



441 G St. N.W.
Washington, DC 20548

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Accessible Version

Congressional Committees

2025 LOBBYING DISCLOSURE: Observations on Compliance with Requirements

Lobbyists are paid to influence the public decision-making process. Over time, questions about lobbyists' influence have led to calls for more transparency in lobbying activities. To increase awareness of these activities, Congress passed legislation to require lobbyists to publicly disclose certain activities. The Lobbying Disclosure Act of 1995, as amended (LDA), requires lobbyists to file quarterly lobbying disclosure (LD-2) reports and semiannual contribution (LD-203) reports.¹ Lobbyists are required to disclose lobbying income, certain criminal convictions, and political contributions in these reports, among other requirements. The LDA includes a provision for us to annually audit the extent of lobbyists' compliance with requirements under the act.² This 19th annual review responds to that statutory provision.

As with our prior reviews, this report (1) determines the extent to which lobbyists demonstrated compliance with federal lobbying reporting requirements, (2) identifies lobbyists' perspectives on challenges or potential improvements to compliance with quarterly reporting requirements, and (3) describes the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) and efforts the office has made to improve enforcement.³

To determine the extent to which lobbyists demonstrated compliance with reporting requirements, we analyzed a stratified random sample of 101 quarterly lobbying disclosure reports filed for the third and fourth quarters of calendar year 2024 and the first and second quarters of calendar year 2025. We interviewed each sampled lobbyist to (1) confirm key

¹Lobbying Disclosure Act of 1995 (LDA), Pub. L. No. 104-65 (1995), 109 Stat. 691, *codified at* 2 U.S.C. §§ 1601-1614; Honest Leadership and Open Government Act of 2007, Pub. L. No. 110-81, 121 Stat. 735 (2007); and Justice Against Corruption on K Street Act of 2018, Pub. L. No. 115-418, 132 Stat. 5440 (2019). The Justice Against Corruption on K Street Act of 2018 amended the LDA and 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. Committee reports indicate that the LDA was intended to promote transparency and accountability in the federal lobbying industry. See H. Rpt. 110-161, § 501 (2007); S. Rpt. 115-317 (2018).

²2 U.S.C. § 1614. The provision does not require us to identify lobbyist organizations that failed to register and report in accordance with LDA requirements. The provision also does not require us to determine whether reported lobbying activity or political contributions represented the full extent of lobbying activities that took place.

³For the purposes of this report, lobbying refers to lobbying at the federal government level. Under the LDA, a lobbyist is an individual who is employed or retained by a client for financial or other compensation for services that include more than one lobbying contact, other than an individual whose lobbying activities constitute less than 20 percent of the time engaged in the services provided by such individual to that client over a 3-month period. For ease of reporting, we also use the term lobbyist to include lobbying firms (including self-employed individuals who are lobbyists), organizations with in-house lobbyists, or lobbyists' representatives who met with us during our review, unless noted otherwise.

elements of LD-2 reports, such as the amount of income or expenses reported for lobbying activities; and (2) review written documentation confirming these elements, among other topics.⁴ We also analyzed a stratified random sample of 160 semiannual contribution reports from year-end 2024 and midyear 2025 by comparing them to data found in the Federal Election Commission's (FEC) political contributions database.⁵ This methodology allows us to generalize some reporting elements to the relevant population of LD-2 or LD-203 reports. We reviewed whether lobbyists listed on the LD-2 reports properly disclosed certain criminal convictions as required by the Justice Against Corruption on K Street Act of 2018 (JACK Act).

To identify any challenges or potential improvements to compliance, we interviewed lobbyists in the LD-2 sample to obtain their views on (1) the ease of complying with LD-2 reporting requirements, and (2) understanding lobbying terms, such as lobbying activities and issue codes, among others.

To describe the resources and authorities available to the USAO and its efforts to improve LDA enforcement, we reviewed USAO documents, analyzed USAO data, and interviewed USAO officials. A more detailed description of our methodology is provided in enclosure II.

We conducted this performance audit from May 2025 to June 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

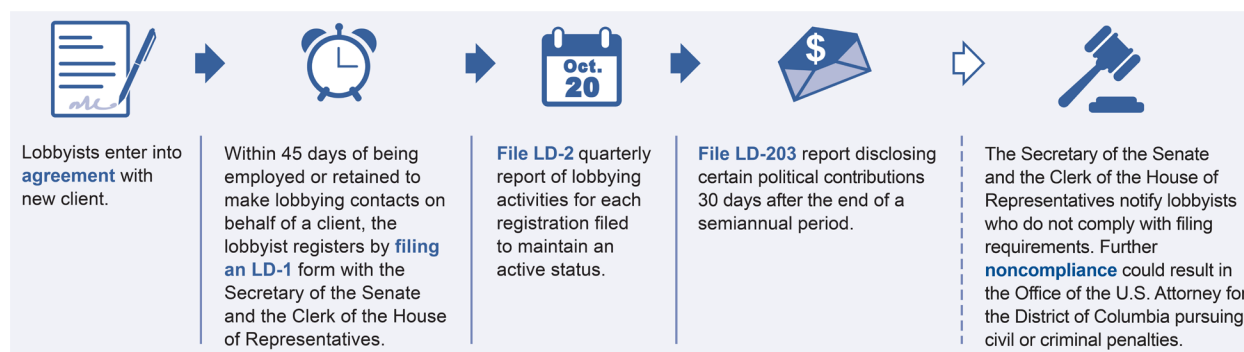
The LDA requires lobbyists to (1) register with the Secretary of the Senate and the Clerk of the House of Representatives, (2) file quarterly LD-2 reports disclosing their lobbying activities, and (3) file semiannual LD-203 reports disclosing political contributions, among other requirements.⁶ Figure 1 provides an overview of the registration and filing process.

⁴Lobbyists are not required 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 or expenses for at least 6 years after they file their reports.

⁵Enclosure I provides a list of lobbyists and clients in our sample of LD-2 reports and a list of lobbyists in our sample of LD-203 reports.

⁶The LDA refers to a lobbyist who files an initial registration (LD-1) as a registrant. See 2 U.S.C. § 1603. The LDA then requires the registrant to file an LD-2 and an LD-203. 2 U.S.C. § 1604(a), (d)(1). If 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).

Figure 1: Typical Lobbying Disclosure Process



Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. GAO (icons). | GAO-26-108486

LD-1. Lobbyists are required to register with the Secretary of the Senate and the Clerk of the House by completing an LD-1 form for each client if the lobbyists receive or expect to receive more than \$3,500 in income in a quarterly period from that client for lobbying activities.⁷ 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.⁸

LD-2. After filing an LD-1, lobbyists are required to submit an LD-2 report for each registration filed. On these reports, lobbyists report the name of their client, names of individuals conducting lobbying activities, codes describing general lobbying issue areas (referred to as issue area codes), houses of Congress lobbied, federal agencies lobbied, and income or expenses, among other items.

LD-203. The LDA also requires lobbyists to report certain political contributions semiannually in the LD-203 report. These reports must be filed 30 days after the end of a semiannual period by each lobbyist who has filed a registration and by each individual lobbyist listed on an LD-2 report.

The LDA, as amended by the JACK Act, requires that lobbyists disclose on their LD-1s and quarterly LD-2s whether individual lobbyists have been convicted of certain criminal acts at the federal or state level.⁹ Similarly, individual lobbyists are required to disclose previously held

⁷If 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 \$3,500 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 \$16,000 during a quarterly period. Amounts are adjusted for inflation and published in LDA guidance.

⁸2 U.S.C. § 1603(b)(3). The term affiliated organization is not found in statute but defined in the LDA guidance. See <https://lobbyingdisclosure.house.gov/ldaguidance.pdf>.

⁹Pub. L. No. 115-418, 132 Stat. 5440 (2019). Specifically, the act requires that, for any listed individual lobbyist who has been convicted of a covered 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.

covered positions (certain executive and legislative branch positions) on the LD-1 or on the first LD-2 where the individual lobbyist is added for that client.

The Secretary of the Senate and the Clerk of the House, along with the USAO, are responsible for ensuring LDA compliance. When lobbyists are not compliant with LDA filing requirements, the Secretary of the Senate and the Clerk of the House notify the lobbyist in writing. Subsequently, they are to refer to USAO lobbyists who fail to provide an appropriate response within 60 days of being notified. The USAO researches these referrals and contacts lobbyists to inform them that they are not in compliance and what they must do to reach compliance. If the USAO does not receive a response after 60 days, it decides whether to pursue a civil or criminal case against each noncompliant lobbyist.

Enclosure III describes key terms related to lobbying disclosures and enforcement.

Most Lobbyists Demonstrated Compliance with Federal Lobbying Reporting Requirements

We found that most lobbyists demonstrated compliance with lobbying reporting requirements by providing documentation confirming key elements of their quarterly LD-2 reports and accurately reporting contributions on their semiannual LD-203 reports.

Quarterly Lobbying Disclosure Reports

Most lobbyists (an estimated 80 percent or more) reporting \$5,000 or more in income or expenses provided written documentation to confirm key elements on their quarterly LD-2s, as shown in table 1.¹⁰ These estimates are generalizable to the population of LD-2s, do not represent statistically significant changes from 2024, and are generally consistent with estimates from prior years.¹¹

¹⁰Our sample includes 101 LD-2 reports. We discuss our methodology in enclosure II.

¹¹We conducted tests of significance for changes between 2025 and prior years, 2016 to 2024. However, the nature of our sample, which was relatively small and designed only to ensure reliable estimates for a specific year, makes it difficult to detect changes in the population over time. Where applicable, we report any statistically significant changes. Enclosure IV includes estimates from the past 10 years of our analysis on lobbying disclosure compliance, including those that were statistically different from 2025 estimates. During our 2025 review, we found that we had miscalculated a subset of our results from 2016 to 2024 related to issue area codes, federal agencies lobbied, and individual lobbyists. We have revised the affected estimates, or counts when estimates were unreliable. These revisions do not change our past findings that most lobbyists demonstrated compliance with reporting requirements. We report the revised results and related information in enclosures II, IV, and V.

Table 1: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation Confirming Key Reporting Elements, 2025

LD-2 reporting elements	Percentage of LD-2 reports with documentation confirming all relevant reporting elements
Income or expenses	94
Issue area codes	87
Lobbied Senate	84
Lobbied House of Representatives	82
Federal agencies lobbied	81
Individual lobbyists	80

Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 10 percentage points except for the estimate for federal agencies, which has a maximum margin of error of 14 percentage points. Issue area codes describe general lobbying issues, such as transportation.

