



March 2023

2022 LOBBYING DISCLOSURE

Observations on Compliance with Requirements

Accessible Version

GAO Highlights

Highlights of [GAO-23-105989](#), a report to congressional committees

Why GAO Did This Study

The Lobbying Disclosure Act, as amended, requires lobbyists to file quarterly disclosure reports and semiannual political contribution reports. The law includes a provision for GAO to annually audit the extent of lobbyists' compliance with the act.

This report, among other things, (1) determines the extent to which lobbyists can demonstrate compliance with disclosure requirements, (2) identifies challenges or potential improvements to compliance that lobbyists report, and (3) describes the efforts of the U.S. Attorney's Office for the District of Columbia in enforcing compliance. This is GAO's 16th annual report under the provision.

GAO reviewed a stratified random sample of 100 quarterly lobbying disclosure reports filed for the third and fourth quarters of calendar year 2021 and the first and second quarters of calendar year 2022. GAO reviewed two random samples totaling 160 political contribution reports from year-end 2021 and midyear 2022. GAO also surveyed lobbyists in its sample and obtained the views of 95 different lobbyists on challenges or potential improvements to aid compliance.

This methodology allowed GAO to generalize to the population of 62,627 disclosure reports with \$5,000 or more in lobbying activity and 33,991 reports of federal political campaign contributions. GAO also interviewed U.S. Attorney's Office officials.

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

View [GAO-23-105989](#). For more information, contact Yvonne D. Jones at (202) 512-6806 or jonesy@gao.gov.

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2022 LOBBYING DISCLOSURE

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What GAO Found

For the 2022 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. For lobbying disclosure reports and political contribution reports filed during the third and fourth quarters of 2021 and the first and second quarters of 2022, GAO estimates that

- 93 percent of lobbyists who filed new registrations also filed lobbying disclosure reports as required for the quarter in which they first registered (the figure below describes the typical filing process and enforcement);
- 91 percent of all lobbyists who filed provided documentation for lobbying income and expenses;
- 27 percent of all lobbying disclosure reports included individual lobbyists who had not properly disclosed covered positions on prior reports as required; and
- 7 percent of political contribution reports were missing reportable contributions.

These findings are generally consistent with GAO's findings since 2013. Lobbyists are required to report certain criminal convictions. GAO found that, of the 256 individual lobbyists in its sample, none failed to report a conviction.

Typical Lobbying Disclosure Process



Source: GAO analysis of Lobbying Disclosure Act requirements. | GAO-23-105989

GAO found that most lobbyists in a sample of 95 reported some level of ease in complying with disclosure requirements and in understanding the definitions of terms used in the reporting. However, some disclosure reports demonstrate noncompliance, such as not properly disclosing covered positions or misreporting of income or expenses.

The U.S. Attorney's Office for the District of Columbia continued its efforts to resolve noncompliance by having lobbyists file their reports, terminate their registrations, or by pursuing civil and criminal penalties. It received 3,298 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with quarterly lobbying disclosure reporting requirements cumulatively for years 2013 through 2022. Of the 3,298 referrals, about 27 percent were compliant and about 73 percent were pending further action, as of January 2023.

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Abbreviations

Clerk of the House	Clerk of the House of Representatives
FEC	Federal Election Commission
HLGOA	Honest Leadership and Open Government Act of 2007
JACK Act	Justice Against Corruption on K Street Act of 2018
LDA	Lobbying Disclosure Act of 1995
USAO	U.S. Attorney’s Office for the District of Columbia

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March 31, 2023

Congressional Committees

The Honest Leadership and Open Government Act of 2007 (HLOGA) amended the Lobbying Disclosure Act of 1995 to require lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions.¹ HLOGA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA includes a provision for us to annually audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995, as amended (LDA), by reviewing publicly available lobbying registrations and other matters.² This is our 16th 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 or potential improvements to compliance by lobbyists; 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.⁴

To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 100 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 2021 and the

¹Pub. L. No. 110-81, 121 Stat. 735 (Sept. 14, 2007), *codified at* 2 U.S.C. §§ 1601-1614. If the lobbyist is employed by a lobbying firm or other organization, the organization (rather than the individual lobbyist) is required to file some of these reports on behalf of individual lobbyists.

²2 U.S.C. § 1614.

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

⁴For the purposes of this report, we use the term lobbyist to refer to individual lobbyists, lobbying firms (including self-employed individuals who are lobbyists), organizations with in-house lobbyists, or lobbyists' representatives who met with us in the course of our review, unless noted otherwise. We group these terms together for the ease of reporting.

first and second quarters of calendar year 2022.⁵ We selected the randomly sampled reports from the publicly downloadable database maintained by the Secretary of the Senate.⁶ This methodology allows us to generalize some elements to the population of LD-2 reports. We then surveyed and interviewed each lobbyist in our sample.⁷ Our questionnaire asked lobbyists about their respective income and expenses and accompanying supporting documentation.

In our follow-up interviews, we asked lobbyists 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,
- lobby issue areas, and
- the names of individual lobbyists listed in the report.

We reviewed whether lobbyists listed on the LD-2 reports properly disclosed (1) prior covered official positions, and (2) certain criminal

⁵Our original sample included 116 randomly selected LD-2 reports—25 reports per quarter and four additional reports for each quarter as alternates. After notification of our review, one lobbyist was nonresponsive to requests for participation, one lobbyist (selected for two different LD-2 reports) did not schedule interviews for those clients despite our follow up contacts, one lobbyist could not be contacted, one lobbyist was excluded from participation due to hardship experienced by the lobbyist, and three lobbyists were removed from the sample because they had no lobbying activity in the sampled quarter. We selected eight alternates from the pool of additional reports and the remaining eight alternates were not used. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

⁶Our sample is only one of a large number of samples that we might have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our estimate as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples we could have drawn. Unless otherwise stated, all percentage estimates have a maximum 95 percent confidence interval of within 12 percentage points or less of the estimate. For prior LD-2 reviews, we have drawn stratified random samples of 25 to 27 cases per quarter to attain 80 to 100 completed cases each review.

⁷Although we contacted each lobbyist in our sample, we did not always meet with the individuals identified as the points of contact or with individual lobbyists identified on the forms. In some instances, we met with individuals representing the lobbyists in our sample.

convictions at the state or federal level as required by the Justice Against Corruption on K Street Act of 2018 (JACK Act).⁸ We also reviewed whether the lobbyists filed the semiannual report of federal political contributions.

One lobbyist in our sample, RMP Strategies, LLC, did not fill out the survey despite our initial letter sent in July 2022 and follow up contacts through November 2022. Another lobbyist, Townsend Public Affairs, completed surveys for two clients; however, the firm did not schedule interviews for those clients despite our follow up contacts through November 2022. We informed the lobbyists that because they declined to complete the survey or participate in an interview, we would report their name to Congress, as provided for in HLOGA.⁹ Appendix I contains a list of lobbyists and clients whose LD-2 reports were randomly selected for our review.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2021 and midyear 2022 semiannual political contributions (LD-203) reports. The samples contain 80 LD-203 reports that list contributions and 80 LD-203 reports that do not. We selected the randomly sampled reports from the publicly downloadable contributions database maintained by the Secretary of the Senate (see appendix II for a list of lobbyists 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.¹⁰ 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

⁸Pub. L. No. 115-418, 132 Stat. 5440 (2019), *codified at* 2 U.S.C. §§ 1603(b)(7), 1604(b)(6).

⁹2 U.S.C. § 1614(c).

¹⁰FEC is the independent regulatory agency charged with administering and enforcing federal campaign finance law. According to FEC's website, campaign finance law covers three broad subjects: (1) public disclosure of funds raised and spent to influence federal elections; (2) restrictions on contributions and expenditures made to influence federal elections; and (3) the public financing of presidential campaigns. See <https://www.fec.gov/about/mission-and-history/>. FEC has jurisdiction over the financing of campaigns for the U.S. House, Senate, presidency, and the vice presidency.

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 2021 and the first and second quarters of 2022 to the corresponding LD-2 reports on file with the Secretary of the Senate.

To assess the reliability of the data used, we reviewed available documentation and interviewed knowledgeable officials about the process of collecting, entering, and storing data and about mechanisms to ensure validity, reliability, and consistency of data. We found the data to be sufficiently reliable for our purposes.

To identify any challenges or potential improvements to compliance, we used a structured web-based survey to obtain views from lobbyists included in our sample of reports. In general, we asked lobbyists whether it was easy or difficult to comply with the LD-2 disclosure requirements. Specifically, we asked in our survey whether they understood lobbying terms such as lobbying activities, terminating lobbyists, lobbying issue area codes, and covered positions.

To describe the resources and authorities available to USAO and its efforts to improve LDA enforcement, we interviewed USAO officials and obtained information about their system's capabilities to track enforcement and compliance trends and referral data that it receives from the Secretary of the Senate and the Clerk of the House of Representatives (Clerk of the House).¹¹ A more detailed description of our methodology is provided in appendix III.

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

¹¹When a lobbyist fails to provide a timely, appropriate response to the Secretary of the Senate's or the Clerk of the House's written notice that the individual or firm may be in noncompliance with the LDA, the Secretary of the Senate and the Clerk of the House are required to notify USAO that the lobbyist may be in noncompliance. 2 U.S.C. § 1605(a)(8).

We conducted this performance audit from April 2022 to March 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation for services that include more than one lobbying contact (certain 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),¹² 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.¹³ Lobbying firms are persons or entities that have one or more employees who are lobbyists on behalf of a client other than that person or entity.¹⁴ However, for the purposes of our report, we use the

¹²The LDA defines a covered executive branch official as the President, Vice President, an officer or employee, or any other individual functioning in the capacity of such an officer or employee in the Executive Office of the President; an officer or employee serving in levels I through V of the Executive Schedule; members of the uniformed services whose pay grade is at or above O-7; and any officer or employee serving in a position of a confidential, policy-determining, policy-making or policy-advocating character who is excepted from competitive service as determined by the Office of Personnel Management (commonly called Schedule C employees). 2 U.S.C. § 1602(3). The LDA defines a covered legislative branch official as a member of Congress; an elected officer of either house of Congress; any employee, or any other individual functioning in the capacity of an employee, of a member of Congress, a committee of either house of Congress, the leadership staff of either house of Congress, a joint committee of Congress, or a working group or caucus organized to provide legislative services or other assistance to members; or any other legislative branch employee serving in a position described under section 109(13) of the Ethics in Government Act of 1978. 2 U.S.C. § 1602(4). Lobbying activities include not only direct lobbying contacts but also efforts in support of such contacts, such as preparation and planning activities, research, and other background work that is intended for use in contacts. 2 U.S.C. § 1602(7).

¹³2 U.S.C. § 1602(10).

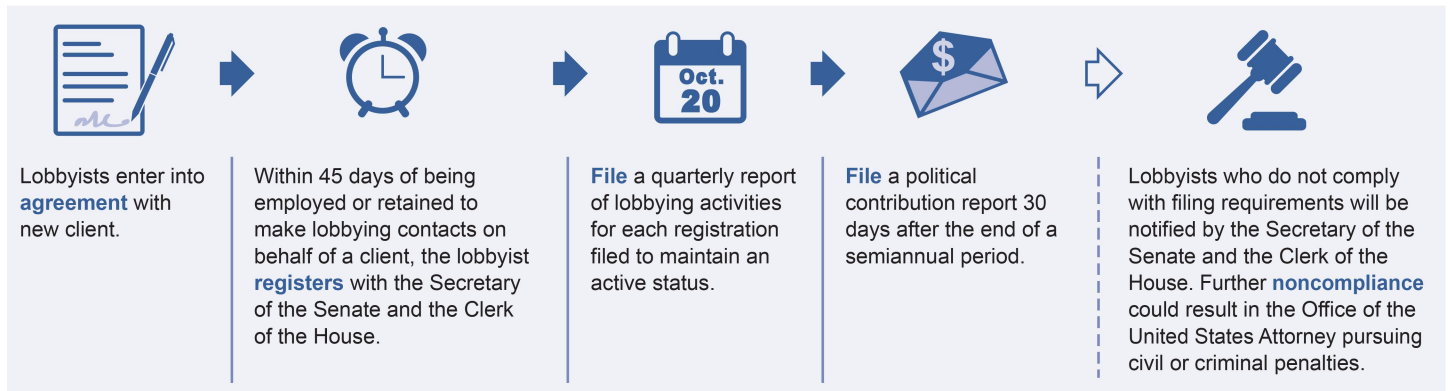
¹⁴2 U.S.C. § 1602(9). A self-employed individual who is a lobbyist is also included in the LDA definition of a lobbying firm.

term lobbyist to refer to individual lobbyists, lobbying firms, or organizations with in-house lobbyists, unless noted otherwise.¹⁵

The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing the lobbyists' respective lobbying activities.¹⁶ 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, to the extent practicable, be publicly available in downloadable, searchable databases from the Secretary of the Senate and the Clerk of the House.

