normandy Group, LLC	Rackspace US, Inc.
The Smith-Free Group	American Dental Association
The Travelers Cos., Inc. and Subsidiaries	The Travelers Cos., Inc. and Subsidiaries
Thorn Run Partners	Republic Airlines, Inc.
Thunderbird Strategic LLC	Miami Technology Solutions, LLC
Twenty-First Century Group, Inc.	Sanofi Pasteur
Van Ness Feldman, LLP	Aquanovis
Van Scoyoc Associates	Baldwin County Commission
Van Scoyoc Associates	Southwest Research Institute
Van Scoyoc Associates	Thrustmaster of Texas, Inc.
Wexler | Walker, a Unit of Hill+Knowlton Strategies, LLC	Twin Rivers Paper Company
Worldatwork	Worldatwork

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of 2016 and the first and second quarters of 2017. | GAO-18-388

[a]Firms did not participate in GAO's lobbying disclosure survey.

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

See table 9 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports with contributions. See table 10 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports without contributions.

Table 9: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2016 and Midyear 2017

Lobbyist or lobbying firm	Reporting period
Abbvie, Inc.	Year-end 2016
Adam Higgins	Year-end 2016
Advanced Medical Technology Assn.	Midyear 2017
Akin Gump Strauss Hauer & Feld	Midyear 2017
Alejandro M Sanchez	Midyear 2017
Alexis Marks Mosher	Year-end 2016
Amedisys, Inc.	Year-end 2016
American Academy of Dermatology Association	Midyear 2017
American Association of Petroleum Geologists	Year-end 2016
American College of Nurse-Midwives	Midyear 2017
American Federation of Government Employees, AFL-CIO	Midyear 2017
American Fuel & Petrochemical Manufacturers	Midyear 2017
Andrew Lund	Midyear 2017
Apple Inc.	Year-end 2016
Arent Fox LLP	Year-end 2016
Atlantic Strategies Group, LLC	Midyear 2017
Baker & Hostetler LLP	Year-end 2016
Bechtel Group, Inc.	Midyear 2017
Bernard Lewis Edelman	Year-end 2016
BGR Government Affairs	Year-end 2016

Lobbyist or lobbying firm	Reporting period
Bradley Mollet	Midyear 2017
Bruce Morrison	Year-end 2016
Candace Leigh Novak	Year-end 2016
Charles H Blum	Year-end 2016
Charles A Samuels	Year-end 2016
Charles Shipp	Year-end 2016
Chet Thompson	Midyear 2017
CJ Lake, LLC	Midyear 2017
Clark Hill, PLC	Year-end 2016
Colleen Kelly Newman	Year-end 2016
Comcast Corporation	Year-end 2016
Community Bankers Association of Illinois	Midyear 2017
Crowell & Moring, LLP	Midyear 2017
David Glenn Schroeder	Midyear 2017
David Hobson	Midyear 2017
Delbert Chenault	Year-end 2016
Dentons US LLP	Year-end 2016
Dominion Energy, Inc.	Midyear 2017
Don Nickles	Midyear 2017
Don Smith	Midyear 2017
Ed Rogers	Year-end 2016
Edmund Graber	Year-end 2016
EFB Advocacy, LLC	Midyear 2017
Eli Lilly and Company	Year-end 2016
Eric Zulkosky	Midyear 2017
Farmers Educational Cooperative Union of America	Year-end 2016
FIA Advisors, Inc. (Formerly Fidelity Investment Advisors)	Midyear 2017
Fierce Government Relations	Midyear 2017
Florida Bankers Association	Midyear 2017
Florida Sugar Cane League	Midyear 2017
H.R. Bert Pena	Midyear 2017
Halliburton Company	Year-end 2016
Hance Scarborough	Midyear 2017
Howard Woolley	Midyear 2017
Howard Woolley Group, LLC	Midyear 2017
International Advisory Services Group, LTD	Year-end 2016
J.C. Boggs	Midyear 2017