Some reporting elements can include multiple items, such as issue area codes.¹² For most LD-2s, lobbyists provided documentation to confirm all or some of these items.

- **Income and expenses.** For an estimated 94 percent of LD-2s, lobbyists provided documentation confirming their income or expenses. However, about 2 percent of these LD-2s reported income or expenses that differed by \$10,000 or more from the amounts shown in their documentation.
- **Issue area codes.** For an estimated 87 percent of LD-2s, lobbyists provided documentation for all relevant issue area codes. For 3 percent of LD-2s, lobbyists provided documentation for some of the issue area codes. For the remaining 10 percent, lobbyists did not provide documentation.
- **Houses of Congress.** For most LD-2s (an estimated 83 percent), lobbyists indicated that they lobbied the Senate. For 84 percent of these LD-2s, lobbyists provided documentation confirming this activity. Similarly, for an estimated 86 percent of LD-2s, lobbyists indicated lobbying the House of Representatives. For 82 percent of these LD-2s, lobbyists provided documentation confirming this activity. For the remaining LD-2s, lobbyists did not provide documentation for related lobbying activities.
- **Federal agencies.** For about half of LD-2s (an estimated 50 percent), lobbyists indicated that they lobbied federal agencies. For 81 percent of these LD-2s, lobbyists provided documentation for all federal agencies they lobbied; for 2 percent, lobbyists provided documentation for some of the agencies; and for the remaining 17 percent, lobbyists did not provide documentation.
- **Individual lobbyists.** For an estimated 80 percent of LD-2s, lobbyists provided documentation for all individuals who engaged in lobbying activities. For 11 percent of LD-2s, lobbyists provided documentation for some of the individuals who engaged in

¹²Issue area codes describe general lobbying issues, such as transportation.

lobbying activities. For the remaining 10 percent, lobbyists did not provide documentation.¹³

Covered positions. For 2025, we estimated that about 22 percent of LD-2s may not have properly disclosed covered positions for individual lobbyists listed.¹⁴ This estimate is generalizable to the population of LD-2s and does not represent a statistically significant change from prior years.

Lobbyists amended nine LD-2s (out of 101 LD-2s in our sample) after we notified them of potential omissions or other reporting errors.¹⁵

Enclosure IV includes 10-year data on lobbying disclosure compliance and additional analysis on rounding errors for income or expenses, criminal conviction disclosures as required by the JACK Act, and affiliated organization disclosures.

Semiannual Contribution Reports

Based on our comparison of LD-203 reports and FEC data, we estimated that 7 percent of all LD-203 reports filed for the second half of 2024 and the first half of 2025 did not disclose one or more reportable contributions, as required by the LDA.¹⁶ In our sample of 160 LD-203 reports, we found that 10 reports with contributions and four reports without contributions did not disclose one or more reportable contributions. All 14 LD-203 reports we identified with missing contributions were amended in response to our review.¹⁷

Most Lobbyists Reported Some Level of Ease in Complying with Quarterly Reporting Requirements

Most lobbyists (85 out of 95) responding to our questions about ease of compliance reported that they found it “very easy” or “somewhat easy” to comply with LD-2 reporting requirements, as shown in table 2.¹⁸ Similarly, most lobbyists we interviewed reported that terms used in LD-2

¹³Percentages may not total to 100 due to rounding.

¹⁴This estimate has a maximum margin of error of 9 percentage points. Certain jobs in the executive and legislative branches, such as members of Congress, paid congressional staff, and high-ranking agency officials, are considered covered positions under the LDA. See enclosure III for a more detailed description of covered positions.

¹⁵Of the nine amended LD-2 reports, three were amended after we notified the lobbyists of our review but before we interviewed them. The remaining six reports were amended after we interviewed lobbyists to review their documentation.

¹⁶This estimate has a maximum margin of error of 5 percentage points.

¹⁷One lobbyist filed a partial amendment that included one of two missing contributions.

¹⁸Eleven lobbyists had two or more LD-2 reports in our sample. Therefore, we excluded duplicate responses from these lobbyists. See enclosure II for more details on our scope and methodology.

reporting were “very easy” or “somewhat easy” to understand in the context of meeting reporting requirements.¹⁹

Table 2: Ease of Complying with Quarterly Lobbying Reporting Requirements by Number of Lobbyists, 2025

Ease of compliance	Number of lobbyists
Very easy	49
Somewhat easy	36
Somewhat difficult or very difficult	10

Source: GAO interviews with lobbyists. | GAO-26-108486

Note: Due to the nature of GAO’s sample, these results cannot be generalized to the population of lobbyists. For additional information on GAO’s methodology, see enclosure II.

Enforcement Efforts and Percentage of Referrals Resolved Have Generally Increased After Earlier Declines

USAO officials stated they have adequate authorities and resources to enforce the LDA. This enforcement process, further described in enclosure VI, involves following up on referrals and notifying lobbyists that have not filed required lobbying disclosure and contribution reports of their reporting responsibilities. Below we discuss efforts the USAO has made to improve or increase enforcement, including any civil or criminal enforcement actions it has taken for LDA violations.

Authorities and resources. According to officials, the following personnel are assigned to enforce LDA requirements, as of February 2026:

- a full-time, permanent program compliance coordinator;
- three paralegal specialists, assigned part time; and
- various assistant U.S. attorneys, assigned as needed, to pursue criminal or civil penalties.²⁰

Enforcement. The USAO’s process for enforcing the LDA begins when the Secretary of the Senate and the Clerk of the House of Representatives notify the USAO through written referrals that lobbyists have not filed LD-2 or LD-203 reports as required by the LDA.²¹ The USAO

¹⁹We asked lobbyists to rate the following terms associated with LD-2 reporting requirements—lobbying definitions, lobbying activities, issue codes, covered positions, and terminating lobbyists. Enclosure IV includes lobbyists’ perspectives from the past 10 years on ease of understanding key lobbying terms.

²⁰A full-time civil investigator working on LDA enforcement retired in 2025. The USAO plans to fill this position in 2026.

²¹See 2 U.S.C. § 1605(a)(8).

categorizes referrals for failure to file LD-203s into two types: (1) LD-203(R) for lobbying firms, and (2) LD-203 for individual lobbyists with each firm.²²

In 2025, the USAO updated its enforcement process to automatically email lobbyists who failed to meet reporting deadlines. Although officials do not track response times, they reported that lobbyists have generally responded more quickly to emails than to letters or phone calls.

As of December 2025, the USAO received 12,391 referrals from the Secretary of the Senate and the Clerk of the House for failure to file LD-2, LD-203(R), and LD-203 reports for filing years 2016 through 2025.²³ About 46 percent of these referrals were compliant, meaning that the lobbyists filed the required report or reports, as of December 2025.²⁴ For pending (unresolved) referrals, USAO officials stated that further action is needed to locate lobbyists or obtain a response from lobbyists. For example, according to USAO officials, many of the LD-203 referrals are still pending because the individual lobbyists no longer lobby for the firms affiliated with the referrals.

We also analyzed changes in USAO's cumulative 10-year inventory of referrals from 2021 to 2025.²⁵ According to USAO data shown in figure 2, we found that the number of enforcement actions and the percentage of referrals that were compliant at the time of the annual snapshot have generally increased after some declines in preceding years.²⁶

²²LD-203(R) referrals are made when lobbying firms fail to file LD-203s disclosing the firms' contributions, as required. LD-203 referrals are made when lobbying firms' employees fail to file LD-203s disclosing the individual lobbyists' contributions, as required. The term "lobbying firms" 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.

²³For filing year 2025, the USAO received one LD-203(R) referral and no LD-203 referrals, as of December 2025. It expected to receive additional filing year 2025 LD-203(R) and LD-203 referrals in early 2026.

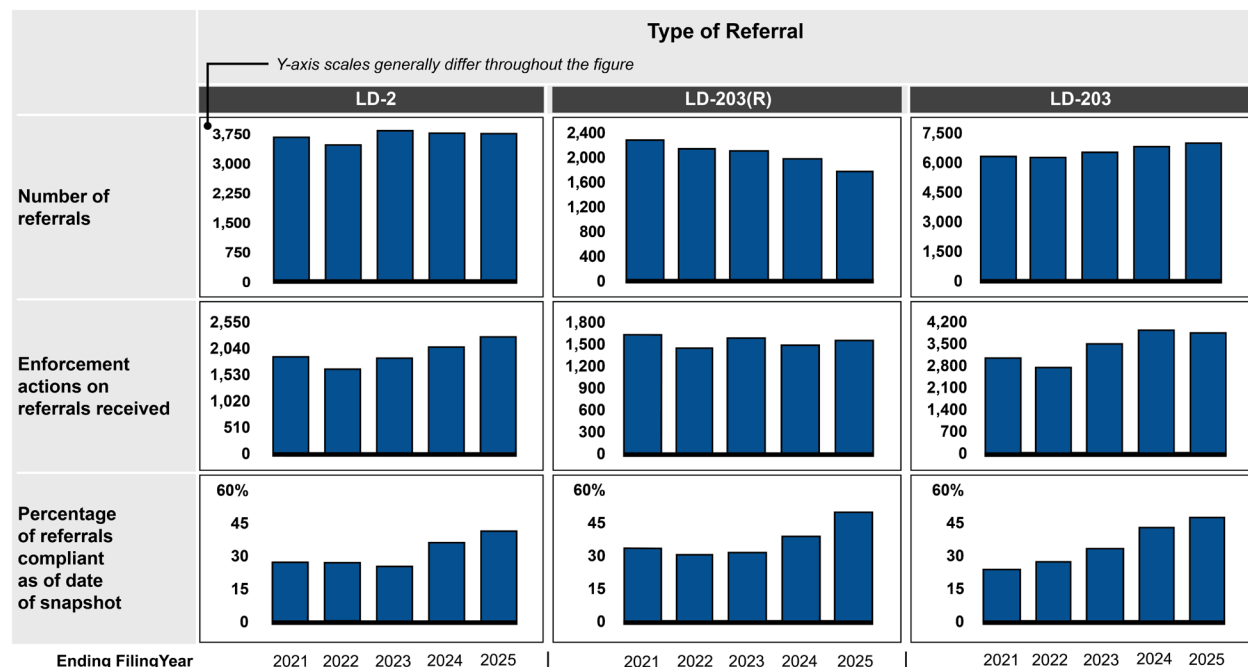
²⁴Status of enforcement efforts by filing year and type of referral, as of December 2025, can be found in enclosure IV.