No specific statutory requirements exist for lobbyists to generate or maintain documentation in support of the information disclosed in the reports they file. However, guidance issued by the Secretary of the Senate and the Clerk of the House recommends that lobbyists retain copies of their filings and documentation supporting reported income and expenses for at least 6 years after they file their reports. Figure 1 provides an overview of the registration and filing process.

Figure 1: Typical Lobbying Disclosure Process



Source: GAO analysis of Lobbying Disclosure Act requirements. | GAO-23-105989

¹⁵In addition, we refer to the individuals who represented lobbyists and who met with us during the course of our review as lobbyists.

¹⁶If an organization has one or more employees who are lobbyists, the organization is required to file a single registration for each client for whom the employees act as lobbyists. 2 U.S.C. § 1603(a)(2).

Lobbyists are required to register with the Secretary of the Senate and the Clerk of the House for each client if the lobbyists receive or expect to receive more than \$3,000 in income in a quarterly period from that client for lobbying activities by completing an LD-1 form.¹⁷ When registering, lobbyists must identify any affiliated organizations that contribute more than \$5,000 for lobbying in a quarterly period and actively participate in the planning, supervision, or control of the lobbying activities.¹⁸

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 new individual lobbyists listed served in covered positions in the executive or legislative branch, such as high-ranking agency officials or congressional staff positions, in the previous 20 years;
- codes describing general lobbying issue areas, such as agriculture and education;
- a description of the specific lobbying issues;
- 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

¹⁷If an individual lobbyist is employed by a lobbying firm, the firm (rather than the individual lobbyist) is required to file the registration on behalf of the employees who are lobbyists for the client. The \$3,000 threshold applies to total income related to lobbying activities on behalf of a client. Organizations employing in-house lobbyists file only one registration. An organization employing in-house lobbyists is exempt from filing if total expenses in connection with lobbying activities are not expected to exceed \$14,000 during a quarterly period. Amounts are adjusted for inflation and published in LDA guidance.

¹⁸2 U.S.C. § 1603(b)(3). The term "affiliate organization" is not found in statute, but defined in the LDA guidance. See https://lobbyingdisclosure.house.gov/amended_lda_guide.html.

after the end of a semiannual period by each lobbyist that has filed a registration and by each individual lobbyist listed on an LD-2 report. The lobbyists must

- list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which they contributed at least \$200 in the aggregate during the semiannual period;
- report contributions made to presidential library foundations and presidential inaugural committees;
- report funds contributed to pay the cost of an event to honor or recognize an official who was previously in a covered position, funds paid to an entity named for or controlled by a covered official, and contributions to a person or entity in recognition of an official, or to pay the costs of a meeting or other event held by or in the name of a covered official; and
- certify that they have read and are familiar with the gift and travel rules of the Senate and House and that they have not provided, requested, or directed a gift or travel to a member, officer, or employee of Congress that would violate those rules.

In January 2019, the JACK Act was enacted.¹⁹ The JACK Act amended the LDA. It requires that lobbyists disclose in their lobbying registrations and quarterly lobbying disclosure reports whether individual lobbyists have been convicted of certain criminal acts at the federal or state level. Specifically, the act requires that, for any listed individual lobbyist who has been convicted of an offense involving bribery, extortion, embezzlement, an illegal kickback, tax evasion, fraud, a conflict of interest, making a false statement, perjury, or money laundering, the lobbyist is to provide the date of conviction and a description of the offense in the lobbying registration and subsequent quarterly reports.

The LDA requires that the Secretary of the Senate and the Clerk of the House guide and assist lobbyists with the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House

¹⁹Pub. L. No. 115-418, 132 Stat. 5440 (2019).

review the guidance periodically.²⁰ It was last revised on February 28, 2021, to, among other issues, update registration thresholds reflecting changes in the Consumer Price Index, add a section on the JACK Act, and provide new sections regarding listing lobbyists and listing affiliated organizations.

The guidance provides definitions of LDA terms, elaborates on registration and reporting requirements, includes specific examples of different disclosure scenarios, and explains why certain scenarios prompt or do not prompt disclosure under the LDA. Previously, 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, in previous years, they told us that they e-mail registered lobbyists quarterly to communicate common compliance issues and to provide reminders to file reports by the due dates.

The Secretary of the Senate and the Clerk of the House, along with USAO, are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House are to notify lobbyists in writing when they are not complying with LDA reporting requirements. Subsequently, they are to refer those lobbyists who fail to provide a timely, appropriate response to USAO. USAO researches these referrals and sends additional noncompliance notices to the lobbyists 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 conviction could lead to a maximum of 5 years in prison.

Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

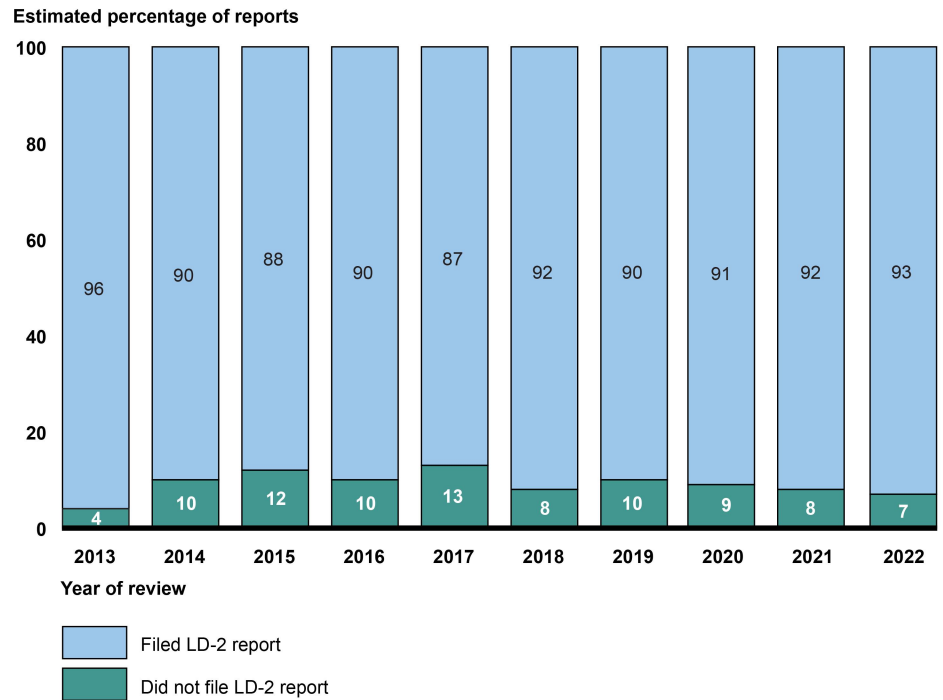
Under the LDA, within 45 days of being employed or retained to make a lobbying contact on behalf of a client, the lobbyist must register by filing an LD-1 form with the Secretary of the Senate and the Clerk of the

²⁰Office of the Clerk, U.S. House of Representatives, Secretary of the Senate, U.S. Senate, *Lobbying Disclosure Act Guidance* (Washington, D.C.: Feb. 28, 2021). See https://lobbyingdisclosure.house.gov/amended_lda_guide.html.

House.²¹ Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 4,334 new registrations we identified for the third and fourth quarters of 2021 and the first and second quarters of 2022, we identified a matching LD-2 report filed within the same quarter as the registration for 4,026 of them (93 percent).

These results are consistent with the findings we have reported in prior reviews. We used the Senate lobbyists’ disclosure database as the source of the reports. We also used an electronic matching algorithm that addresses 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 2013 through 2022.

Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports, 2013—2022



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-23-105989

²¹Where an organization uses its own employees to lobby on behalf of the organization, the requirement to register is triggered once an employee makes a second lobbying contact (thereby satisfying the definition of a “lobbyist” at 2 U.S.C. § 1602(10)). Registration is required within 45 days of the second contact. 2 U.S.C. § 1603(a)(1).

Accessible Data for Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports, 2013—2022

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Filed LD-2 report	96	90	88	90	87	92	90	91	92	93
Did not file LD-2 report	4	10	12	10	13	8	10	9	8	7

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

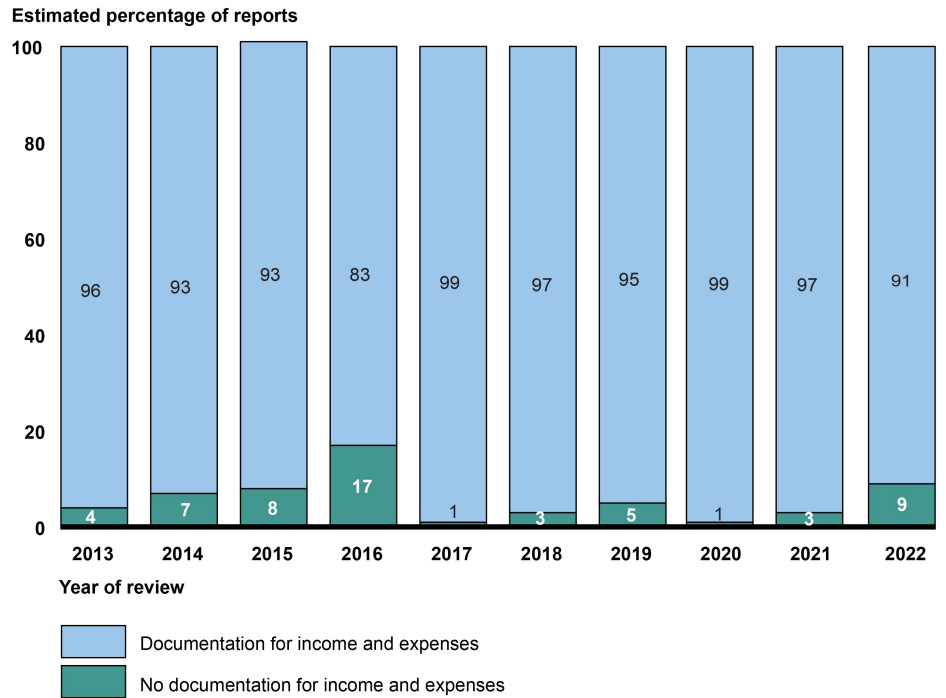
For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements, Including Income and Expenses

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.²² 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 lobbyists provided documentation for income and expenses for most sampled LD-2 reports from 2013 through 2022. Our 2022 estimate does not represent a statistically significant change from 2021.²³

²²To assess the statistical significance of change over time, we used statistical tests that adjusted for multiple comparisons across the 10 years included in our analysis. The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12 percentage points or fewer.

²³However, in recent years, our findings showed some variation in the estimated percentage of lobbyists who have reports with documentation for income and expenses supporting lobbying activities. Specifically, our estimate for 2017 (99 percent) represented a statistically significant increase from 2016 (83 percent). While the results provide some confidence that apparent fluctuations in our results across years are likely attributable to sampling error, the inability to detect significant differences may also be related to the nature of our sample, which was relatively small and designed only for cross-sectional analysis.

Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses, 2013—2022



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-23-105989

Accessible Data for Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses, 2013—2022

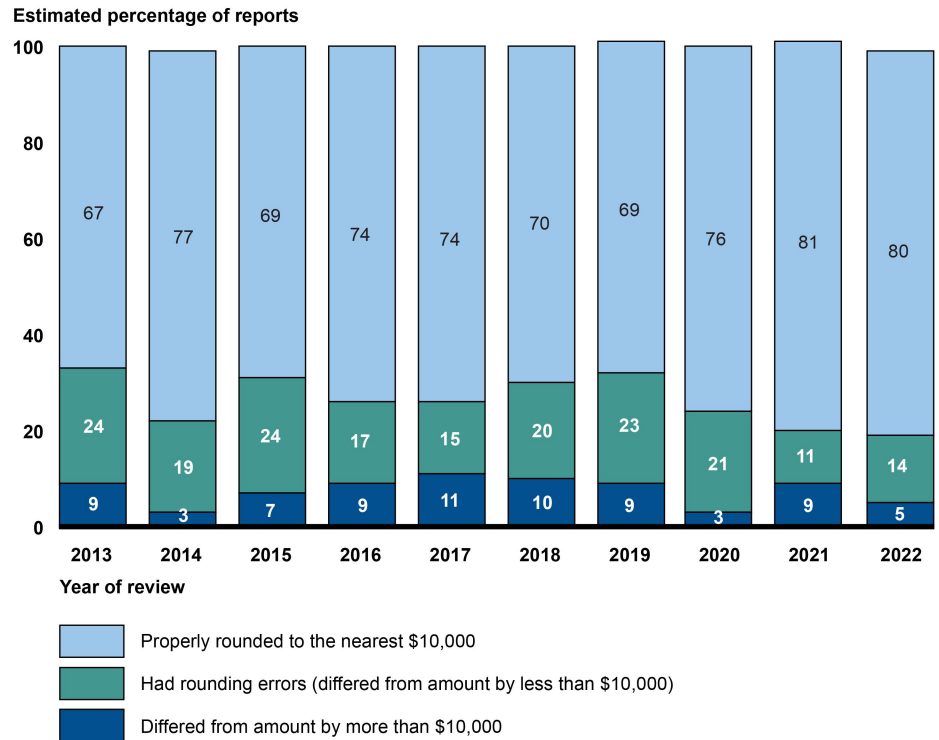
	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Documentation for income and expenses	96	93	93	83	99	97	95	99	97	91
No documentation for income and expenses	4	7	8	17	1	3	5	1	3	9

Note: Estimated percentages have a margin of error of 12 percentage points or fewer. For 2015, percentages do not total 100 due to rounding.

Figure 4 shows that in 2022, 5 percent of lobbyists’ reported income or expenses recorded on their LD-2 reports differed from the amounts submitted to us on their supporting documentation by more than \$10,000. Additionally, for some LD-2 reports, lobbyists did not round their income

or expenses as the law requires.²⁴ For 2022, we estimated that 14 percent of reports had rounding errors in amounts less than \$10,000 on reported income or expenses. We have found that rounding difficulties have been a recurring issue on LD-2 reports from 2013 through 2022.²⁵ In 2016, the guidance was updated to include an additional example about rounding expenses to the nearest \$10,000.

Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2013—2022



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-23-105989

²⁴Lobbyists reporting income or expenses are required to provide an estimate of the actual dollar amount rounded to the nearest \$10,000 for those amounts that exceed \$5,000. 2 U.S.C. § 1604(c)(1). In the event income or expenses do not exceed \$5,000, the firm is to include a statement that income or expenses totaled less than \$5,000 for the reporting period. 2 U.S.C. § 1604(c)(2).

²⁵Our 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.

Accessible Data for Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2013—2022

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Properly rounded to the nearest \$10,000	67	77	69	74	74	70	69	76	81	80
Had rounding errors (differed from amount by less than \$10,000)	24	19	24	17	15	20	23	21	11	14
Differed from amount by more than \$10,000	9	3	7	9	11	10	9	3	9	5

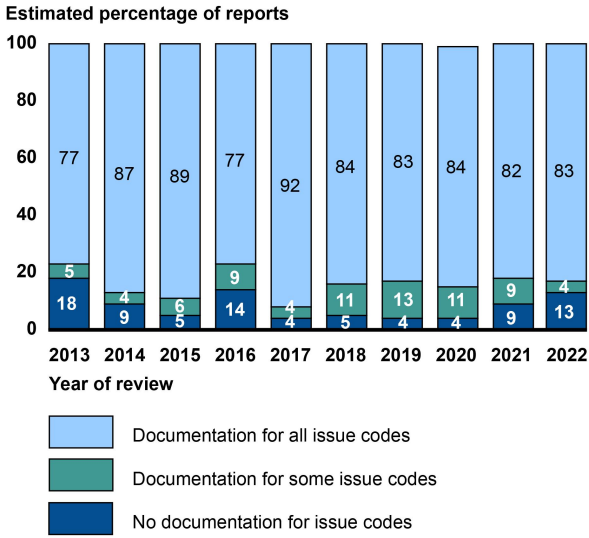
Note: Estimated percentages have a margin of error of 12 percentage points or fewer. For 2014, 2019, 2021, and 2022, percentages do not total 100 due to rounding.

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 100 LD-2 reports in our sample, 47 percent disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all disclosed lobbying activities at executive branch agencies for 55 percent of LD-2 reports and documentation for some lobbying activities at federal agencies for 19 percent of LD-2 reports.

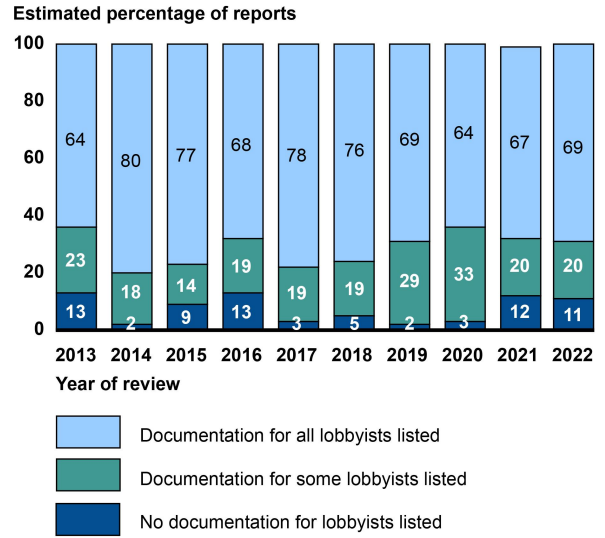
Figure 5 shows that, for most LD-2 reports, lobbyists provided documentation for selected elements of their LD-2 reports that include general issue area codes for lobbying activities, lobbying the House and the Senate, and individual lobbyists listed from 2013 through 2022. In 2022, documentation for lobbying the Senate had statistically significant decreases relative to 2017 and 2018. Similarly, in 2022, documentation for lobbying the House had statistically significant decreases relative to 2017, 2018, and 2019.

Figure 5: Extent to Which Lobbyists Provided Documentation for Various Reporting Requirements, 2013—2022

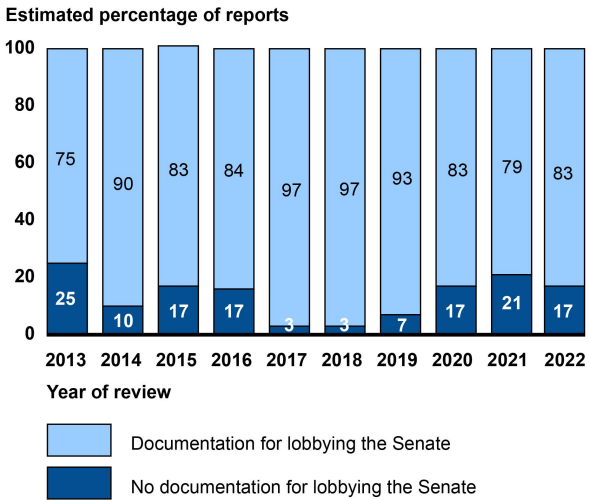
General Issue Areas



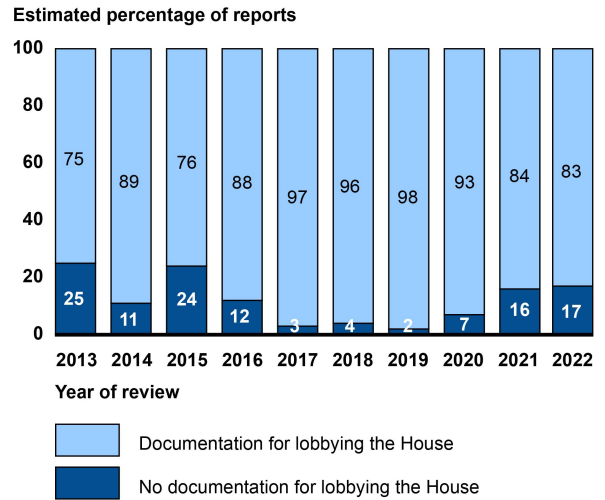
Individual Lobbyists Listed



Lobbying the United States Senate



Lobbying the House of Representatives



Source: GAO analysis of survey results. | GAO-23-105989

Accessible Data for Figure 5: Extent to Which Lobbyists Provided Documentation for Various Reporting Requirements, 2013—2022

General Issue Areas

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Documentation for all issue codes	77	87	89	77	92	84	83	84	82	83
Documentation for some issue codes	5	4	6	9	4	11	13	11	9	4
No documentation for issue codes	18	9	5	14	4	5	4	4	9	13

Individual Lobbyists Listed

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Documentation for all lobbyists listed	64	80	77	68	78	76	69	64	67	69
Documentation for some lobbyists listed	23	18	14	19	19	19	29	33	20	20
No documentation for lobbyists listed	13	2	9	13	3	5	2	3	12	11

Lobbying the United States Senate

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Documentation for lobbying the Senate	75	90	83	84	97	97	93	83	79	83
No documentation for lobbying the Senate	25	10	17	17	3	3	7	17	21	17

Lobbying the House of Representatives

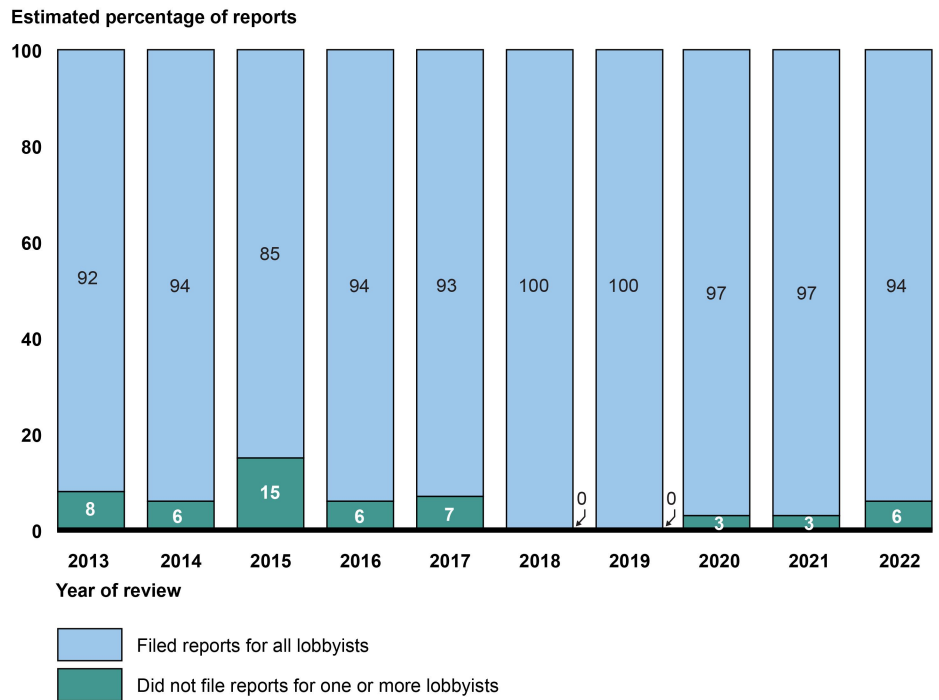
	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Documentation for lobbying the House	75	89	76	88	97	96	98	93	84	83
No documentation for lobbying the House	25	11	24	12	3	4	2	7	16	17

Note: Estimated percentages have a margin of error of 12 percentage points or fewer. For general issue areas in 2020, individual lobbyists in 2021, and lobbying the US Senate in 2016, percentages do not total 100 due to rounding.