Lobbyist or lobbying firm	Reporting period
Jacobson, Magnuson, Anderson & Halloran P.C.	Year-end 2016
Janice Mays	Midyear 2017
Jennifer Dionne	Midyear 2017
Jennifer Lukawski	Year-end 2016
Jere Glover	Midyear 2017
JetBlue Airways Corporation	Midyear 2017
John Easton	Midyear 2017
John M. Haddow	Year-end 2016
John J Killeen	Year-end 2016
Julie Tippens	Midyear 2017
Katharine Lister	Midyear 2017
Kathleen Moore Huzarsky	Year-end 2016
Kelly Chapman	Midyear 2017
Kenneth Michael Lynch	Midyear 2017
King & Spalding LLP	Midyear 2017
Lafarge North America, Inc., Holcim (US), Inc. and Aggregate Industries Management	Year-end 2016
Lawrence Redmond	Year-end 2016
Lawrence Redmond	Midyear 2017
Lawrence M. Redmond Assoc.	Midyear 2017
Lawrence M. Redmond Assoc.	Year-end 2016
Leadingage (FKA Amer. Assoc. of Homes and Services for the Aging)	Year-end 2016
Leidos, Inc.	Year-end 2016
Leidos, Inc.	Midyear 2017
Lisa Beckerman	Midyear 2017
Major Franklin Riddick	Midyear 2017
Marriott International, Inc.	Year-end 2016
Marsha Greenfield	Year-end 2016
Mauricio J Tamargo	Year-end 2016
Michael Boyd	Year-end 2016
Michael Lemonds	Year-end 2016
Michelle P Easton	Year-end 2016
Mintz Levin Cohn Ferris Glovsky and Popeo, P.C.	Year-end 2016
Monument Policy Group, LLC	Midyear 2017
Morrison Public Affairs Group	Year-end 2016
Mr. James Edwards	Year-end 2016
Mr. Michael Korens	Year-end 2016

Lobbyist or lobbying firm	Reporting period
Mr. Robert Zimmer	Year-end 2016
Nancy McLernon	Year-end 2016
National Business Aviation Association, Inc.	Year-end 2016
National Club Association	Midyear 2017
Organization for International Investment	Year-end 2016
Penn Hill Group	Midyear 2017
Peter Rose	Midyear 2017
Philip English	Year-end 2016
Philips Holding USA, Inc.	Midyear 2017
Poblete Tamargo, LLP	Year-end 2016
PPL Corporation	Midyear 2017
PriceWaterhouseCoopers	Midyear 2017
Rachel Jones Hensler	Year-end 2016
Richard Doubrava	Year-end 2016
Robert Floyd	Midyear 2017
Rondell Reid Lebeau	Year-end 2016
Ryan Weston	Midyear 2017
Samantha Anderson	Midyear 2017
SC Partners LLC	Year-end 2016
Scott Levy	Year-end 2016
Service Employees International Union CTW-CLC	Midyear 2017
Smith Consulting Group, Inc.	Midyear 2017
Sonya Sotak Elling	Year-end 2016
Sprint Corporation	Year-end 2016
SSA Marine	Year-end 2016
State Farm Mutual Automobile Insurance Company	Midyear 2017
Strategic Solutions Center, LLC	Midyear 2017
Strategies 360	Midyear 2017
Tarplin, Downs & Young, LLC	Year-end 2016
The Franklin Partnership	Midyear 2017
The Nickels Group, LLC	Midyear 2017
The Nickels Group, LLC	Year-end 2016
Todd Bertoson	Year-end 2016
Troutman Sanders Public Affairs Group, LLC	Midyear 2017
U.S. Cellular Corp	Year-end 2016
UC Health	Year-end 2016
United Steel, Paper & Forestry, Rubber, Manufacturing, Energy	Midyear 2017

Lobbyist or lobbying firm	Reporting period
Upstream Consulting, Inc.	Year-end 2016
Vietnam Veterans of America	Year-end 2016
Ward White	Year-end 2016
WHW Consulting LLC	Year-end 2016
William Blumenthal	Midyear 2017
William Oldaker	Midyear 2017

Source: Lobbying contributions database of the Clerk of the House of Representatives. Year-end reports for calendar year 2016 and midyear reports for calendar year 2017. | GAO-18-388

Table 10: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2016 and Midyear 2017