²⁵The trend analysis begins with the 2021 inventory to ensure consistency in the ranges of years included in the data.

²⁶Figure 2 compares annual snapshots to indicate how they have changed each year. Each annual snapshot shows enforcement activity for the past 10 filing years.

Figure 2: Trends in Lobbying Disclosure Act Referrals and Enforcement Actions

10-Year Cumulative Totals Across Annual Snapshots, Ending Filing Years 2021–2025



Source: GAO analysis of U.S. Attorney's Office for the District of Columbia data. | GAO-26-108486

Note: Each data point represents a snapshot in time, typically taken in December or January, capturing cumulative referrals and enforcement actions for the previous 10 filing years ending in the labeled year. Cumulative totals vary because additional records are added over time for each filing year covered in the snapshots. Referrals notify the U.S. Attorney's Office for the District of Columbia (USAO) that lobbyists have not filed quarterly lobbying disclosure (LD-2) reports or semiannual contributions (LD-203) reports as required by law. The USAO categorizes referrals for failure to file LD-203s into two types: (1) LD-203(R) for lobbying firms, and (2) LD-203 for individual lobbyists with each firm.

Status of civil and criminal enforcement actions. USAO officials did not report taking any civil or criminal enforcement actions for LDA violations against lobbyists in 2025. Similarly, USAO officials stated that, as of December 2025, the Department of Justice has not brought any prosecutions related to nondisclosure of relevant crimes under the JACK Act since the law's enactment.

Agency Comments

We provided a draft of this report to the Department of Justice for review and comment. The Department of Justice provided 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 the appropriate congressional committees. In addition, this report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at VanarsdaleL@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this report. In addition, Yvonne Jones (Director), Elizabeth Fan (Assistant Director), Peter Beck (Analyst in Charge), Harry Bernholz, Daniel Bibeault, Luke Castro, Zachary Conti, Amalia Konstas, Krista Loose, Sheila R. McCoy, Monique

Nasrallah, Robert Robinson, Jason Rodriguez, Rebecca Sero, Dylan Stagner, Peter Verchinski, and Crystal Wesco made key contributions to this report.

Assisting with lobbyist file reviews were Nicole Annunziata, Colenn Berracasa, Devin Braun, Colleen Corcoran, Justine D'Souza, Jesse Mitchell, Felix Muniz, Nathan Parmeter, Alan Rozzi, Susan Sato, and Trevor Warner.

//SIGNED//

Lisa Van Arsdale
Acting Director, Strategic issues

Enclosures – 7

List of Committees

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

The Honorable Chuck Grassley
Chairman
The Honorable Richard J. Durbin
Ranking Member
Committee on the Judiciary
United States Senate

The Honorable Mitch McConnell
Chairman
The Honorable Alex Padilla
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 Jamie Raskin
Ranking Member
Committee on the Judiciary
House of Representatives

The Honorable James Comer
Chairman
The Honorable Robert Garcia
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Enclosure I: List of Lobbyists from the Random Samples of Quarterly Lobbying Disclosure Reports and Semiannual Contribution Reports

Table 3 lists the lobbyists and clients from the randomly selected quarterly lobbying disclosure (LD-2) reports in our sample. We removed some reports from the original sample because the lobbyist was unable to participate in our review or did not lobby in the sampled quarter. Table 3 includes the reports we used to assess lobbyists' compliance and does not include reports we removed or did not need (e.g., alternates) for the assessment. For additional details on our methodology, see enclosure II. Tables 4 and 5 list the lobbyists from the randomly selected semiannual contribution (LD-203) reports in our sample, with and without contributions, respectively.

Table 3: Names of Lobbyists and Clients Listed on Random Sampling of Quarterly Lobbying Disclosure (LD-2) Reports Filed for the Third and Fourth Quarters of 2024 and First and Second Quarters of 2025

Lobbyists	Clients
A1.9 STRATEGIES LLC	THRUVISION AMERICA
A10 ASSOCIATES, LLC	BLINK CHARGING CO.
AKERMAN LLP	CITY OF ALAMEDA, CALIFORNIA
ALPINE GROUP PARTNERS, LLC.	ADTALEM GLOBAL EDUCATION, INC.
ALSTON & BIRD LLP	COLORADO HOSPITAL ASSOCIATION
AWSOM ASSOC	HOLY NAME MED CTR
BAKER & HOSTETLER LLP	EQUITY MARKETS ASSOCIATION
BALLARD PARTNERS	APOTEX CORP.
BALLARD PARTNERS	EXTHERA MEDICAL CORPORATION
BECKER & POLIAKOFF, P.A.	CITY OF NORTH LAUDERDALE, FL
BETA TECHNOLOGIES	BETA TECHNOLOGIES
BGR GOVERNMENT AFFAIRS	WK KELLOGG CO (FKA KELLOGG COMPANY)
BGR GOVERNMENT AFFAIRS	BENTLEY SYSTEMS, INCORPORATED
BGR GOVERNMENT AFFAIRS	QUOTE VELOCITY
BGR GOVERNMENT AFFAIRS	SELECT MEDICAL CORPORATION
BRACEWELL LLP	SALT RIVER PROJECT
BROWN & FORTUNATO, P.C.	AMERICAN ASSOCIATION FOR HOMECARE (AAHOMECARE)
BUCHANAN INGERSOLL & ROONEY PC	PORT AUTHORITY OF ALLEGHENY COUNTY D/B/A PITTSBURGH REGIONAL TRANSIT
BUCHANAN INGERSOLL & ROONEY PC	WHEMCO, INC. (FORMERLY LEHIGH HEAVY FORGE CORP.)
C3.AI	C3.AI
CAPITOL COUNSEL LLC	WESTLAKE CHEMICAL PARTNERS LP
CAPITOL POINT GROUP, LLC	MERIDIAM INFRASTRUCTURE
CAPROCK STRATEGIES, LLC	AMERICAN FROZEN FOOD INSTITUTE
CGCN GROUP, LLC	OUTSCHOOL.ORG
COGENT STRATEGIES LLC	LPA ENVIRONMENTAL FUND, LLC
CORNERSTONE GOVERNMENT AFFAIRS, INC.	NATIONAL HOCKEY LEAGUE
CROSSROADS STRATEGIES, LLC	AIR PRODUCTS AND CHEMICALS, INC.
DA VINCI GROUP	WALK THE TALK AMERICA

DGA GROUP GOVERNMENT RELATIONS LLC	DENTONS US LLP ON BEHALF OF DEKALB COUNTY, GEORGIA
DYKEMA GOSSETT PLLC	HEALTH ALLIANCE PLAN
EASTERSEALS NEW JERSEY	EASTERSEALS NEW JERSEY
EFB ADVOCACY, LLC	FOX CORPORATION
EMD MILLIPORE CORPORATION	EMD MILLIPORE CORPORATION
FEDERATION OF AMERICAN SOCIETIES FOR EXPERIMENTAL BIOLOGY	FEDERATION OF AMERICAN SOCIETIES FOR EXPERIMENTAL BIOLOGY
FORBES-TATE	MERCK KGAA DARMSTADT GERMANY
FORBES-TATE	ALEXION PHARMACEUTICALS, INC.
FORESIGHT LAW + POLICY PLLC	COLLEGE IN HIGH SCHOOL ALLIANCE
FS VECTOR LLC	KILN USA INC
GORMAN STRATEGY GROUP, TOO	VIASAT, INC.
GOVERNMENT COUNSEL, LLC	HEALTHCARE DISTRIBUTION ALLIANCE
H&M STRATEGIES LLP	ETSY, INC.
HARBINGER STRATEGIES, LLC	AMERICAN BANKERS ASSOCIATION
HAWKEYE 360 INC.	HAWKEYE 360 INC.
HOLLAND & KNIGHT LLP	OCCIDENTAL PETROLEUM CORPORATION
ICEBREAKER STRATEGIES, LLC	ZENO POWER SYSTEMS, INC.
INNOVATIVE FEDERAL STRATEGIES, LLC	SKYWATER TECHNOLOGY FOUNDRY
INTEL CORPORATION	INTEL CORPORATION
INVARIANT LLC	OSMO LABS PBC FKA OSMO LABS
INVARIANT LLC	FLEXA INC.
K&L GATES, LLP	USALCO
K&L GATES, LLP	ZENO POWER SYSTEMS, INC.
KAZMI ADVISORS, LLC	CHICAGO COMMONS ASSOCIATION
KILEY CAPITOL SOLUTIONS, LLC	LOWE SYNDROME ASSOCIATION
KIT BOND STRATEGIES	BIG 12 CONFERENCE
KOUNTOUPES DENHAM CARR & REID, LLC	AMERICA'S HEALTH INSURANCE PLANS OBO COALITION AGAINST SURPRISE MEDICAL BILLING
LANGLEY CONSULTING, LLC	BOCKORNY GROUP, INC. ON BEHALF OF MEDGENE LABS
LEEWARD RENEWABLE ENERGY, LLC	LEEWARD RENEWABLE ENERGY, LLC
MAYER BROWN LLP	CHUBB INA HOLDINGS, INC. (FORMERLY ACE INA HOLDINGS, INC.)
MCCAULLEY & COMPANY	CITY OF PAINESVILLE
MEHLMAN CONSULTING, INC.	PROVIDENCE ST. JOSEPH HEALTH
MELTSNER STRATEGIES, LLC	NATIONAL ACTIVE AND RETIRED FEDERAL EMPLOYEES ASSOCIATION
MERCHANT MCINTYRE & ASSOCIATES, LLC	MOUNTAIN HEALTH NETWORK
MILLER STRATEGIES, LLC	GLOBAL BUSINESS ALLIANCE
MORAN GLOBAL STRATEGIES, INC.	GLOBAL HERITAGE ALLIANCE
MS. MARLA GROSSMAN	ACG ADVOCACY ON BEHALF OF THE SONGWRITERS GUILD OF AMERICA
MUNK POLICY & LAW	UNFAIR USER FEES ON INTERNATIONAL AVIATION COALITION, C/O WHEELS UP EXPERIENCE
NATIONAL AUDUBON SOCIETY, INC.	NATIONAL AUDUBON SOCIETY INC
NEW CENTURY GOVERNMENT AFFAIRS (F/K/A TERRENCE C. WOLFE)	HERNANDO COUNTY SCHOOL DISTRICT