For Most Lobbying Disclosure Reports, Lobbyists Filed Political Contribution Reports for All Listed Lobbyists

Figure 6 shows that most lobbyists filed contribution reports as required in our sample from 2013 through 2022. 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. Almost all lobbyists in our 2021 and 2022 samples filed political contribution reports.

Figure 6: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Individual Lobbyists, 2013—2022



Source: GAO analysis of lobbying disclosure (LD-203) reports data. | GAO-23-105989

Accessible Data for Figure 6: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Individual Lobbyists, 2013—2022

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Filed reports for all lobbyists	92	94	85	94	93	100	100	97	97	94
Did not file reports for one or more lobbyists	8	6	15	6	7	0	0	3	3	6

Letter

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

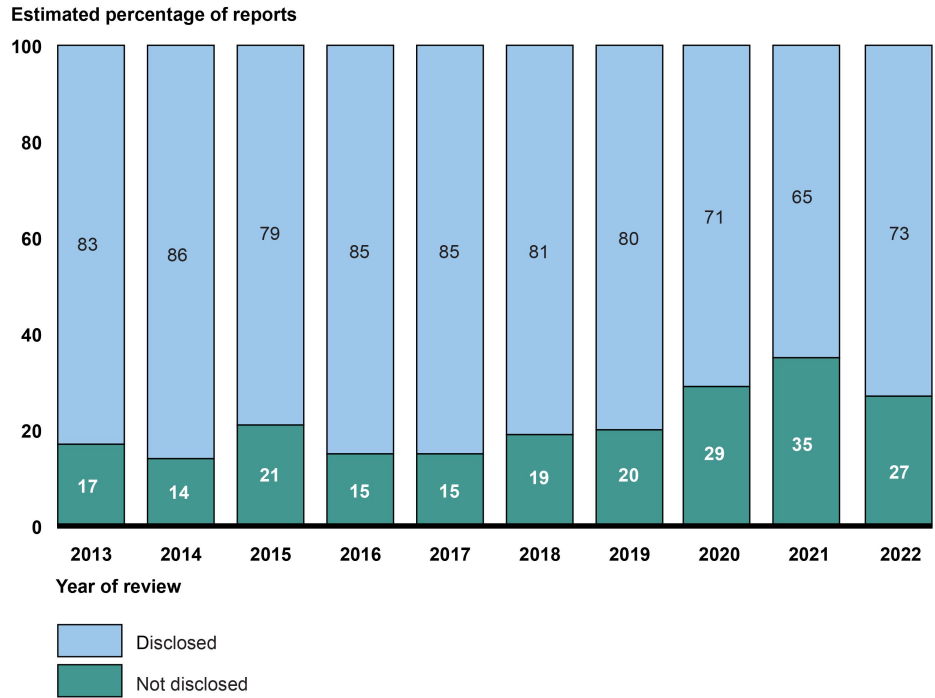
Lobbyists May Not Have Properly Disclosed Their Previously Held Covered Positions

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.²⁶ This can be done either on a LD-1, where lobbyists list the employees who are expected to act as a lobbyist on behalf of the client, or on the quarterly LD-2 filing when adding a new individual lobbyist. For 2022, we estimated that 27 percent of the forms included individual lobbyists who had not properly disclosed covered positions on prior forms as required.²⁷ This estimate does not represent a statistically significant change from 2021. As in our other reports, some lobbyists stated they were still unclear about the need to disclose certain covered positions, such as paid congressional internships or certain executive agency positions. Figure 7 shows the extent to which lobbyists may not have properly disclosed one or more covered positions as required from 2013 through 2022.

²⁶Lobbying disclosure requires reporting on two types of positions: covered executive branch and legislative branch positions. The term covered executive branch position refers to an officer or an employee serving in: (1) a position of the Executive Schedule, or (2) a position of a confidential, policy-determining, policy-making, or policy-advocating character, among others. The term covered legislative branch position refers to: (1) a member of Congress; (2) an elected officer of either house of Congress; and (3) any employee of a member of Congress, a committee, or the leadership staff of either house of Congress, among others.

²⁷Prior to each interview, we reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Legistorm, and Google to determine whether lobbyists properly disclosed their covered positions as required by the LDA.

Figure 7: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Listed Individual Lobbyists May Not Have Properly Disclosed One or More Covered Positions on Prior Reports, 2013—2022



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-23-105989

Accessible Data for Figure 7: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Listed Individual Lobbyists May Not Have Properly Disclosed One or More Covered Positions on Prior Reports, 2013—2022

	2013 (year)	2014 (year)	2015 (year)_	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Disclosed	83	86	79	85	85	81	80	71	65	73
Not disclosed	17	14	21	15	15	19	20	29	35	27

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

Lobbyists Reported No Criminal Convictions on LD-2 Reports for This Year’s Review

Lobbyists were required to begin disclosing relevant convictions in their first quarter 2019 LD-2 reports. None of the lobbyists in our sample of LD-2 reports for the third and fourth quarters of 2021 and the first and second

quarters of 2022—that together consisted of 256 individual lobbyists—disclosed any convictions in the reports. We researched these lobbyists and found no violations covered by the Justice Against Corruption on K Street Act of 2018.

Some Lobbyists Amended Their Disclosure Reports after We Contacted Them

Of the 100 LD-2 reports in our original sample, lobbyists amended 13 of the reports to change previously reported information after we contacted them. Of the 13 reports, three were amended after we notified the lobbyists of our review but before we met with them. The remaining 10 reports were amended after we met with the lobbyists to review their documentation. An additional seven lobbyists said that they planned to amend their reports after their interview, but had not filed an amendment as of January 2023.

We consistently find a notable number of amended LD-2 reports in our sample each year following notification of our review. This suggests that our contact may spur some lobbyists to scrutinize their reports more closely than they would have without our review. Table 1 lists reasons lobbyists in our sample amended their LD-2 reports after being notified of our review.

Table 1: Reasons Lobbyists in Our Sample Amended Their Disclosure Reports from July 2022 to January 2023

	Number of times reason was selected
Changed House, Senate, or executive branch agency lobbying activity	7
Updated covered position (from prior reports)	4
Changed individual lobbyists	4

Source: GAO analysis of amended lobbying disclosure LD-2 reports. | GAO-23-105989

Note: Lobbyists amended 13 of the 100 LD-2 reports in our sample. Two 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' LD-203 reports against those political contributions reported in the Federal Election Commission (FEC) database to identify whether political contributions were omitted on LD-203 reports in our sample. The sample of LD-203 reports we reviewed contained 80 reports with contributions and 80 reports without contributions. We estimated that overall for 2022, lobbyists failed to disclose one or more reportable contributions on 7 percent of reports.²⁸ Additionally, 15 of the 16 LD-203 reports where lobbyists had failed to disclose one or more reportable contributions were amended in response to our review. Table 2 shows our results from 2013 through 2022.

²⁸We 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.

Table 2: Percentage of Lobbying Disclosure (LD-203) Reports That Omitted One or More Political Contributions, 2013—2022

	2013 (year of review)	2014 (year of review)	2015 (year of review)	2016 (year of review)	2017 (year of review)	2018 (year of review)	2019 (year of review)	2020 (year of review)	2021 (year of review)	2022 (year of review)
Number of reports with contributions that had one or more omissions	10 ^a	8	11	9	11	9	6	13	8	14
Number of reports without contributions that had one or more omissions	0	1	0	1	1	0	0	0	3	2
Estimated percentage of all reports with one or more omissions	4%	4%	4%	5%	6%	4%	2%	5%	6%	7%

Source: GAO analysis of LD-203 reports. | GAO-23-105989

^aIn 2013, the number of reports with contributions in our sample was 79. For all other years, the number of reports with contributions was 80.

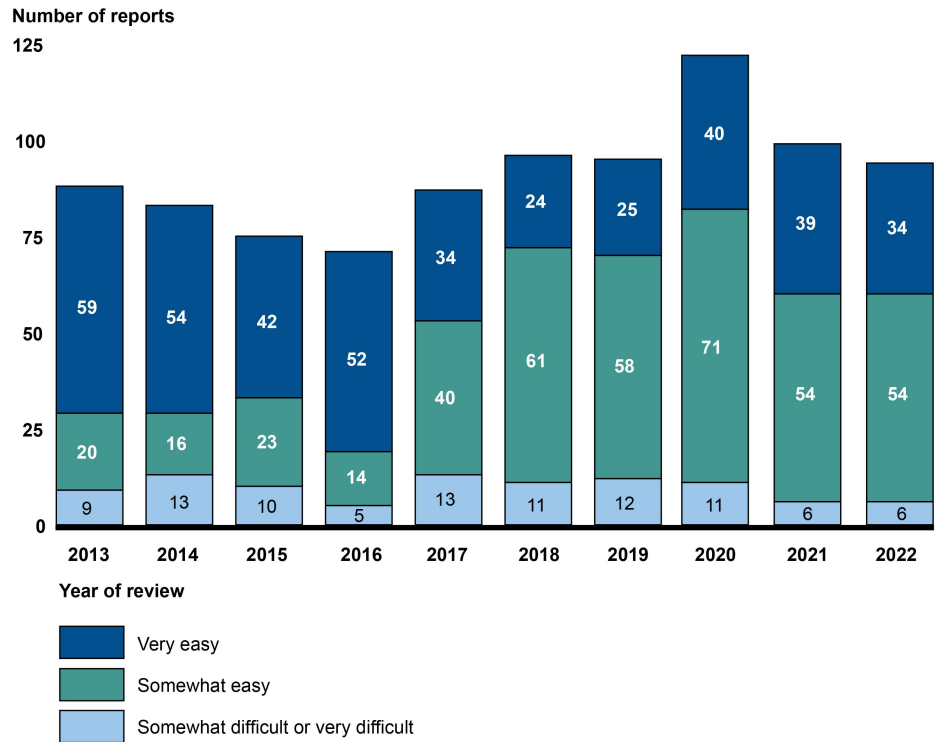
Estimates in the table have a maximum margin of error of 10 percentage points. In past reports, we inadvertently reported unweighted percentages for 2020 and 2021, which has been corrected for this report.

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

Most lobbyists reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 95 different lobbying firms in our sample, 34 reported that the disclosure requirements were “very easy,” 54 reported they were “somewhat easy,” and six reported they were “somewhat difficult” or “very difficult” (see fig. 8).²⁹

²⁹Our survey was sent to 116 lobbyists, but the number of different lobbyists responding to the survey was 95. Three lobbyists did not complete the survey (two lobbyists in the main sample and one alternate lobbyist), one lobbyist was waived due to hardship, one lobbyist could not be contacted, and 16 were duplicate lobbyists. There are duplicate lobbyists because some lobbyists had more than one LD-2 report included in our sample. Additionally, some lobbyists 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.