Lobbyist or lobbying firm	Reporting period
Advanced Policy Consulting, LLC	Midyear 2017
AFL-CIO	Midyear 2017
Aiken Hackett	Year-end 2016
Alexander Zakupowsky	Midyear 2017
Alice Joe	Midyear 2017
Allison Shuster	Year-end 2016
Ambulatory Surgery Center Association	Midyear 2017
American Auto Dealers for Pension Reform	Midyear 2017
American College of Emergency Physicians	Year-end 2016
American College of Nurse-Midwives	Midyear 2017
American Hellenic Institute, Formerly Known as American Hellenic Institute P.A.C.	Midyear 2017
American Hospital Association	Year-end 2016
American International Group, Inc.	Year-end 2016
American Medical Association	Year-end 2016
American Society of Cataract & Refractive Surgery	Midyear 2017
Amy Claire Brusch	Year-end 2016
Anti-Defamation League	Midyear 2017
Antonio Meirelles Neto	Year-end 2016
Association For Corporate Growth, Inc.	Year-end 2016
Association of Metropolitan Water Agencies	Midyear 2017
Baxter Healthcare Corporation	Midyear 2017
Boston Scientific Corporation	Year-end 2016
Brad Gruehn	Year-end 2016
Brazil Industries Coalition	Year-end 2016
Brent Heberlee	Year-end 2016
Burke Hays	Year-end 2016
Byron Charlton	Midyear 2017
Capitol Decisions, Inc.	Year-end 2016
Capitol Impact, LLC	Midyear 2017
Capitol Strategies Group, LLC	Midyear 2017
CCMSC Corporation	Midyear 2017
Chamber of Commerce of the U.S.A.	Midyear 2017
Charles Yessaian	Year-end 2016

Lobbyist or lobbying firm	Reporting period
Civil War Preservation Trust	Year-end 2016
Corelogic	Midyear 2017
Daniel Hartnett	Midyear 2017
Daniel Taylor	Year-end 2016
David Landin	Year-end 2016
DELL Technologies, Inc.	Midyear 2017
Digenova & Toensing, LLP	Midyear 2017
DLA Piper LLP (US)	Year-end 2016
Duane Joseph Desiderio	Midyear 2017
Dustin Baker	Year-end 2016
Fisher Strategies LLC DC	Year-end 2016
Francis Edward & Cronin, Inc.	Year-end 2016
Garrett Scott Workman	Midyear 2017
Gary Labranche	Year-end 2016
Gassan Baloul	Midyear 2017
Georgea Polizos	Midyear 2017
GR Tyree Consulting LLC	Year-end 2016
Greenberg Traurig, LLP	Midyear 2017
Guide Consulting Services, Inc.	Year-end 2016
Gwen York	Year-end 2016
Hayden Dempsey	Midyear 2017
Heather Falen Ashby	Midyear 2017
Hillary Maxwell Beightel	Midyear 2017
Hunton & Williams LLP	Year-end 2016
Intuit, Inc.	Year-end 2016
ITC Holdings Corp.	Midyear 2017
Ivy Green Consulting	Midyear 2017
J Paris Fisher	Year-end 2016
J R Reskovac	Year-end 2016
James Campi	Year-end 2016
Jen Ujifusa	Year-end 2016
Jennifer Shepard	Midyear 2017
JMH Group, Formerly Jamian McElroy & Hamlin, LLC	Year-end 2016
Joann Payne	Midyear 2017
Joanna Liberman Turner	Midyear 2017
John Cassady	Midyear 2017
John Fielding	Midyear 2017

Lobbyist or lobbying firm	Reporting period
Joseph Digenova	Midyear 2017
Joshua Osborne-Klein	Year-end 2016
JPMorgan Chase Holdings LLC	Midyear 2017
K&L Gates LLP	Midyear 2017
Kate Sullivan Hare	Year-end 2016
Kyle Brandon	Midyear 2017
Leger Strategies, LLC	Year-end 2016
Linda Martin Maynor	Midyear 2017
Linda Naval	Year-end 2016
Lindsay Flynn	Midyear 2017
LS Consulting, LLC	Year-end 2016
Margaret Civetta	Year-end 2016
Maria Isabel De Luis	Midyear 2017
Mark Coin	Midyear 2017
Maynard, Cooper & Gale, P.C.	Midyear 2017
McGuiness & Yager, LLP	Year-end 2016
McLeod Watkinson & Miller	Year-end 2016
Meyers and Associates	Midyear 2017
Michael Hogan	Year-end 2016
Miller & Chevalier, CHTD	Midyear 2017
Molly Smith	Year-end 2016
Mr. Jim Adams	Year-end 2016
Nancey McCann	Midyear 2017
National Family Planning and Reproductive Health Association	Year-end 2016
National Pork Producers Council	Year-end 2016
National Rural Electric Cooperative Association (NRECA)	Midyear 2017
Nicholas David Giordano	Year-end 2016
Nina Plaushin	Midyear 2017
Nordhaus Law Firm, LLP	Midyear 2017
Nossaman LLP (Formerly Nossaman LLP/O'Connor & Hannan)	Year-end 2016
O'Neill and Associates	Year-end 2016
Oren Penn	Year-end 2016
Paul Barry	Year-end 2016
Payne Shea & Associates	Midyear 2017
Pharmaceutical Research and Manufacturers of America	Year-end 2016
Philip Cronin	Year-end 2016
PriceWaterhouseCoopers	Year-end 2016