NVG, LLC	NATIONAL CONFECTIONERS ASSOCIATION
NWG ADVOCACY LLC	HUMANE SOCIETY LEGISLATIVE FUND
OGR	RGC RESOURCES, INC.
OGR	AMERICAN PROPERTY CASUALTY INSURANCE ASSOCIATION
PARK GOVERNMENT RELATIONS, LLC	MEDICOM TECHNOLOGIES, INC
PENN AVENUE PARTNERS	UNITEDHEALTH GROUP, INC.
PEYSER ASSOCIATES LLC	KADESH & ASSOCIATES ON BEHALF OF CALIFORNIA HIGH SPEED RAIL AUTHORITY
PITNEY BOWES INC.	PITNEY BOWES INC.
PORTER GROUP, LLC	ICARUS DEVICES
PUTALA STRATEGIES	PARTNER THERAPEUTICS
RUBIN, TURNBULL & ASSOCIATES	ECHO 1 EMERGENCY LOGISTICS
S-3 GROUP	PARSONS CORPORATION
SMITH GARSON FKA SMITH DAWSON & ANDREWS	CITY OF FONTANA
SONY PICTURES ENTERTAINMENT INC.	SONY PICTURES ENTERTAINMENT INC.
SQUIRE PATTON BOGGS	ENERGY MARKETERS OF AMERICA
SQUIRE PATTON BOGGS	BUNGE NORTH AMERICA, INC.
STEPHEN WARD CONSULTING, LLC	HUBBARD BROADCASTING
STRATEGIC MARKETING INNOVATIONS	RELATIVITY SPACE
TAFT STETTINIUS & HOLLISTER LLP DBA TAFT ADVISORS LLC FKA (TAFT, STETTINIUS & HOLLISTER, LLP)	JTEKT NORTH AMERICA
TARPLIN, DOWNS & YOUNG, LLC	BREAKTHROUGH T1D (FKA JUVENILE DIABETES RESEARCH FOUNDATION INTERNATIONAL)
TARPLIN, DOWNS & YOUNG, LLC	ADVAMED
TAUZIN CONSULTANTS, LLC	RAZORMETRICS
THE FERGUSON GROUP	NATIONAL STRIPPER WELLS ASSOCIATION
THE NIMITZ GROUP LLC	AVALON ACTION ALLIANCE
THE ROOSEVELT GROUP	POSE METHOD, INC
THOLOS GOVERNMENT RELATIONS	NATIONAL RETAIL FEDERATION
THORN RUN PARTNERS	CITY OF MESA, AZ
TIBER CREEK ASSOCIATES OF CAPITOL HILL, INC.	CAPITAL FUNDING GROUP INC
TONSEND PUBLIC AFFAIRS, INC	CITY OF LIVERMORE
VENN STRATEGIES	BURNS & MCDONNELL ENGINEERING COMPANY INC
VENTURE GOVERNMENT STRATEGIES, LLC (FKA HOBART HALLAWAY & QUAYLE VENTURES, LLC)	MEIJER, INC.
WATER STRATEGIES, LLC	WATER PROFESSIONALS INTERNATIONAL

Source: Lobbying disclosure database of the Secretary of the Senate. | GAO-26-108486

Note: Names are duplicated from the LD-2.

Table 4: Names of Lobbyists Listed on Random Sampling of Semiannual Contribution (LD-203) Reports with Contributions Listed, Filed Year-End 2024 or Midyear 2025

Lobbyists	Reporting Period
DAVID ADELMAN	Year-end 2024
AMERICAN ACADEMY OF DERMATOLOGY	Year-end 2024
AMERICAN RESORT DEVELOPMENT ASSOCIATION	Year-end 2024

MATTHEW BELL	Midyear 2025
THOMAS BOODRY	Midyear 2025
CHRIS BRAVACOS	Year-end 2024
MATT BRAVO	Year-end 2024
ETHAN BREITLING	Year-end 2024
KELLI BRIGGS	Midyear 2025
BRYAN CAVE LEIGHTON PAISNER LLP	Year-end 2024
BRIAN CAIN	Midyear 2025
CALPINE CORPORATION	Midyear 2025
DAVID CASEY	Midyear 2025
KATHERINE CHILDRESS	Year-end 2024
WILLIAM CORTESE	Midyear 2025
JAY CRANFORD	Midyear 2025
MARY CRONIN	Midyear 2025
EDWARD DAMICO	Year-end 2024
NATHAN DASCHLE	Year-end 2024
CARLTON DAVIS	Midyear 2025
CHONYA DAVIS JOHNSON	Midyear 2025
SCOTT ELIAS	Midyear 2025
JAMES FARRELL	Year-end 2024
SCOTT FERSON	Year-end 2024
MATTHEW FERY	Midyear 2025
PETER FILON	Year-end 2024
DAVID FRANASIAK	Year-end 2024
FORD MOTOR COMPANY	Midyear 2025
BELINDA GARZA HARTWIG	Midyear 2025
PRIYA GHOSH AHOLA	Year-end 2024
JOHN HALLIWELL	Midyear 2025
LEDA HUTA	Year-end 2024
ABIGAIL JAGODA	Year-end 2024
BRIAN JOHNSON	Midyear 2025
KINSEY JOLLIFF	Year-end 2024
JENNIFER JONES	Midyear 2025
SARAH JONES	Midyear 2025
PATRICK KILCUR	Midyear 2025
CHARLES KOLLING	Year-end 2024
NICK KOLOVOS	Year-end 2024
ANDREW LADNER	Midyear 2025
STACEY LEAVANDOSKY	Year-end 2024
ROBERT LEHMAN	Midyear 2025
DAVID LESSTRANG	Year-end 2024
CHASSENY LEWIS	Year-end 2024
CRAIG LINK	Midyear 2025
JOHN MCALLISTER	Midyear 2025

JESSELYN MCCURDY	Year-end 2024
SEAN MCGLYNN	Midyear 2025
MCKESSON CORPORATION & AFFILIATES U.S. ONCOLOGY AND RX SAVINGS SOLUTIONS (FORMERLY MCKESSON CORP)	Midyear 2025
ELIZABETH MCNEIL	Year-end 2024
ROBERT MOSS	Midyear 2025
JOHN MURRAY	Year-end 2024
NATIONAL AUTOMOBILE DEALERS ASSOCIATION	Year-end 2024
NATIONAL MINING ASSOCIATION	Year-end 2024
BRENDAN NEAL	Year-end 2024
NUCOR CORPORATION	Midyear 2025
JAMES OKEEFFE	Year-end 2024
TODD OLSEN	Year-end 2024
JONATHAN PAWLOW	Midyear 2025
RACHEL PEARSON	Midyear 2025
PEPSICO, INC	Year-end 2024
PROFESSIONAL SERVICES COUNCIL	Year-end 2024
WILLIAM RAHN	Year-end 2024
REGIONS FINANCIAL CORPORATION POLITICAL ACTION COMMITTEE	Midyear 2025
MATTHEW REITER	Midyear 2025
RISING TIDE ASSOCIATES	Midyear 2025
KATE ROSE	Midyear 2025
REBECA SHACKLEFORD	Year-end 2024
SIERRA CLUB	Midyear 2025
SMALL BUSINESS INVESTOR ALLIANCE	Midyear 2025
SPARK THERAPEUTICS, INC.	Midyear 2025
ALLEN THOMPSON	Year-end 2024
TRACTION STRATEGIC	Midyear 2025
KAREN TRAMONTANO	Year-end 2024
TROUTMAN PEPPER LOCKE, LLP (FKA TROUTMAN PEPPER HAMILTON SANDERS, LLP)	Year-end 2024
UNITEDHEALTH GROUP, INC.	Midyear 2025
GREGORY WALDEN	Year-end 2024
RICHARD WARD	Midyear 2025
WINE INSTITUTE	Year-end 2024

Source: Lobbying contribution database of the Secretary of the Senate. Year-end reports for calendar year 2024 and midyear reports for calendar year 2025. | GAO-26-108486

Note: Names are duplicated from the quarterly lobbying disclosure report.

Table 5: Names of Lobbyists Listed on Random Sampling of Semiannual Contribution (LD-203) Reports Without Contributions Listed, Filed Year-End 2024 or Midyear 2025

Lobbyists	Reporting Period
CHELSEA BARNES	Year-end 2024
ADVOCUS PARTNERS	Midyear 2025
AMERICAN SOCIETY OF RADIOLOGIC TECHNOLOGISTS	Midyear 2025

ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS	Midyear 2025
CHARLES BASS	Midyear 2025
BOND DEALERS OF AMERICA	Year-end 2024
BRIDGE BIOPHARMA, INC.	Year-end 2024
JUSTIN BROWN	Year-end 2024
ANDREW BUNKER	Midyear 2025
CAMGIAN CORPORATION	Midyear 2025
ALEXANDRA CAMPAU	Midyear 2025
DENISE CARDMAN	Year-end 2024
TIFFANY CARTER	Midyear 2025
CASCADE PUBLIC AFFAIRS	Midyear 2025
CHIME FINANCIAL, INC.	Year-end 2024
DELLA CRONIN	Year-end 2024
KATHERINE DAPPER	Midyear 2025
DA VINCI GROUP	Year-end 2024
GREG DOGGETT	Midyear 2025
DOWNS GOVERNMENT AFFAIRS	Year-end 2024
EDGE CREEK PARTNERS	Year-end 2024
GD MOUNTAIN INSIGHTS, LLC	Midyear 2025
NATHAN GLASSEY	Year-end 2024
GORDON THOMAS HONEYWELL GOVERNMENTAL AFFAIRS	Midyear 2025
CHARLIE HARMAN	Midyear 2025
DOUGLAS HARPEL	Year-end 2024
ZACHARY HARRIS	Year-end 2024
STEPHEN HOFMANN	Midyear 2025
RICHARD F. HOHLT	Year-end 2024
ILLINOIS HEALTH & HOSPITAL ASSOCIATION (FORMERLY ILLINOIS HOSPITAL ASSOCIATION)	Midyear 2025
VICKI ISEMAN	Year-end 2024
TYLER JENSEN	Midyear 2025
SARAH JUBBER	Midyear 2025
SAMIR KAPADIA	Year-end 2024
TERRI LAKOWSKI	Midyear 2025
LEEWARD RENEWABLE ENERGY, LLC	Year-end 2024
STEVE LENKART	Year-end 2024
REBECCA LEVIN	Midyear 2025
ALYSON LEWIS	Midyear 2025
LAURA LINDERMAN BARKER	Year-end 2024
IAN LYLE	Year-end 2024
MATTHEW MARSH	Midyear 2025
JUDITH MARTIN CADORE	Year-end 2024
DEANA MCRAE	Year-end 2024
BRANDON MORTON	Year-end 2024
MR. BARRY STRUMPF CONSULTING	Midyear 2025