Figure 8: Ease of Complying with Lobbying Disclosure Requirements, 2013—2022



Source: GAO analysis of survey results. | GAO-23-105989

Accessible Data for Figure 8: Ease of Complying with Lobbying Disclosure Requirements, 2013—2022

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Very easy	59	54	42	52	34	24	25	40	39	34
Somewhat easy	20	16	23	14	40	61	58	71	54	54
Somewhat difficult or very difficult	9	13	10	5	13	11	12	11	6	6

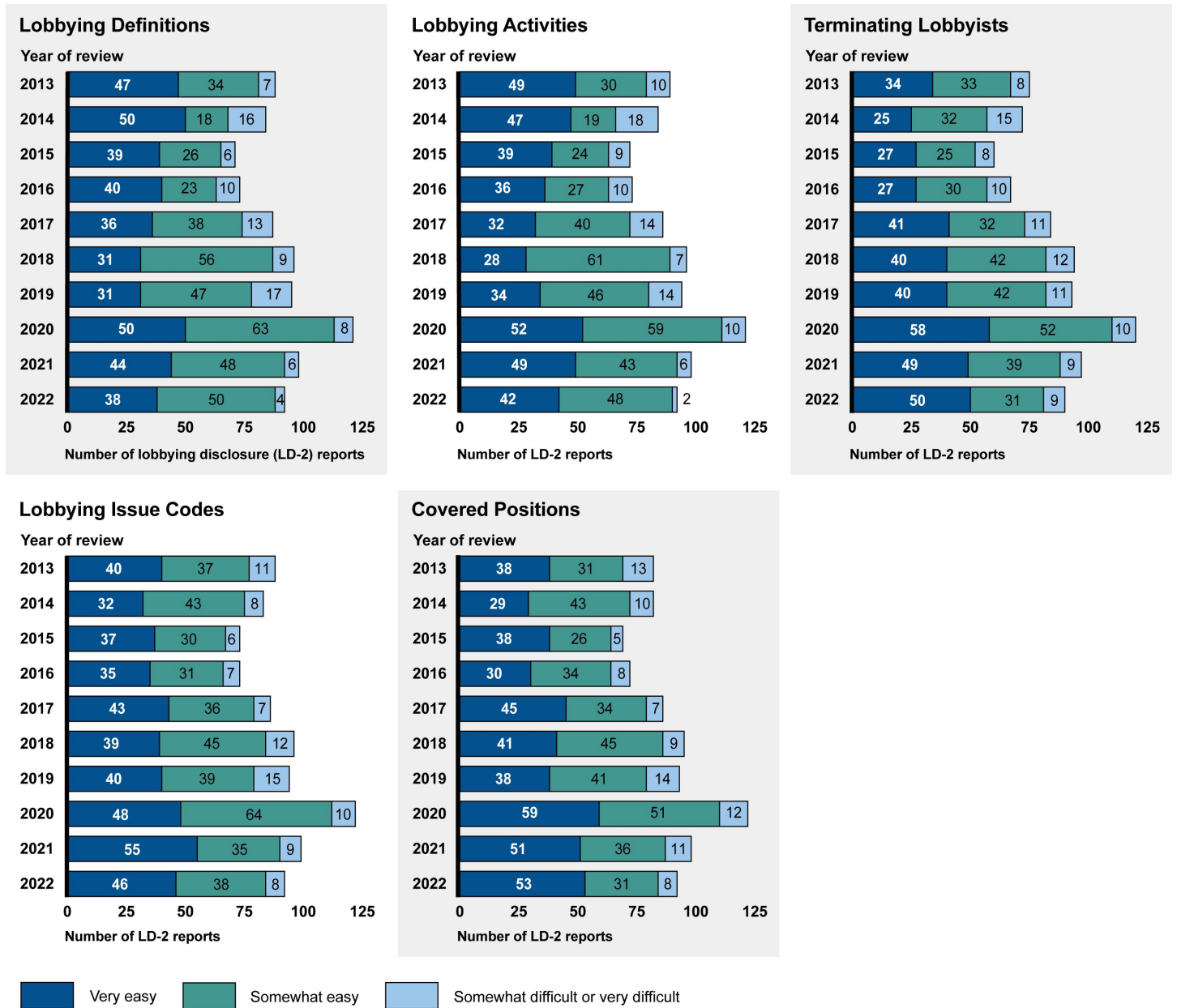
Note: The number of possible responses varies because of changes in sample size over time. Smaller sample sizes in prior years have limited our ability to identify changes in lobbyist views of lobbying disclosure requirements, and whether those changes were statistically significant. In 2020, the sample size increased to 129, as we oversampled lobbyists in the event we received lower response rates during the COVID-19 pandemic.

Most lobbyists 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. Figure 9 shows what lobbyists

Letter

reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2013 through 2022.

Figure 9: Ease of Understanding Key Lobbying Terms, 2013–2022



Source: GAO analysis of survey results. | GAO-23-105989

Accessible Data for Figure 9: Ease of Understanding Key Lobbying Terms, 2013—2022

Lobbying Definitions

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Very easy	47	50	39	40	36	31	31	50	44	38
Somewhat easy	34	18	26	23	38	56	47	63	48	50
Somewhat difficult or very difficult	7	16	6	10	13	9	17	8	6	4

Lobbying Activities

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Very easy	49	47	39	36	32	28	34	52	49	42
Somewhat easy	30	19	24	27	40	61	46	59	43	48
Somewhat difficult or very difficult	10	18	9	10	14	7	14	10	6	2

Terminating Lobbyists

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Very easy	34	25	27	27	41	40	40	58	49	50
Somewhat easy	33	32	25	30	32	42	42	52	39	31
Somewhat difficult or very difficult	8	15	8	10	11	12	11	10	9	9

Lobbying Issue Codes

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)_
Very easy	40	32	37	35	43	39	40	48	55	46
Somewhat easy	37	43	30	31	36	45	39	64	35	38
Somewhat difficult or very difficult	11	8	6	7	7	12	15	10	9	8

Covered Positions

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Very easy	38	29	38	30	45	41	38	59	51	53
Somewhat easy	31	43	26	34	34	45	41	51	36	31

	2013 (year)	2014 (year)	2015 (year)	2016 (year)	2017 (year)	2018 (year)	2019 (year)	2020 (year)	2021 (year)	2022 (year)
Somewhat difficult or very difficult	13	10	5	8	7	9	14	12	11	8

Note: The number of possible responses varies because of changes in sample size over time. Smaller sample sizes in prior years have limited our ability to identify changes in lobbyist views of lobbying disclosure requirements, and whether those changes were statistically significant. In 2020, the sample size increased to 129, as we oversampled lobbyists in the event we received lower response rates during the COVID-19 pandemic.

USAO Continues to Enforce the LDA

USAO Has Resources and Authorities to Enforce LDA Compliance

Officials from USAO stated that they continue to have sufficient personnel resources and authority under the LDA to enforce reporting requirements. Enforcement includes pursuing civil or criminal penalties for noncompliance. Noncompliance refers to a lobbyist’s failure to comply with the LDA. According to USAO officials, in 2022 they had one full-time permanent program compliance coordinator; two paralegal specialists assigned part time (an increase in one part-time paralegal specialist when compared to 2021); and one full-time civil investigator. In addition, a criminal assistant U.S. attorney and civil assistant U.S. attorneys are also available as required to pursue criminal or civil penalty actions.

USAO officials stated that lobbyists resolve their noncompliance issues by filing their outstanding reports, and when applicable, paying a fine.³⁰ Resolving referrals can take anywhere from a few days to years, depending on the circumstances.³¹ 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 email, phone call, or noncompliance letter. Referrals remain in the pending category until they are resolved. The pending category is divided

³⁰The LDA refers to a lobbyist that files an initial registration (LD-1) as a “registrant.” 2 U.S.C § 1603(a)-(d). The LDA then requires the registrant to file quarterly reports (LD-2) and semi-annual reports (LD-203). 2 U.S.C. § 1604(a), (d)(1).

³¹Referrals are the notifications that the Secretary of the Senate and the Clerk of the House send to USAO about a lobbyist’s possible noncompliance with the LDA. 2 U.S.C. § 1605(a)(8).

into the following areas: “initial research for referral,” “responded but not compliant,” “no response/waiting for a response,” “bad address,” and “unable to locate.” They noted that they attempt to review and update all pending cases every 6 months. In addition, they stated that stricter registration and reporting requirements could help reduce the growing number of referrals. For example, lobbyists who have failed to file past lobbying disclosure reports could be blocked from filing new reports until they have complied with past filings.

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

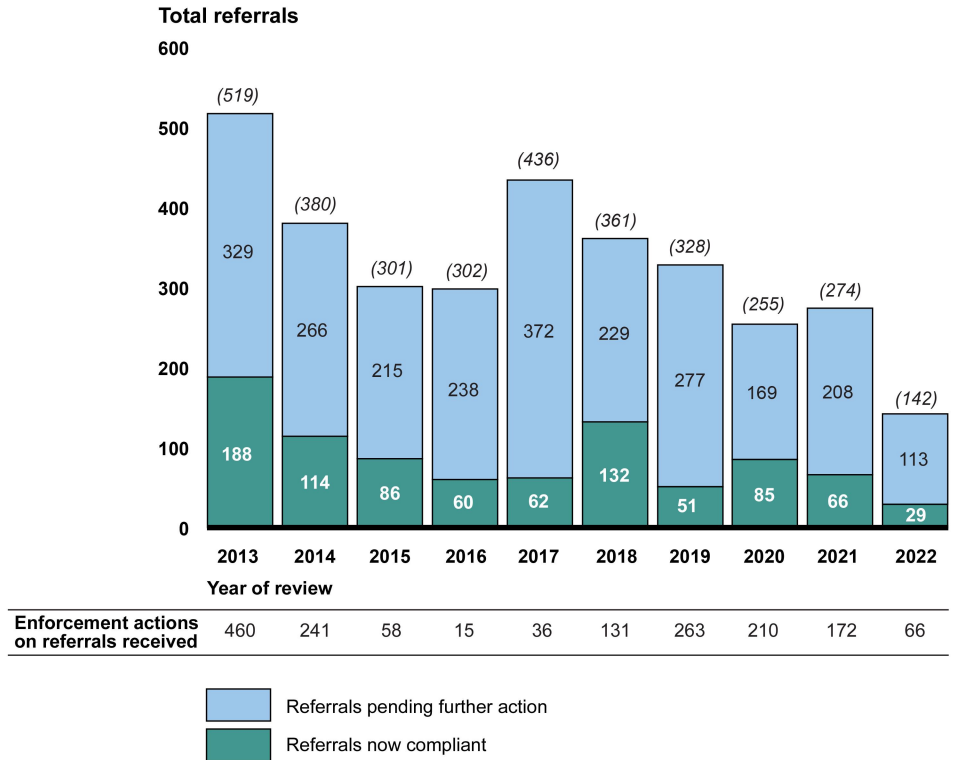
In cases where the lobbyist is repeatedly referred for not filing disclosure reports but does not appear to be actively lobbying, USAO suspends enforcement actions. USAO officials reported they will continue to monitor these lobbyists and will resume enforcement actions if required.

Status of LD-2 Enforcement Efforts

USAO received 3,298 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 2013 through 2022. Figure 10 shows the number and status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. Enforcement actions include USAO attempts to bring lobbyists into compliance through letters, emails, and calls.³²

³²Referrals can include multiple parts, such as LD-2s that were not filed for several clients or LD-203s that were not filed for several lobbyists. A referral cannot be in compliance unless all the parts have been resolved. Enforcement actions reflect attempts to bring each part of the referral into compliance.

Figure 10: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure Reporting (LD-2), 2013—2022 (as of January 2023)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-23-105989

Accessible Data for Figure 10: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure Reporting (LD-2), 2013—2022 (as of January 2023)

Filing year	Number of Referrals Received	Referrals now compliant	Referrals pending action	Referrals Suspended or With Deceased Registrant
2013	519	188	329	460
2014	380	114	266	241
2015	301	86	215	58
2016	302	60	238	15
2017	436	62	372	36
2018	361	132	229	131
2019	328	51	277	263
2020	255	85	169	210
2021	274	66	208	172
2022	142	29	113	66

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

According to USAO data, about 27 percent (873 of 3,298) of the total LD-2 referrals received were compliant as of January 20, 2023, because lobbyists filed their outstanding reports after the Department of Justice contacted them. In addition, some of the referrals were found to be compliant when USAO received the referral, so no action was taken. This may occur when lobbying firms respond to the contact letters from the Secretary of the Senate and the Clerk of the House after USAO received the referrals.

About 73 percent (2,416 of 3,298) of LD-2 referrals are pending further action because USAO could not locate the lobbyists, did not receive a response from the lobbyists after an enforcement action, or plans to conduct additional research to determine if it can locate the lobbyist. The remaining nine LD-2 referrals (less than 1 percent) did not require action or were suspended because the lobbyist or client was no longer in business or the individual lobbyist was deceased.

Status of LD-203 Referrals

LD-203 referrals consist of two types: (1) LD-203(R) referrals represent lobbyists that have not filed LD-203 reports for their lobbying firms and (2) LD-203 referrals represent the individual lobbyists at the lobbying firm who have not filed their individual LD-203 reports as required.³³ USAO received 2,152 LD-203(R) referrals for lobbying firms (cumulatively from 2013 through 2022) and 6,272 LD-203 referrals for individual lobbyists (cumulatively from 2013 through 2022) from the Secretary of the Senate and the Clerk of the House for noncompliance with reporting requirements.