Lobbyist or lobbying firm	Reporting period
Primerica Life Insurance Company	Year-end 2016
Randy Tyree	Year-end 2016
Real Estate Roundtable	Midyear 2017
Repsol, S.A.	Midyear 2017
Rikki Pelta	Year-end 2016
Robinson International, Inc.	Year-end 2016
Russell McIntyre	Midyear 2017
Ryan Jachym	Midyear 2017
Ryan Severson	Midyear 2017
Sarah Zakrewski	Year-end 2016
Sascha Haverfield-Gross	Year-end 2016
Scholars Strategy Network	Year-end 2016
Securities Industry and Financial Markets Association	Midyear 2017
Sheridan McKinney	Year-end 2016
Southern Utah Wilderness Alliance	Year-end 2016
Specialty Tobacco Council, Inc.	Midyear 2017
Squire Patton Boggs	Midyear 2017
Steptoe & Johnson LLP	Year-end 2016
Steptoe & Johnson LLP	Midyear 2017
Steven Hensley	Year-end 2016
The Fragrance Materials Association of the United States, Inc. dba Intl Fragranc	Midyear 2017
The Hamm Consulting Group, LLC	Midyear 2017
The Hershey Company	Midyear 2017
Townsend Public Affairs	Midyear 2017
Tradewins, LLC	Year-end 2016
Transport Workers Union of America, AFL-CIO	Year-end 2016
Twenty-First Century Group, Inc.	Midyear 2017
USA Rice Federation	Year-end 2016
VPR Associates	Year-end 2016
Witt Global Partners	Year-end 2016
Ziontz Chestnut	Year-end 2016

Source: Lobbying contributions database of the Clerk of the House of Representatives. Year-end reports for calendar year 2016 and midyear reports for calendar year 2017. | GAO-18-388

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

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

Staff Acknowledgments

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

Assisting with lobbyist file reviews were Justine Augeri, Matthew Bond, James A. Howard, Jesse Jordan, Sherrice Kerns, Dalton Matthew Lauderback, Alexandria Palmer, Alan Rozzi, Shane Spencer, Jessica Walker, Ralanda Winborn, and Kate Wulff.

Appendix V: Accessible Data

Data Tables

Accessible Data for Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports from 2010 through 2017

Year	Did not file LD-2 report	Filed LD-2 report
2010	9	91
2011	12	88
2012	10	90
2013	4	96
2014	10	90
2015	12	88
2016	10	90
2017	13	87

Accessible Data for Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses from 2010 through 2017

Year	No documentation	Documentation
2010	3	97
2011	7	93
2012	3	97
2013	4	96
2014	7	93
2015	8	92
2016	17	83
'2017	1	99

Accessible Data for Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2017

Year	Differed from amount	Had rounding errors	Properly rounded
2010	13	19	68
2011	16	21	63
2012	5	21	74
2013	9	24	67
2014	3	19	77
2015	7	24	69
2016	9	17	74
2017	11	14	74

Accessible Data for Figure 5: Extent to Which Lobbyists Provided Documentation for Codes Describing General Issue Areas of Lobbying Activity from 2010 through 2017

Year	Documentation for some	No documentation	Documentation for all
2010	9	6	85
2011	7	14	79
2012	4	20	76
2013	5	18	77
2014	4	9	87
2015	6	5	89
2016	9	14	77
2017	4	4	92

Accessible Data for Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the House of Representatives from 2010 through 2017

Year	No documentation for lobbying the House	Documentation for lobbying the House
2010	22	78
2011	19	81
2012	29	71
2013	26	74
2014	11	89
2015	24	76
2016	12	88
2017	3	97

Accessible Data for Figure 7: Extent to Which Lobbyists Provided Documentation for Lobbying the United States Senate from 2010 through 2017

Year	No documentation for lobbying the Senate	Documentation for lobbying the Senate
2010	21	79
2011	22	78
2012	28	72
2013	25	75
2014	10	90
2015	17	83
2016	16	84
2017	3	97