MR. THOMAS R. H. GLASS	Midyear 2025
ELIZABETH MURPHY	Midyear 2025
MWMURRAY CONSULTING LLC	Year-end 2024
MICHELLE NAWAR	Year-end 2024
MADALYN NEWS	Midyear 2025
EMILY PATT	Midyear 2025
JESSICA POWELL	Year-end 2024
MICHAEL POWELL	Year-end 2024
KATHERINE RAETZ	Midyear 2025
RANDOLPH E. CLOUD & ASSOCIATES	Year-end 2024
BRANDON REAVIS	Year-end 2024
STEFANIE RINEHART	Year-end 2024
JOSHUA RODRIGUEZ	Year-end 2024
RANDALL ROSS	Midyear 2025
LUCY SHAW	Year-end 2024
ANDREW SIGMON	Midyear 2025
PATRICK SPAULDING	Midyear 2025
CONNOR SPELLISCY	Midyear 2025
ST. BALDRICK'S FOUNDATION	Midyear 2025
MEGAN STOCKHAUSEN	Year-end 2024
KAREN STUDWELL	Year-end 2024
JAMES STURSBERG	Year-end 2024
MEGHAN TAIRA	Midyear 2025
JEANETTE TEJEDA DE GOMEZ	Midyear 2025
PHILIP THEVENET	Year-end 2024
CHRISTOPHER THOMAS	Year-end 2024
TIMMONS CONSULTING	Midyear 2025
JIM TRAVIS	Year-end 2024
BILLY VALENTINE	Midyear 2025
KEVIN WADZINSKI	Year-end 2024
WILDLIFE CONSERVATION SOCIETY	Midyear 2025
RICH WILTSHIRE-GORDON	Midyear 2025
CHARLOTTE WOODWARD	Midyear 2025
ANGELA ZIMMERMAN	Year-end 2024

Source: Lobbying contribution database of the Secretary of the Senate. Year-end reports for calendar year 2024 and midyear reports for calendar year 2025. | GAO-26-108486

Note: Names are duplicated from the quarterly lobbying disclosure report.

Enclosure II: Objectives, Scope, and Methodology

Our objectives were to (1) determine the extent to which lobbyists demonstrated compliance with reporting requirements under the Lobbying Disclosure Act of 1995, as amended (LDA), for reports filed in 2024 to 2025; (2) identify lobbyists' perspectives on challenges or potential improvements to compliance with quarterly reporting requirements; 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 the office has made to improve that enforcement.²⁷

To address these objectives, we obtained information from 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. Based on our review of this information, we determined that Senate data were sufficiently reliable for our purposes.

We used the Senate lobbying disclosure database to draw a sample of quarterly disclosure (LD-2) reports from the third and fourth quarters of 2024 and the first and second quarters of 2025, to draw a sample of year-end 2024 and midyear 2025 contribution reports (LD-203), and to download documents associated with these samples (e.g., amended LD-2 reports).

We did not evaluate the Offices of the Secretary of the Senate or the Clerk of the House of Representatives, both of which have key roles in the lobbying disclosure process. However, we consulted with officials from these offices, who provided us with background information on the disclosure process.

To address our first objective and assess the extent to which lobbyists provided evidence of their compliance with reporting requirements, we examined a stratified random sample of 101 LD-2 reports from the third and fourth quarters of 2024 and the first and second quarters of 2025.²⁸ We removed reports with no lobbying activity and with income or expenses of less than \$5,000 from our sample.²⁹ We drew our sample from the population of 71,497 LD-2 reports filed for the third and fourth quarters of 2024 and the first and second quarters of 2025 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 2016 to 2025 for the generalizable elements of our review. We found that results were generally consistent from year to year and statistically

²⁷For the purposes of our report, lobbying refers to lobbying at the federal government level. Also, we use the term lobbyist to refer to individual lobbyists, lobbying firms (including self-employed individuals who are lobbyists), organizations with in-house lobbyists, and lobbyists' representatives who met with us during our review, unless noted otherwise.

²⁸Our original sample included 116 randomly selected LD-2 reports—25 reports per quarter and four additional reports for each quarter as alternates. We removed one LD-2 from the sample because the lobbyist associated with it was unable to participate in our review and one LD-2 because the lobbyist had no lobbying activity in the sampled quarter. We selected three alternates from the pool of additional reports, including one to improve the precision of our estimates. We did not use the remaining 13 alternates. Enclosure I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

²⁹LD-2 reports with no lobbying issue activity and reports with less than \$5,000 in reported income or expenses were removed from the sample because they did not contain verifiable information on income, expenses, or activity.

significant changes were not common after using a Bonferroni adjustment to account for multiple comparisons.³⁰ Where applicable, we reported any statistically significant changes.

Our sample is based on a stratified random selection and is only one of many samples that we could have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our sample's results as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples that we could have drawn. The percentage estimates for this year's LD-2 sample have 95 percent confidence intervals within 10 percentage points of the estimate itself, except for the estimate for lobbyists with documentation for lobbying federal agencies, which has a maximum margin of error of 14 percentage points. Individual estimates for this year's LD-2 sample may have smaller margins of error.

During our 2025 review, we found that we had miscalculated a subset of our results from 2016 to 2024 related to issue area codes, federal agencies lobbied, and individual lobbyists. Specifically, we included all issue area codes, agencies, and lobbyists listed on the LD-2 rather than only those that lobbyists confirmed to be relevant for that quarter.³¹ As a result, our estimates undercounted the number of lobbyists that demonstrated compliance with these reporting requirements by up to 11 percentage points. We have updated our calculations and are reporting corrected results for 2016 to 2024 in enclosures IV and V. These revisions do not change our past findings that most lobbyists demonstrated compliance with reporting requirements.

Using a structured interview, we asked all lobbyists in our sample the same standardized questions to confirm key elements of their filed LD-2 reports, including

- the amount of income or expenses reported for lobbying activities,
- the names of the lobbyists in the report,
- the houses of Congress and the federal agencies that they lobbied, and
- the issue area codes to describe their lobbying activity.³²

We also asked lobbyists or their designees to provide written documentation confirming these reported LD-2 elements, which we reviewed during the interviews.

Prior to each interview, we researched whether individual lobbyists properly disclosed their covered positions as required by the LDA. We reviewed lobbyists' previous work histories by searching lobbying firms' websites and LegiStorm. Prior to 2008, individual lobbyists were only required to disclose covered official positions held within 2 years of registering as an individual

³⁰A 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.

³¹Issue area codes describe general lobbying issues, such as transportation.

³²Although 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.

lobbyist for the client. The Honest Leadership and Open Government Act of 2007 amended the LDA to require disclosure of covered positions held 20 years before the date the individual lobbyists first lobbied on behalf of the client.³³

Individual lobbyists are required to disclose previously held covered official positions either on their registration (LD-1) or on the first LD-2 where the individual lobbyist is added for that client. Based on our research, if the listed lobbyist appeared to have held a covered position that was not disclosed, we asked for an explanation during the interview to ensure that our research was accurate. Despite these discussions and our research, we cannot be certain that we identified all covered positions lobbyists held.

To determine whether lobbyists in our LD-2 sample worked with affiliated organizations, we reviewed lobbying disclosure reports and interviewed lobbyists.³⁴ Prior to interviews, we reviewed the LD-2 reports in our sample, as well as the LD-1s associated with them to identify whether lobbyists listed one or more affiliated organizations. During interviews, we also asked lobbyists whether they worked with affiliated organizations on behalf of the client listed on that LD-2 during the quarter of the LD-2 we selected. In discussing lobbyists' work with affiliated organizations, we relied on information lobbyists self-report because no independent or outside source exists that would allow us to verify the information they provide.

To determine whether individual lobbyists in our sample of LD-2 reports complied with the Justice Against Corruption on K Street Act of 2018 (JACK Act), we reviewed their criminal background records. First, we used lobbyists' websites and internet searches to positively identify these lobbyists. Then, we downloaded criminal background records on these lobbyists from the Accurant and CLEAR databases. These databases rely on public and private sources and include information such as criminal arrests or convictions. Based on these records, we determined whether evidence indicates that lobbyists had committed a reportable crime under the JACK Act.³⁵ When CLEAR and Accurant reports were unclear (i.e., we could not determine whether the lobbyist had been convicted of relevant crimes), we conducted additional criminal background checks.

To determine the extent to which lobbyists accurately reported information on their LD-203 reports as required by the LDA, we analyzed a stratified random sample of LD-203 reports. The sample contains 80 reports that listed political contributions and 80 reports that did not list political contributions. In each category, half are from the year-end 2024 filing period and half are from the midyear 2025 filing period. We drew our sample from the population of 35,735 LD-203 reports, which included 17,792 year-end 2024 reports (5,508 listed political contributions

³³Pub. L. No. 110-81, § 208 121 Stat. 735, 748 (2007).

³⁴An 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" itself 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, 2025). See <https://lobbyingdisclosure.house.gov/ldaguidance.pdf>, accessed March 5, 2026.

³⁵The LDA, as amended by the JACK Act, requires that for any listed individual lobbyist who has been convicted of a covered 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.

and 12,284 did not) and 17,943 midyear 2025 reports (5,002 listed political contributions and 12,941 did not).³⁶

We compared the contents of the LD-203 reports in our sample to corresponding political contribution data found in the publicly available Federal Election Commission's (FEC) political contributions database. This comparison allowed us to determine whether each LD-203 report contained all political contributions listed in the FEC data, as required by the LDA. In cases where we found contributions in the FEC database that were not included on the associated LD-203 reports, we asked lobbyists to explain why the contributions were missing. We then analyzed the information and documentation lobbyists provided to make a final determination on whether the lobbyists should have listed the contributions on their LD-203 reports.

To assess whether the FEC's data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and consulted with knowledgeable FEC officials. Based on our review of this information, we determined that FEC data were sufficiently reliable for our purposes.

Our sampling approach allows us to generalize our estimates of LD-203 accuracy to either the population of LD-203 reports with contributions or reports without contributions with a 95 percent confidence interval within 5 percentage points. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2016 to 2025. We found no statistically significant differences after adjusting for multiple comparisons.³⁷

To address our second objective to identify lobbyists' perspectives on challenges or potential improvements to compliance, we asked lobbyists during our interviews to rate their ease of complying with LD-2 quarterly reporting 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 terms associated with LD-2 reporting requirements. These terms included lobbying definitions, lobbying activities, issue codes, covered positions, and terminating lobbyists. We calculated 95 responses because 11 lobbyists had two or more LD-2 reports in our sample. For these lobbyists, we retained only the most recent response.