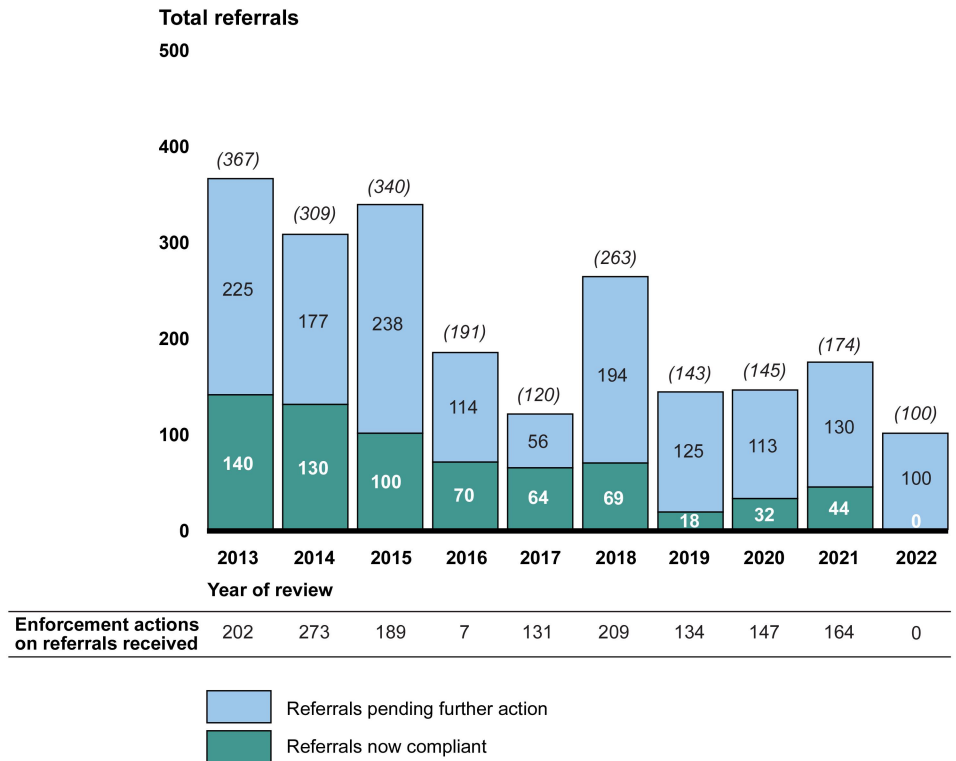
LD-203 referrals are more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file an LD-203. Lobbyists employed by a lobbying firm typically use the firm's contact information and not the lobbyists' personal contact information. According to USAO officials, this makes it difficult to locate a

³³The use of the term "lobbying firms" in this context includes organizations with in-house lobbyists and self-employed individuals. A self-employed lobbyist must file two LD-203s, one in the sole proprietorship business name and one as an individual lobbyist.

lobbyist who is not in compliance, particularly one who may have left the firm.

USAO officials said that many firms have assisted USAO by providing contact information for individual lobbyists. USAO officials told us that they collaborate with other law enforcement agencies, and use web searches and online databases, to find these missing lobbyists, but they are not always successful. Figure 11 shows the status of LD-203(R) referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance.

Figure 11: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure LD-203R Lobbying Firms Only, 2013—2022 (as of January 2023)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-23-105989

Accessible Data for Figure 11: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure LD-203R Lobbying Firms Only, 2013—2022 (as of January 2023)

Filing year	Number of Referrals Received	Referrals now compliant	Referrals pending action	Referrals Suspended or With Deceased Registrant
2013	367	140	225	202
2014	309	130	177	273
2015	340	100	238	189
2016	191	70	114	7
2017	120	64	56	131
2018	263	69	194	209
2019	143	18	125	134
2020	145	32	113	147
2021	174	44	130	164
2022	100	0	100	0

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

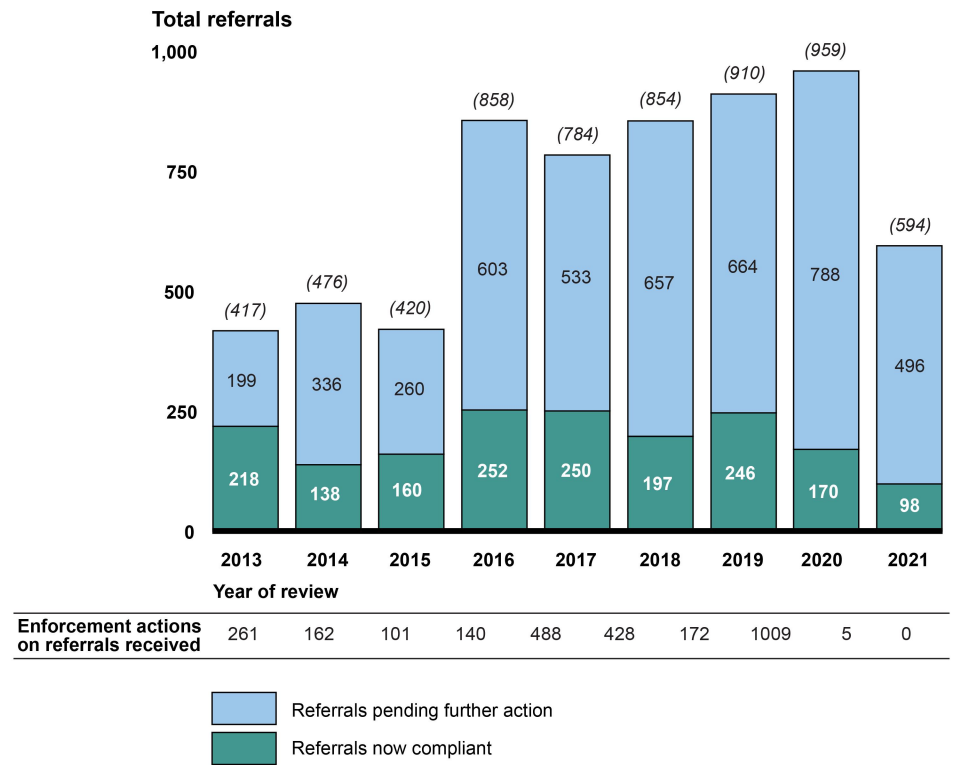
About 31 percent (667 of 2,152) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from calendar years 2013 through 2022 were compliant as of January 20, 2023, because they filed their outstanding reports. About 68 percent (1,472 of 2,152) of the referrals were pending further action. The remaining 13 referrals did not require action, were suspended, or the lobbyist was deceased.

USAO received 6,272 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbying firms where one or more lobbyists employed by the firm failed to comply with LD-203 reporting requirements for calendar years 2013 through 2021. Figure 12 shows the status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. In addition, figure 12 shows that about 28 percent (1,729 of 6,272) of the referrals received were in compliance as of January 2, 2023, because all of the listed lobbyists had either filed their reports or were no longer registered as a lobbyist.

About 72 percent (4,536 of 6,272) of the referrals are pending further 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. The remaining seven referrals did not require action, were suspended, or the individual lobbyist was deceased.

Figure 12: Status of Lobbying Disclosure Act Referrals for Individual Lobbyists Employed at Lobbying Firms, 2013—2021 (as of January 2023)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-23-105989

Accessible Data for Figure 12: Status of Lobbying Disclosure Act Referrals for Individual Lobbyists Employed at Lobbying Firms, 2013—2021 (as of January 2023)

Filing year	Number of Referrals Received	Referrals now compliant	Referrals pending action	Referrals Suspended or With Deceased Registrant
2013	417	218	199	261
2014	476	138	336	162
2015	420	160	260	101
2016	858	252	603	140
2017	784	250	533	488
2018	854	197	657	428

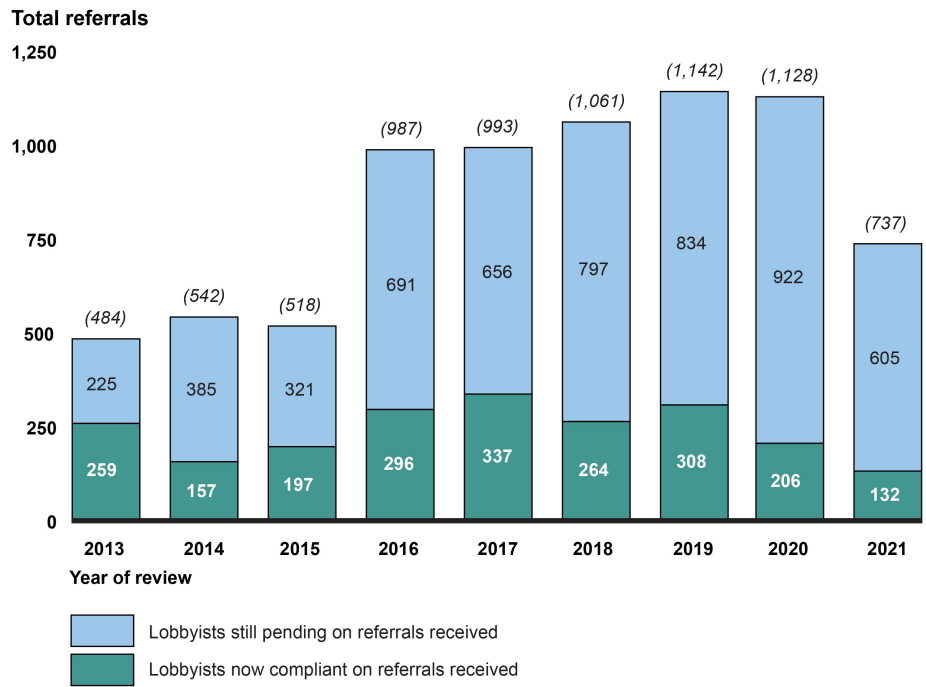
Letter

Filing year	Number of Referrals Received	Referrals now compliant	Referrals pending action	Referrals Suspended or With Deceased Registrant
2019	910	246	664	172
2020	959	170	788	1009
2021	594	98	496	5

Note: No referrals have been received for 2022. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

USAO received LD-203 referrals from the Secretary of the Senate and the Clerk of the House for 7,592 individual lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2013 through 2021. Figure 13 shows the status of compliance for individual lobbyists listed on referrals to USAO. About 28 percent (2,156 of 7,592) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 71 percent (5,436 of 7,592) of the referrals were pending action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists.

Figure 13: Status of Compliance for Lobbying Disclosure Referrals (LD-203) of Individual Lobbyists, 2013—2021 (as of January 2023)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-23-105989

Accessible Data for Figure 13: Status of Compliance for Lobbying Disclosure Referrals (LD-203) of Individual Lobbyists, 2013—2021 (as of January 2023)

Filing year	Number of Lobbyists on Referrals Received	Lobbyists Now Compliant on Referrals Received	Lobbyists Still Pending on Referrals Received
2013	484	259	225
2014	542	157	385

Letter

Filing year	Number of Lobbyists on Referrals Received	Lobbyists Now Compliant on Referrals Received	Lobbyists Still Pending on Referrals Received
2015	518	197	321
2016	987	296	691
2017	993	337	656
2018	1061	264	797
2019	1142	308	834
2020	1128	206	922
2021	737	132	605

Note: No referrals have been received for 2022. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

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

Status of Enforcement Settlement Actions

USAO officials confirmed that chronic offenders who repeatedly fail to file reports are assigned an attorney for follow-up. USAO also receives complaints regarding lobbyists who are allegedly lobbying but never filed an LD-203. USAO sends out enforcement letters to all offenders regardless of the number of referrals received.

USAO officials told us it monitors and investigates chronic offenders to ultimately determine the appropriate enforcement actions, which may include settlement or other civil actions. USAO has ongoing investigations for individuals and organizations based upon their noncompliance history. According to USAO officials, the United States Attorney settled a Lobbying Disclosure Act non-compliance enforcement case, which resulted in a monetary settlement of \$60,000 in May of 2022. USAO officials also said that USAO continues to review its records to identify additional chronic offenders for further action due to noncompliance.

JACK Act Enforcement

USAO confirmed its enforcement role regarding the JACK Act is the same as any other prosecution. If the individual or organization has filed an LD-2 report with misrepresentations, USAO can initiate criminal prosecution or impose civil penalties under the LDA. In addition, USAO told us no prosecutions were made under the JACK Act in 2022.