Accessible Data for Figure 8: Extent to Which Lobbying Firms Provided Documentation for Individual Lobbyists Listed from 2010 through 2017

Year	No documentation for lobbyists	Documentation for some	Documentation for all
2010	7	21	72
2011	15	17	68
2012	18	13	69
2013	13	23	64
2014	2	18	80
2015	9	14	77
2016	13	19	68
2017	3	19	78

Accessible Data for Figure 9: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Lobbyists from 2010 through 2017

Year	Did not file reports for one or more lobbyists	Filed reports for all lobbyists
2010	10	90
2011	14	86
2012	15	85
2013	8	92
2014	6	94
2015	15	85
2016	6	94
2017	7	93

Accessible Data for Figure 10: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Lobbyists May Not Have Properly Disclosed One or More Covered Positions from 2010 through 2017

Year	Failed to disclose	Disclosed
2010	15	85
2011	17	83
2012	22	78
2013	17	83
2014	14	86
2015	21	79
2016	15	85
2017	15	85

Accessible Data for Figure 11: Ease of Complying with Lobbying Disclosure Requirements from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	19	32	39
2013	9	20	59
2014	13	16	54
2015	10	23	42
2016	5	14	52
2017	13	40	34

Accessible Data for Figure 12: Ease of Understanding Lobbying Definitions from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	19	29	42
2013	7	34	47
2014	16	18	50
2015	6	26	39
2016	10	23	40
2017	13	38	35

Accessible Data for Figure 13: Ease of Understanding the Term "Lobbying Activities" from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	23	25	42
2013	10	30	49
2014	18	19	47
2015	9	24	39
2016	10	27	36
2017	14	40	35

Accessible Data for Figure 14: Ease of Understanding Lobbying Issue Codes from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	14	28	47
2013	11	37	40
2014	8	43	32
2015	6	30	37
2016	7	31	35
2017	7	36	43

Accessible Data for Figure 15: Ease of Understanding the Lobbying Term "Covered Positions" from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	22	15	51
2013	13	31	38
2014	10	43	29
2015	5	26	38
2016	8	34	30
2017	7	34	45

Accessible Data for Figure 16: Ease of Understanding the Lobbying Term "Terminating Lobbyists" from 2012 through 2017

Year	Somewhat difficult	Somewhat easy	Very easy
2012	14	21	52
2013	8	33	34
2014	15	32	25
2015	8	25	27
2016	10	30	27
2017	11	32	41

Related GAO Products

Lobbying Disclosure: Observations on Lobbyists' Compliance with New Disclosure Requirements. GAO-08-1099. Washington, D.C: September 30, 2008.

2008 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-09-487. Washington, D.C: April 1, 2009.

2009 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-10-499. Washington, D.C: April 1, 2010.

2010 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-11-452. Washington, D.C: April 1, 2011.

2011 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-12-492. Washington, D.C: March 30, 2012.

2012 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-13-437. Washington, D.C: April 1, 2013.

2013 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-14-485. Washington, D.C: May 28, 2014.

2014 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-15-310. Washington, D.C.: March 26, 2015.

2015 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-16-320. Washington, D.C.: March 24, 2016.

2016 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. GAO-17-385. Washington, D.C.: March 31, 2017.

GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's website (https://www.gao.gov). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to https://www.gao.gov and select "E-mail Updates."

Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, https://www.gao.gov/ordering.htm.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

Connect with GAO

Connect with GAO on Facebook, Flickr, Twitter, and YouTube. Subscribe to our RSS Feeds or E-mail Updates. Listen to our Podcasts. Visit GAO on the web at https://www.gao.gov.

To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Website: https://www.gao.gov/fraudnet/fraudnet.htm

Automated answering system: (800) 424-5454 or (202) 512-7470

Congressional Relations

Orice Williams Brown, Managing Director, WilliamsO@gao.gov, (202) 512-4400,
U.S. Government Accountability Office, 441 G Street NW, Room 7125,
Washington, DC 20548

Public Affairs

Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800
U.S. Government Accountability Office, 441 G Street NW, Room 7149
Washington, DC 20548

Strategic Planning and External Liaison

James-Christian Blockwood, Managing Director, spel@gao.gov, (202) 512-4707
U.S. Government Accountability Office, 441 G Street NW, Room 7814,
Washington, DC 20548

Please Print on Recycled Paper.