To address our third objective to describe the resources and authorities available to the USAO and efforts the office has made to improve its LDA enforcement, we analyzed information, data, and documents we obtained from the USAO. Specifically, we interviewed USAO officials, analyzed data from their internal tracking system for LDA referrals and enforcement actions, and reviewed their semiannual reports to Congress.

To determine enforcement trends, we analyzed the USAO's annual snapshots of referral and enforcement data. We started our analysis with 2021 because prior annual snapshots did not consistently include data covering the previous 10 filing years and therefore were not comparable to subsequent annual snapshots. Each snapshot identifies the cumulative number of referrals received and enforcement actions taken for the past 10 filing years from that point in

³⁶These population numbers are as of our final download date (Dec. 5, 2025).

³⁷We used a Bonferroni adjustment to account for the nine pairwise tests for each item examined.

time. The as-of date for these snapshots varies but has typically been December or January, as shown in table 6.³⁸

Table 6: As-of Dates for the U.S. Attorney’s Office for the District of Columbia (USAO) Annual Snapshots of Lobbying Referrals and Enforcement Data

Ending year of snapshot data	As-of date for snapshots
2025	December 2025
2024	December 2024
2023	January 2024
2022	January 2023
2021	February 2022

Source: USAO. | GAO-26-108486

To assess whether the USAO’s data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and consulted with knowledgeable USAO officials. We also reviewed our prior related products, as listed in enclosure VII, and relevant documents to determine whether the USAO changed its data collection procedures, which might affect the comparability of annual snapshot data. Based on our review of this information, we determined that USAO data were sufficiently reliable for our purposes.

The provision in the LDA, as amended, that requires us to annually audit the extent of lobbyists’ compliance with the LDA does not require us to identify lobbyists who failed to register and report in accordance with the LDA requirements or determine for those who did whether all lobbying activity or contributions were disclosed. Therefore, such assessments were outside the scope of our audit.

We conducted this performance audit from May 2025 to June 2026 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.

³⁸For past annual snapshots, we used data as reported in our prior annual lobbying disclosure reports.

Enclosure III: Key Terms Related to Lobbying Disclosure and Enforcement

We developed the following summary of key terms from our analysis of the Lobbying Disclosure Act of 1995, as amended (LDA), guidance from the Secretary of the Senate and the Clerk of the House of Representatives, and other sources, such as the U.S. Attorney's Office for the District of Columbia (USAO). Under the LDA, the Secretary of the Senate and the Clerk of the House are required to guide and assist lobbyists with the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance.³⁹

Affiliated Organizations

An affiliated organization is any entity other than the client that contributes more than \$5,000 toward the registrant's lobbying activities in a quarterly period, and actively participates in the planning, supervision, or control of such lobbying activities.

Client

A client is a person or entity that employs or retains another person for financial or other compensation to conduct lobbying activities on behalf of that person or entity. A person or entity whose employees act as lobbyists on its own behalf is both a client and an employer of such employees. In the case of a coalition or association that employs or retains other persons to conduct lobbying activities, the client is the coalition or association and not its individual members.

Chronic Offender

The USAO considers lobbyists chronic offenders if (1) they repeatedly fail to file quarterly lobbying disclosure (LD-2) and semiannual contribution (LD-203) reports but are allegedly lobbying, and (2) the USAO has received more than 10 referrals for them. USAO officials track chronic offenders in their database. They send all chronic offenders "chronic offender letters," which identify all reporting periods where the lobbyist remains noncompliant. In addition, the USAO assigns an investigator to review all the facts and circumstances surrounding each chronic offender. If the investigator finds good cause to pursue the case, an attorney is assigned. The assigned attorney is to follow up with the chronic offender and determine the appropriate enforcement actions, which may include a settlement or other civil action.

Covered Position

Covered position refers to covered executive branch officials or covered legislative branch officials. The LDA defines a covered executive branch official as the President, Vice President, an officer or employee, or any other individual functioning in the capacity of such an officer or employee 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). The LDA defines a covered legislative branch official as a member of Congress; an

³⁹2 U.S.C. § 1605(a)(1). See 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, 2025), available at <https://lobbyingdisclosure.house.gov/ldguidance.pdf>.

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.

Enforcement Action

Enforcement actions reflect attempts to bring lobbyists into compliance. These actions include, but are not limited to, sending emails or letters and making phone calls. According to USAO officials, resolving referrals for noncompliance can take anywhere from a few days to years, depending on circumstances.

Justice Against Corruption on K Street Act of 2018

The Justice Against Corruption on K Street Act of 2018 amended the LDA, effective January 3, 2019. The act requires all registrations (LD-1) and quarterly activity reports (LD-2) to include the date of the conviction and a description of the offense for any listed lobbyist who was convicted in a federal or state court 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.

LD-2

The LD-2 is a quarterly lobbying disclosure report. In these reports, lobbyists include, among other details,

- 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 newly listed individual lobbyists served in covered positions in the executive or legislative branch, such as high-ranking agency officials or congressional staff positions, in the previous 20 years;
- codes describing general 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).

LD-203

The LD-203 is a semiannual contribution report. In these reports, 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.

Lobbying Activities

Lobbying activities refer to lobbying contacts and efforts in support of such contacts, including preparation or planning activities, research, and other background work that is intended at the time of its preparation for use in contacts, and coordination with the lobbying activities of others.

Lobbying Contact

A lobbying contact is an oral, written, or electronic communication to covered officials, such as a high-ranking agency official or a member of Congress, made on behalf of a client with regard to certain activities.

Lobbying Firm

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. A self-employed individual who is a lobbyist is also included in the LDA definition of a lobbying firm.

Lobbyist

Under the LDA, a lobbyist is an individual who is employed or retained by a client for compensation for services that include more than one lobbying contact, and whose lobbying activities represent at least 20 percent of the time the individual spends on behalf of the client during the quarter. For ease of reporting, we also use the term lobbyist to include lobbying firms (including self-employed individuals who are lobbyists), organizations with in-house lobbyists, or lobbyists' representatives who met with us during our review, unless noted otherwise.

Referral

A referral to the USAO occurs when the Secretary of the Senate and the Clerk of the House notify lobbyists in writing that they are not complying with LDA reporting requirements, and the lobbyists fail to provide an appropriate response within 60 days of being notified. The USAO researches these referrals and communicates with the lobbyists by email, phone, or letter to inform them that they are not in compliance and what must be done to reach compliance. If the 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.

Registrant

A lobbyist who files an LD-1 is a registrant. A registrant is required to file LD-2s and LD-203s. If 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.

Enclosure IV: Additional Analyses and Data on Lobbying Disclosure Compliance and Enforcement, 2016–2025

Lobbyists Reported No Criminal Convictions, and Few Reported Working with Affiliated Organizations

In our sample of quarterly lobbying disclosure reports (LD-2), none of the 247 individual lobbyists disclosed convictions reportable under the Justice Against Corruption on K Street Act of 2018 (JACK Act). Based on our analysis of these lobbyists' criminal records, we confirmed that the lobbyists did not appear to have relevant convictions to disclose and therefore we did not identify any violations of the JACK Act.

Lobbyists must report working with affiliated organizations on their new client registration report (LD-1) or any LD-2 report.⁴⁰ During our interviews, four lobbyists in our LD-2 sample stated that they worked with affiliated organizations. Of these lobbyists, three disclosed working with affiliated organizations on their LD-1. One lobbyist did not disclose working with affiliated organizations on the LD-1 or subsequent LD-2 report.

Data on Compliance with Key Quarterly Reporting Requirements

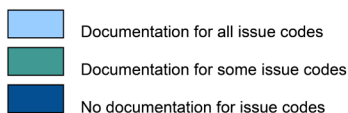
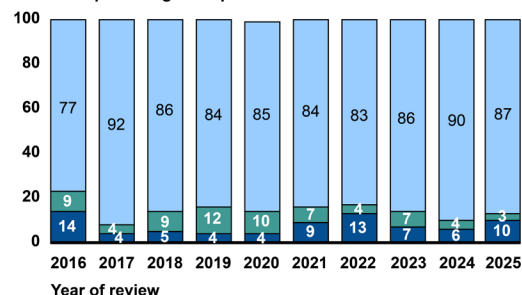
Figures 3 through 5 show the estimated percentage of quarterly lobbying disclosure reports where lobbyists demonstrated compliance with key reporting requirements from 2016 through 2025. To assess compliance each year, we reviewed documentation and interviewed lobbyists to confirm the information they reported.

⁴⁰On their lobbying disclosure reports, lobbyists have the option of listing the affiliated organizations or providing a website that lists the affiliated organizations.

Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Quarterly Lobbying Reporting Requirements, 2016–2025

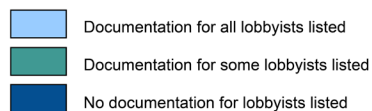
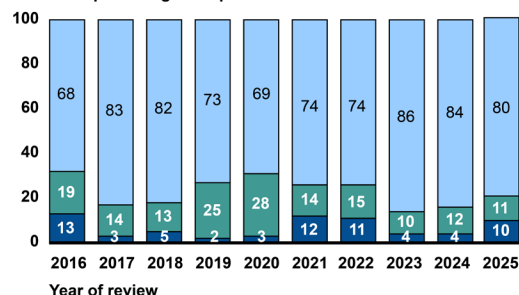
General Issue Areas

Estimated percentage of reports



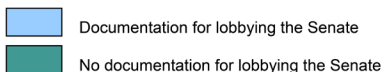
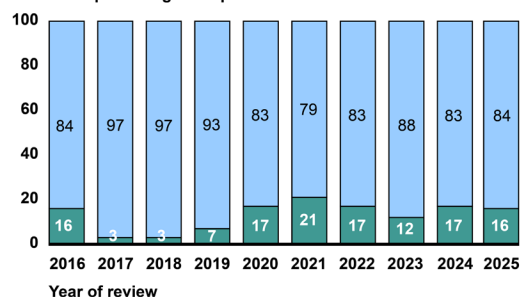
Individual Lobbyists Listed

Estimated percentage of reports



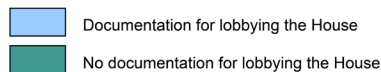
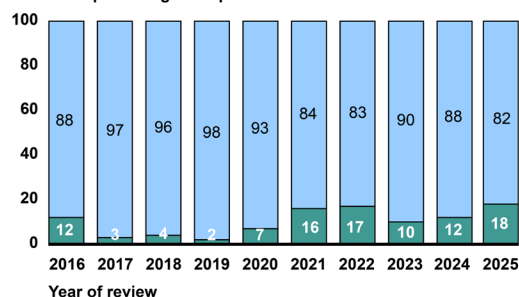
Lobbying the United States Senate