Agency Comments

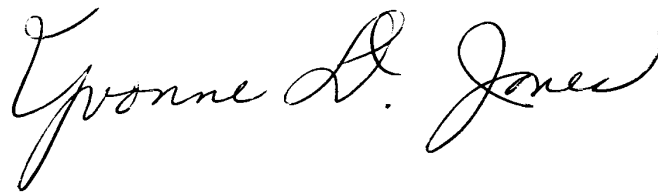
We provided a draft of this report to the Department of Justice for review and comment. The Department of Justice informed us it did not have comments, but did provide us with one technical comment, which we incorporated.

We are sending copies of this report to the Attorney General, the Secretary of the Senate, the Clerk of the House of Representatives, and interested congressional committees and members. In addition, this

Letter

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) 512-6806 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.

A handwritten signature in black ink that reads "Yvonne D. Jones". The signature is written in a cursive style with a large initial 'Y' and a distinct 'D'.

Yvonne D. Jones
Director, Strategic Issues

List of Committees

The Honorable Gary C. Peters
Chairman
The Honorable Rand Paul, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Dick Durbin
Chairman
The Honorable Lindsey Graham
Ranking Member
Committee on the Judiciary
United States Senate

The Honorable Amy Klobuchar
Chairwoman
The Honorable Deb Fischer
Ranking Member
Committee on Rules and Administration
United States Senate

The Honorable Bryan Steil
Chairman
The Honorable Joe Morelle
Ranking Member
Committee on House Administration
House of Representatives

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

The Honorable James Comer
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

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

The random sample of lobbying disclosure reports we selected was based on unique combinations of Senate identification, lobbyist, and client names (see table 3).

Table 3: Names of Lobbyist and Clients Selected in Random Sampling of Lobbyist Disclosure Reports Filed in the Third and Fourth Quarters of 2021 and First and Second Quarters of 2022

Lobbyists	Clients
Academy For Radiology & Biomedical Imaging Research	Academy For Radiology & Biomedical Imaging Research
ACG Advocacy	Elekt, Inc.
AJW, Inc.	Clearflame Engines, Inc.
Akin Gump Strauss Hauer & Feld	Stopit Solutions
Alpine Group Partners, LLC	Natural Gas Supply Assn
Baker & Hostetler, LLP	Cardinal Health, Inc.
Baker Donelson Bearman Caldwell & Berkowitz /The Daschle Group	CVS Health
Balch & Bingham, LLP	Northeast Texas Electric Cooperative, Inc.
Barrick Gold of North America	Barrick Gold of North America
Blank Rome Government Relations	City of Akutan
Brownstein Hyatt Farber Schreck, LLP	American Petroleum Institute
Brownstein Hyatt Farber Schreck, LLP	Cboe Global Markets
Brownstein Hyatt Farber Schreck, LLP	Marubeni Oil & Gas (Usa) Inc.
Capitol Counsel, LLC	Intuit, Inc. and Affiliates (Formerly Intuit, Inc.)
Capitol Hill Consulting Group	LHC Group, Inc.
Capitol Tax Partners, LLP	Motion Picture Association
Capitol Tax Partners, LLP	Motion Picture Association
Carmen Group Incorporated	South Coast Air Quality Management District
Carpenter Strategic Consulting LLC	Lynk Global Inc. (fka Ubiquitilink)
Carpi & Clay, Inc.	Humanetics Innovative Solutions
Cassidy & Associates, Inc.	Expedia Inc.
Cassidy & Associates, Inc.	Pac-12 Conference
Cassidy & Associates, Inc.	State of Nevada

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

Lobbyists	Clients
Center on Budget And Policy Priorities	Center on Budget And Policy Priorities
ColdQuanta	ColdQuanta
Confluence Government Relations	Independent Restaurant Coalition
Cornerstone Government Affairs, Inc.	Kratos Defense & Security Solutions
Daly Consulting Group	Ally Financial
Dykema Gossett, PLLC	Oakland County
Ehrlich & Associates	Chickasaw Telephone Company
ENS Resources, Inc.	Xylem, Inc.
Ernst & Young, LLP (Washington Council Ernst & Young)	Independent Sector
Etherton and Associates, Inc.	Raytheon Company
Federal Hall Policy Advisors, LLC	Discover Financial Services, Inc.
FGH Holdings, LLC (Formerly Known As The Glover Park Group, LLC)	Greenlight Biosciences, Inc.
Foley & Lardner LLP	Little Mendelson, P.C.
Foley Hoag LLP	IsoRay Inc.
Forbes-Tate	Weld North, LLC
Fulcrum Public Affairs LLC	Animal Legal Defense Fund
H&M Strategies LLP	Toyota
Healthsperien, LLC	Medically Home Group Inc.
Holland & Knight LLP	Burning Man Project
Holland & Knight, LLP	Polk County
Hooper, Lundy & Bookman, P.C.	Fresenius Kabi, LLC
Horizon Therapeutics USA, Inc. (FKA Horizon Pharma USA, Inc.)	Horizon Therapeutics USA, Inc. (FKA Horizon Pharma USA, Inc.)
Impact Management Group	Bell Legal Group
Innovative Federal Strategies, LLC	Silicon Technologies, Inc.
Invariant, LLC	Toyota Motor North America, Inc.
Invariant, LLC	TripActions, Inc.
Jake Perry + Partners	Elevate Credit
Jeffrey J. Kimbell and Associates	Glaukos Corporation (Fka Avedro, Inc.)
Kanner & Associates, LLC	Public Power Council
Kelsay Strategies, LLC	United States Telecom Association
King & Spalding LLP	MultiCare Health System
Marcus G. Faust, PC	Douglas County Nevada
McAllister & Quinn, LLC	The High Technology Foundation
Mehlman Castagnetti Rosen & Thomas, Inc.	Humana
Miller-Wenhold Capitol Strategies	Profile Products, LLC

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

Lobbyists	Clients
Mission Government Relations (Formerly Known as Muroff Law Firm, LLC)	Salvation Army of Eastern Pennsylvania And Delaware
Murray, Montgomery & O'Donnell	City of Albuquerque
National Ocean Industries Association	National Ocean Industries Association
Nelnet, Inc.	Nelnet, Inc.
Nelson Mullins Riley & Scarborough	IHeartMedia, Inc.
Ogilvy Government Relations	H-E-B
Pauley Management, Inc.	City of Cocoa, Florida
Pavluchuk & Associates	Carma Technology Corp
Pillsbury Winthrop Shaw Pittman LLP	Attivo Networks
Polaris Government Relations, LLC	Online Lenders Alliance
Polaris-Hutton Group, LLC	Microsoft
Polsinelli, PC	Prevent Blindness
Pricewaterhousecoopers	Managed Funds Association
RMP Strategies, LLC ^a	Wells Fargo & Company
S-3 Group	Cue Health Inc.
S-3 Group	The Boeing Company
SBL Strategies, LLC	Exelon
Sidley Austin LLP	Cord Blood Association
Solv Energy, LLC	Solv Energy, LLC
Squire Patton Boggs	Universities Space Research Association
Steptoe & Johnson, LLP	Dewberry Engineers
Strategic Marketing Innovations	Carpenter Technology Corporation
Strategic Marketing Innovations	Montana State University
Tai Ginsberg & Associates, LLC	St. Joseph County, Indiana
Ten Government Strategies, LLC	National Recoveries, Inc.
Tencent Holdings Limited ^b	Tencent Holdings Limited
The American Institute of Architects	The American Institute of Architects
The Ferguson Group	California Water Service Company
The Nickles Group, LLC	Baxter Healthcare Corporation
The Normandy Group, LLC ^c	Taylor Farms
The Normandy Group, LLC	Trend Gaming Texas
The OB-C Group, LLC	Emergent Biosolutions, Inc.
Thorn Run Partners	Jackson National Life Insurance Company
Tiber Creek Group	Stride
Townsend Public Affairs ^a	City of Dinuba
Townsend Public Affairs ^a	City of Stanton

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

Lobbyists	Clients
Tremont Strategies Group LLC	ShiftOne, Inc.
U.S. Travel Association	U.S. Travel Association
US Policy Strategies	Blue Cross Blue Shield Association
Van Scoyoc Associates	Federation of State Humanities Councils
Van Scoyoc Associates	Northwestern Memorial Healthcare
Vantage Knight, Inc.	TRC Companies, Inc.
Venable LLP	NAF
Venable LLP	Sargento Foods, Inc.
Waring Federal Strategies	AUTM
Watershed Results LLC	State Action Coalition
Wiley Rein, LLP	Nucor Corporation

Source: Lobbying disclosure database of the Secretary of the Senate for the third and fourth quarters of 2021 and the first and second quarters of 2022. | GAO-23-105989

^aLobbyists did not respond to our requests to participate in the survey or interview.

^bLobbyist could not be contacted.

^cLobbyist was excluded from participation in our review due to hardship experienced by the lobbyist.

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

Table 4: Lobbyists in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2021 or Midyear 2022

Lobbyist	Reporting period
Adam Cross	Midyear 2022
Alaska Wilderness League Action	Year-end 2021
Albert Wynn	Year-end 2021
Albertsons Companies, Inc.	Midyear 2022
Amber Littlejohn	Midyear 2022
American Bankers Association	Year-end 2021
American Sportfishing Association	Midyear 2022
Andrea Mares	Year-end 2021
Arthur Goldstein	Midyear 2022
Boehringer Ingelheim Pharmaceuticals, Inc.	Midyear 2022
Brandie Davis	Year-end 2021
Brent Delmonte	Year-end 2021
Brent Heberlee	Year-end 2021
Brian Hackler	Midyear 2022
Butler Snow LLP	Year-end 2021
C. Annand LLC	Midyear 2022
Cheniere Energy, Inc.	Year-end 2021
Christopher Healey	Year-end 2021
Claudia James	Year-end 2021
Claudia Tucker	Midyear 2022
Daniel Katz	Year-end 2021
Daniel Muroff	Year-end 2021
Daniel Roehl	Midyear 2022
Darren Peters	Midyear 2022
Dave Koshgarian	Year-end 2021
David Heil	Midyear 2022

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

Lobbyist	Reporting period
David Skillman	Year-end 2021
Donald Kent	Year-end 2021
Doug Schwartz	Midyear 2022
Edward Dalessio	Midyear 2022
Eve Maldonadootoole	Year-end 2021
Grace Koh	Midyear 2022
Harold Hancock	Year-end 2021
Haroon Khan	Year-end 2021
Harry Glenn	Year-end 2021
Heath Bumgardner	Midyear 2022
Heather Molino	Year-end 2021
Independent Electrical Contractors, Inc.	Midyear 2022
Jackson Dewitt	Midyear 2022
James Derderian	Year-end 2021
Jason Schendle	Year-end 2021
Jay Cranford	Midyear 2022
Jeanne Haggerty	Year-end 2021
Jenn Schafersoderman	Midyear 2022
Jerry Strickland	Year-end 2021
Joel Widder	Midyear 2022
Julie Gackenbach	Year-end 2021
Justin Lumadue	Midyear 2022
Kathryn Fulton	Year-end 2021
Kenneth Lynch	Midyear 2022
Kevin O'Neill	Year-end 2021
Lawren Mills	Midyear 2022
Megan Bell	Midyear 2022
Michael Chappell	Year-end 2021
Michele Pearce	Midyear 2022
National Association Of Broadcasters	Year-end 2021
National Association Of Mutual Insurance Companies	Year-end 2021
Parker Poling	Midyear 2022
Paul Dinino	Midyear 2022
Perrin Brown	Midyear 2022
PPL Corporation	Midyear 2022
Pride Mobility Products Corp.	Midyear 2022
Renee Bender	Midyear 2022

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

Lobbyist	Reporting period
Rice University	Year-end 2021
Robert Aiken	Year-end 2021
Roetzel & Andress, LPA	Midyear 2022
Ryan Jachym	Midyear 2022
Sarah Merchak	Midyear 2022
Sarah Shive	Year-end 2021
Scott Klug	Midyear 2022
Shimon Stein	Year-end 2021
Southeastern Lumber Manufacturers Association	Midyear 2022
Stephen Rossetti	Year-end 2021
Stoney Burke	Midyear 2022
The Home Depot	Year-end 2021
Valero Energy Corporation	Year-end 2021
W. Timothy Locke	Year-end 2021
Wells Fargo & Company	Midyear 2022
Will Otero	Midyear 2022
Zoetis Inc.	Year-end 2021