Estimated percentage of reports



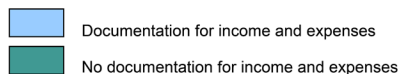
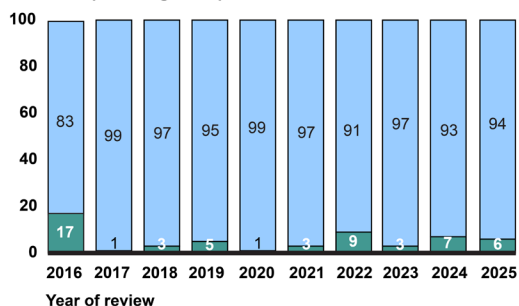
Lobbying the United States House of Representatives

Estimated percentage of reports



Income and Expenses

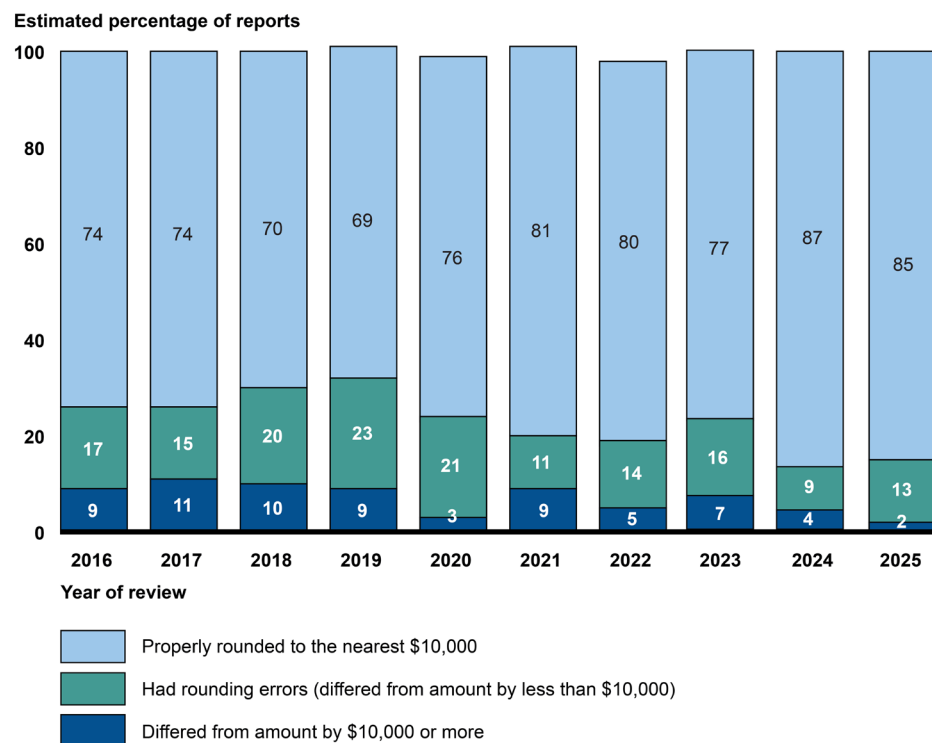
Estimated percentage of reports



Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 11 percentage points. In 2025, the estimated percentage of LD-2s with documentation to support some of the individual lobbyists experienced a statistically significant decrease compared to 2019 and 2020. In addition, the estimated percentages of LD-2s with documentation for lobbying the House and Senate experienced statistically significant decreases compared to 2017 and 2018. For lobbying the House, a statistically significant decrease also occurred when compared to 2019. Also, in 2025, GAO identified and corrected a miscalculation that affected prior years, which resulted in revised estimates for the percentage of LD-2s with documentation confirming general issue areas and individual lobbyists listed. This figure incorporates revised estimates for these reporting elements for years 2016 to 2024. See enclosure V for additional details on revised estimates.

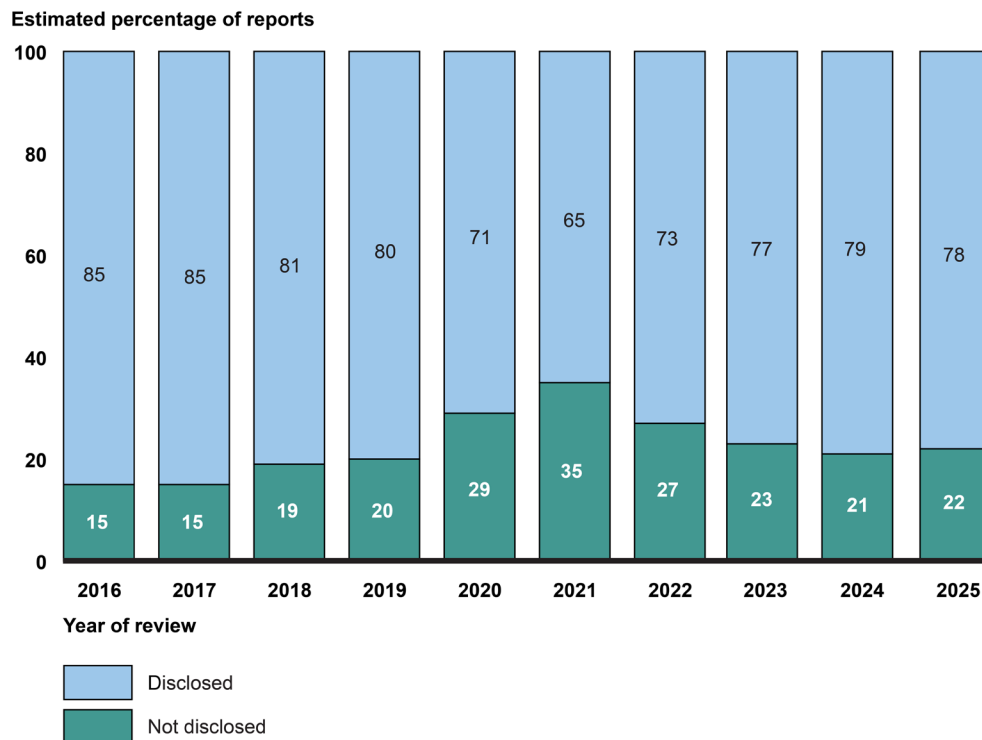
Figure 4: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2016–2025



Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

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

Figure 5: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports Where Listed Individual Lobbyists May Not Have Properly Disclosed One or More Covered Positions, 2016–2025



Source: GAO analysis of LD-2 reports, lobbying registration (LD-1) reports, and information on lobbyists' past employment. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 10 percentage points. Covered positions can be disclosed either on a lobbying registration (LD-1) report, where lobbyists list the employees who are expected to act as lobbyists on behalf of the new client, or on the LD-2 report when adding a new individual lobbyist.

Disclosure of Political Contributions on Semiannual Lobbying Contribution Reports

Table 7 shows the number of semiannual contribution reports in our sample and the estimated percentage of semiannual contribution reports in the population that did not disclose one or more reportable contributions from 2016 through 2025.

Table 7: Numbers and Percentages of Contribution (LD-203) Reports That Omitted One or More Political Contributions, 2016–2025

Year of review	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Number of reports in our sample with contributions that had one or more omissions	9	11	9	6	13	8	14	9	12	10
Number of reports in our sample without contributions that had one or more omissions	1	1	0	0	0	3	2	4	1	4
Estimated percentage of all reports in the population with one or more omissions	5%	6%	4%	2%	5%	6%	7%	7%	5%	7%

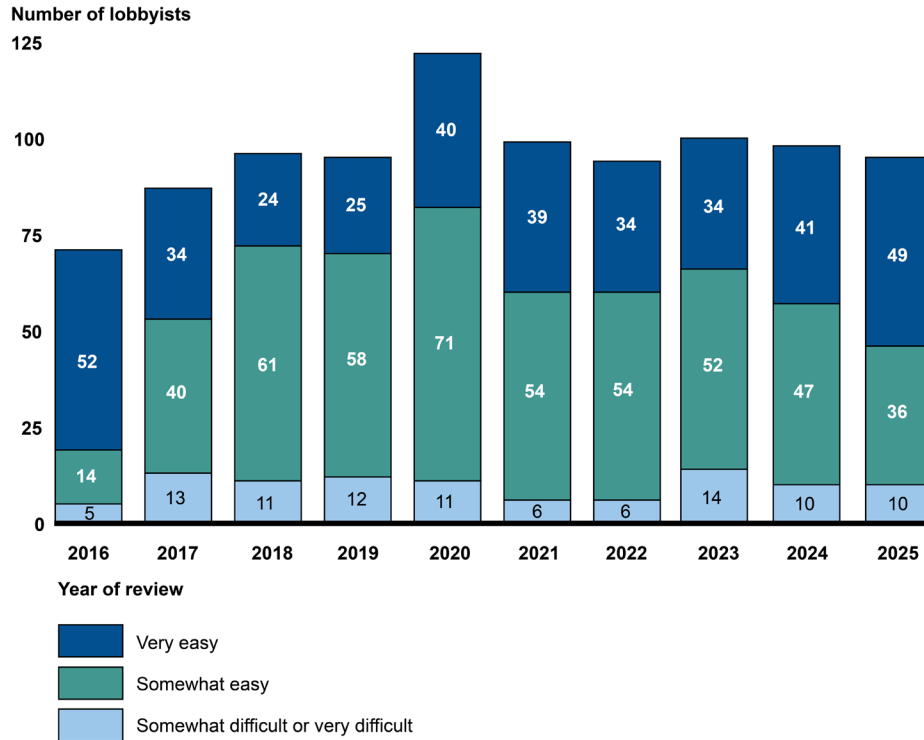
Source: GAO analysis of LD-203 reports and Federal Election Commission data. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 5 percentage points.

Views on Ease of Complying with Quarterly Lobbying Reporting Requirements

Figures 6 and 7 show the number of lobbyists from 2016 through 2025 who responded to interview questions about the extent to which they found it easy or difficult to comply with quarterly lobbying reporting requirements and understand key lobbying reporting terms.