Source: Lobbying contributions database of the Secretary of the Senate. Year-end reports for calendar year 2021 and midyear reports for calendar year 2022. | GAO-23-105989

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

Table 5: Lobbyists in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2021 or Midyear 2022

Lobbyist	Reporting period
Al Fakher Holdings USA	Midyear 2022
Andrew Bopp	Midyear 2022
Bart Fisher	Midyear 2022
BCBSM, Inc.	Year-end 2021
Bellevue Strategies, LLC	Midyear 2022
Ben Kimbro	Midyear 2022
Best Best & Krieger LLP	Year-end 2021
Blake McDonald	Year-end 2021
Brendan Schubert	Year-end 2021
Brittany Webster	Year-end 2021
Chad Bradley	Year-end 2021
Chris Frech	Midyear 2022
Chris Slawinski	Year-end 2021
Christian Legal Society	Midyear 2022
Christopher Adamo	Year-end 2021
Chuck Levinus	Midyear 2022
Cobank, ACB	Year-end 2021
Craig Lindwarm	Midyear 2022
Dakota Fox	Midyear 2022
Daniel Faraci	Year-end 2021
Daniel Perrin	Midyear 2022
David Certner	Midyear 2022
David Sitcovsky	Year-end 2021
Dean Paranicas	Year-end 2021
Emily Durham	Midyear 2022
Eugene Trisko	Year-end 2021
Granite Peak Strategies, LLC	Year-end 2021
Holli Pandol	Year-end 2021
James Harley	Year-end 2021
James Kendrick	Year-end 2021
Jeffrey Levey	Midyear 2022
Jennifer Fox	Midyear 2022
Jim Driscoll	Midyear 2022
Johan Broen	Year-end 2021

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

Lobbyist	Reporting period
John Nobrega	Year-end 2021
Jonathan Harsch	Year-end 2021
Joshua Blume	Midyear 2022
Julia Ambrose	Midyear 2022
Kelly Scanlon	Midyear 2022
Kevin Price	Midyear 2022
Larry Blanchard	Midyear 2022
Laurin Baker	Midyear 2022
Lauryl Jackson	Year-end 2021
Lawrence Ryder	Midyear 2022
Linchpin Strategies, LLC	Year-end 2021
Lone Rock Strategies	Midyear 2022
Margaret Cekuta	Midyear 2022
Martha Newellkinsman	Midyear 2022
Mary Nabers	Midyear 2022
Maryanne Demarco	Year-end 2021
Maryscott Greenwood	Year-end 2021
Matthew Lucey	Midyear 2022
Matthew Macvicar	Midyear 2022
Maureen Duffy	Year-end 2021
Mr. Barry Szczesny	Midyear 2022
Mr. Louis Cherington	Year-end 2021
Noone Associates, LLC	Midyear 2022
OSF Healthcare System	Year-end 2021
Pat Younger	Midyear 2022
Philip W. Johnston Associates	Midyear 2022
Phoenix Global Organization Incorporated	Year-end 2021
Play-Book Policy LLC	Year-end 2021
Rachel Jones	Year-end 2021
Richard Kaye	Midyear 2022
Richard Rossi	Midyear 2022
Robert Horne	Year-end 2021
Sconset Strategies, LLC	Midyear 2022
Scott Danzis	Year-end 2021
Scott Dziengelski	Year-end 2021
Spilman Thomas & Battle, PLLC	Year-end 2021
Stacey Sprinkle	Year-end 2021

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

Lobbyist	Reporting period
Stephanie Gilligan	Midyear 2022
Steve Austria and Associates, LLC	Midyear 2022
Steven Bachmann	Year-end 2021
Suzi Plasencia	Year-end 2021
Tara Stutsman	Midyear 2022
University Of Colorado	Midyear 2022
Upstream Consulting, Inc.	Year-end 2021
US Inventor, Inc.	Year-end 2021
Vendorpass, Inc.	Year-end 2021

Source: Lobbying contributions database of the Secretary of the Senate. Year-end reports for calendar year 2021 and midyear reports for calendar year 2022. | GAO-23-105989

Appendix III: Objectives, Scope, and Methodology

Our objectives were to (1) determine the extent to which lobbyists are able to demonstrate compliance with the requirements for registrations and reports filed under the Lobbying Disclosure Act of 1995, as amended (LDA); (2) identify any challenges or potential improvements to compliance by lobbyists; and (3) describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) in its role in enforcing LDA compliance and any efforts it has made to improve that enforcement.¹

We used information in the lobbying disclosure database maintained by the Secretary of the Senate. 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. 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. 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 Senate 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 Senate database to sample LD-2 reports from the third and fourth quarters of 2021 and the first and second quarters of 2022, as well

¹For the purposes of our report, we use the term lobbyist to refer to individual lobbyists, lobbying firms (including self-employed individuals who are lobbyists), and organizations with in-house lobbyists, unless noted otherwise.

as for sampling year-end 2021 and midyear 2022 political contributions reports (LD-203).² We also used the database to match new client registrations (LD-1) with quarterly disclosure reports (LD-2). 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 of the Secretary of the Senate, who 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 100 LD-2 reports from the third and fourth quarters of 2021 and the first and second quarters of 2022.³ We removed reports with no lobbying activity or with income or expenses of less than \$5,000 from our sample.⁴ We drew our sample from 62,627 activity reports filed for the third and fourth quarters of 2021 and the first and second quarters of 2022 available in the public Senate 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 2013 to 2022 for the generalizable elements of our review. We found that results were generally consistent from year to year and there were few

²In previous years, we used the House database to select the sample LD-2 and LD-203 reports. However, after consultation with the Clerk of the House and the Secretary of the Senate we switched to selecting the sample from the Senate database because it contained more information from the LD-2 reports, including phone numbers and email addresses that made it easier to contact lobbyists.

³Our original sample included 116 randomly selected LD-2 reports—25 reports per quarter and four additional reports for each quarter as alternates. After notification of our review, one lobbyist was nonresponsive to requests for participation, one lobbyist (selected for two different LD-2 reports) did not schedule interviews for those clients despite our follow up contacts, one lobbyist could not be contacted, one lobbyist was excluded from participation due to hardship experienced by the lobbyists, and three lobbyists were removed from the sample because they had no lobbying activity in the sampled quarter. We selected eight alternates from the pool of additional reports and the remaining eight alternates were not used. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

⁴LD-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.

statistically significant changes (as noted in our report) after using a Bonferroni adjustment to account for multiple comparisons.⁵

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 that LD-2 reports have 95 percent confidence intervals of within plus or minus 12 percentage points or fewer of the estimate itself. We report the maximum margin of error of 12 percentage points, though individual estimates may have smaller margins of error.

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

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

After reviewing the survey results for completeness, we interviewed individual lobbyists or their designees 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 individual lobbyists properly disclosed their covered positions as required by the LDA. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Legistorm, and Google.

⁵A Bonferroni adjustment is a statistical adjustment designed to reduce the chance of making a type-1 inferential error, which 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.

Prior to 2008, individual lobbyists were only required to disclose covered official positions held within 2 years of registering as an individual 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 individual lobbyists first lobbied on behalf of the client. Lobbyists are required to disclose previously held covered official positions either on the 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. Where we found evidence that an individual 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. We did this to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if an individual lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation during the interview 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 not have identified 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 differ slightly from the minimum percentage estimates presented in prior reports.

We also reviewed the LD-1s for our sample to identify lobbyists that reported one or more affiliated organizations.⁶ This entailed searching the Secretary of the Senate and the Clerk of the House databases for the LD-

⁶An “affiliated organization” is an organization that both (1) contributes more than \$5,000 to the lobbying effort; and (2) actively participates in the planning, supervision, or control of the lobbying activities. See 2 U.S.C. § 1603(b)(3)). The term “affiliated organization” is not found in the law but defined in the LDA guidance. Office of the Clerk, U.S. House of Representatives, Secretary of the Senate, U.S. Senate, *Lobbying Disclosure Act Guidance* (Washington, D.C.: Feb. 28, 2021). See https://lobbyingdisclosure.house.gov/amended_lda_guide.html.

1s for each lobbyist in our sample. We found that for one lobbyist the LD-1 identified an affiliated organization, for six lobbyists the LD-1 was unavailable to review, and that the remaining 93 lobbyists did not identify an affiliated organization. We also interviewed all lobbyists in our sample about the status of affiliated organizations on the LD-2s and confirmed that only one lobbyist had identified an affiliated organization.

The Justice Against Corruption on K Street Act of 2018 (JACK Act) amended the Lobbying Disclosure Act of 1995. It requires that lobbyists disclose in their registrations and quarterly disclosure reports whether individual lobbyists have been convicted of certain criminal acts at the federal or state level. Offenses include bribery, extortion, embezzlement, an illegal kickback, tax evasion, fraud, conflict of interest, making false statements, perjury, or money laundering.

For any individual lobbyist who has been convicted of these offenses, lobbyists must provide the date of the conviction and a description of the offense. Lobbyists were required to begin disclosing this information in their first quarter 2019 LD-2 reports. For each individual lobbyist listed on LD-2 reports filed in 2021 and 2022 for the stratified sample of 100 LD-2s, we conducted a search to determine whether the lobbyists properly disclosed their criminal convictions as required by the LDA. We researched lobbyists' websites, LinkedIn, and Google to positively identify 256 individual lobbyists.

Once we positively identified individual lobbyists, we searched Accurant and Clear, two databases that compile records obtained from public and private sources, for any available information regarding criminal arrests or convictions. Where those search results were unclear, we followed up with criminal background checks. We then compared the results of our searches against criminal offenses specified by the JACK Act. Our research did not find any potential JACK Act violations.

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 lobbyist listed on the LD-2 reports in our random sample. Although this review represents a random selection of lobbyists, 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 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 2021

and the first and second quarters of 2022, we used data filed with the Secretary of the Senate 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 4,026, or 92.9 percent, of the 4,334 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 Senate and House identification numbers (which are 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 typographical errors. For these cases, we used professional judgment to determine whether cases with typographical errors 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 33,991 total LD-203 reports. The first sample contains 80 reports of the 9,967 reports with political contributions and the second contains 80 reports of the 24,024 reports listing no contributions. Each sample contains 80 reports from the year-end 2021 filing period and 80 reports from the midyear 2022 filing period.

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 lobbyists 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 tended to constitute a small minority of all listed contributions and cannot be verified against an external source.

Our sampling approach allows 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 2013 to 2022 and found no statistically significant differences after adjusting for multiple comparisons.⁷

To identify challenges to compliance or potential improvements, we sent a structured web-based survey to 116 lobbyists and obtained the views from 95 different lobbyists included in our sample on any challenges to compliance or potential improvements. The number of different lobbyists is 95 because five lobbyists did not respond to the survey and some lobbyists had more than one LD-2 report included in our sample. We calculated responses based on the number of different lobbyists that we contacted rather than the number of interviews. Prior to our calculations, we removed 16 duplicate lobbyists based on the most recent date of their responses.

To obtain lobbyists' 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.⁸

⁷We used a Bonferroni adjustment to account for the 9 pairwise tests for each item examined.

⁸Some lobbyists 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.

To describe the resources and authorities available to 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.

The mandate does not require us to identify lobbyists who failed to register and report in accordance with the LDA requirements or to determine for those lobbyists who did register and report whether all lobbying activity or contributions were disclosed. Therefore, this was outside the scope of our audit.

We conducted this performance audit from April 2022 to March 2023 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 IV: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Lisa Pearson (Assistant Director), Tyler Spunaugle (Assistant General Counsel), Erik Shive (Analyst-in-Charge), Mark Abraham, James Ashley, Daniel Bibeault, Troi Dixon, Joseph Fread, Caroline Johnson, Lydia Koeller, Amy Konstas, Krista Loose, Melanie Magnotto, Amanda Miller, Ulyana Panchishin, Robert Robinson, Dylan Stagner, Peter Verchinski, Tim Wexler, and Khristi Wilkins made key contributions to this report.

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