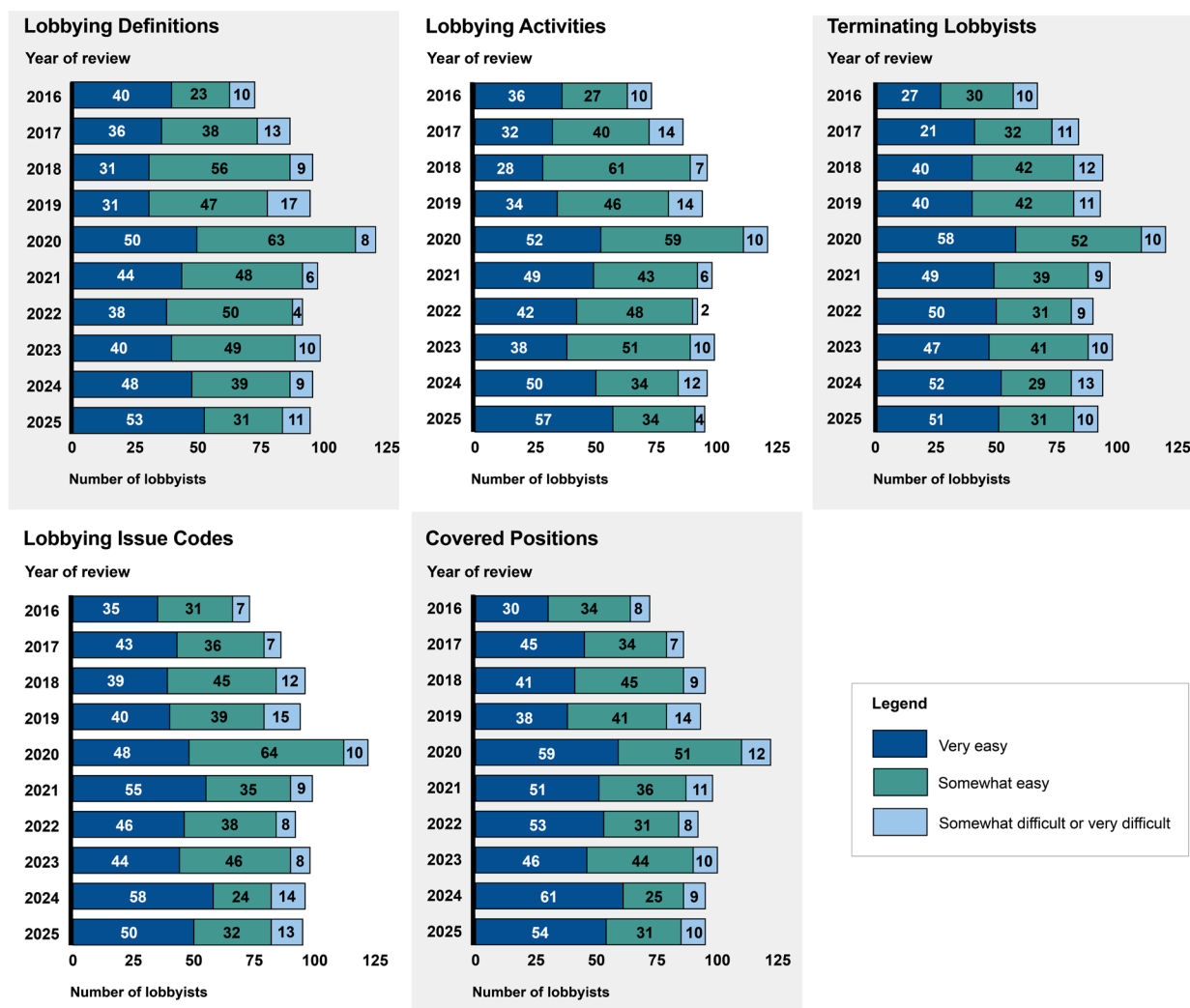
Figure 6: Lobbyists' Perspectives on the Ease of Complying with Quarterly Lobbying Reporting Requirements, 2016–2025



Source: GAO analysis of lobbyists' interviews. | GAO-26-108486

Note: The number of possible responses varies because of changes in sample size over time. In 2020, the sample size increased to 129, as GAO oversampled lobbyists in the event of lower response rates during the COVID-19 pandemic. Due to the nature of the samples, these results cannot be generalized to the population of lobbyists.

Figure 7: Lobbyists' Perspectives on the Ease of Understanding Key Lobbying Terms Related to Quarterly Lobbying Disclosure Reports, 2016–2025



Source: GAO analysis of lobbyists' interviews. | GAO-26-108486

Note: The number of possible responses varies because of changes in sample size over time. In 2020, the sample size increased to 129, as GAO oversampled lobbyists in the event of lower response rates during the COVID-19 pandemic. Due to the nature of the samples, these results cannot be generalized to the population of lobbyists.

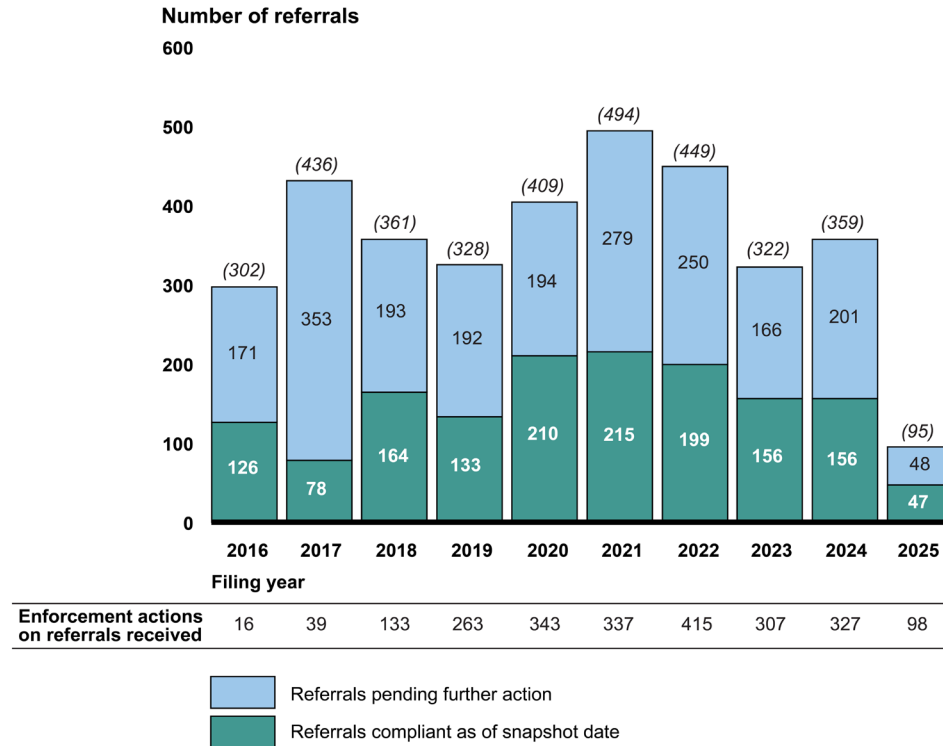
Status of Enforcement Efforts Related to Quarterly Lobbying Disclosure and Semiannual Contribution Reports

Figures 8 through 10 show the most recent annual snapshot of lobbying enforcement efforts by type of referral. The U.S. Attorney's Office for the District of Columbia (USAO) provided these snapshot data, which were current as of December 2025. Data may have changed since that time. The data are shown by the filing year of the lobbying disclosure form, regardless of when the referrals were made or enforcement actions taken, which may differ from the filing year.

Figures 8 through 10 differ from figure 2 in that they show the status of the USAO's enforcement efforts at a fixed point in time (December 2025), whereas figure 2 compares annual snapshots to indicate how they have changed each year. Each annual snapshot shows enforcement activity for the past 10 filing years. In figures 8 through 10, individual filing year amounts can be

summed to calculate the cumulative total for the 10 filing years. The cumulative totals derived from figures 8 through 10 are shown in figure 2 under the snapshots for ending year 2025. See enclosure II for more information on our methodology for figure 2.

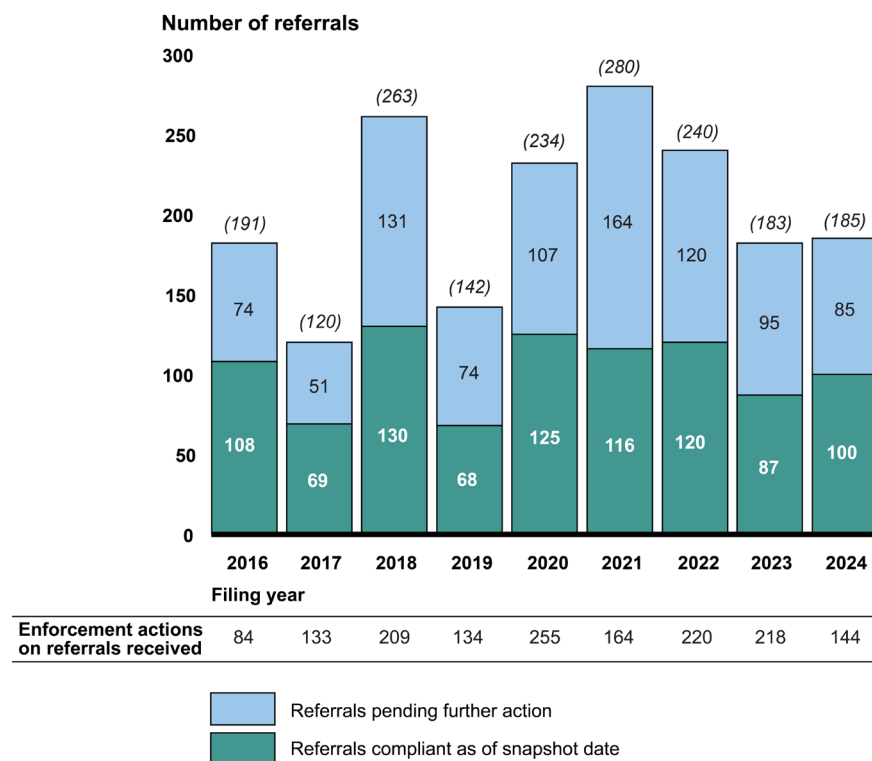
Figure 8: Status of Lobbying Disclosure Act Referrals for Failure to File Quarterly Lobbying Disclosure (LD-2) Reports, 2016–2025 (as of December 2025)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-26-108486

Note: The Secretary of the Senate and Clerk of the House of Representatives staff send most referrals to the U.S. Attorney's Office for the District of Columbia within 6 months of the filing deadline. However, some referrals fall outside this 6-month period. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals, shown in parentheses. This difference occurs because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the figure.

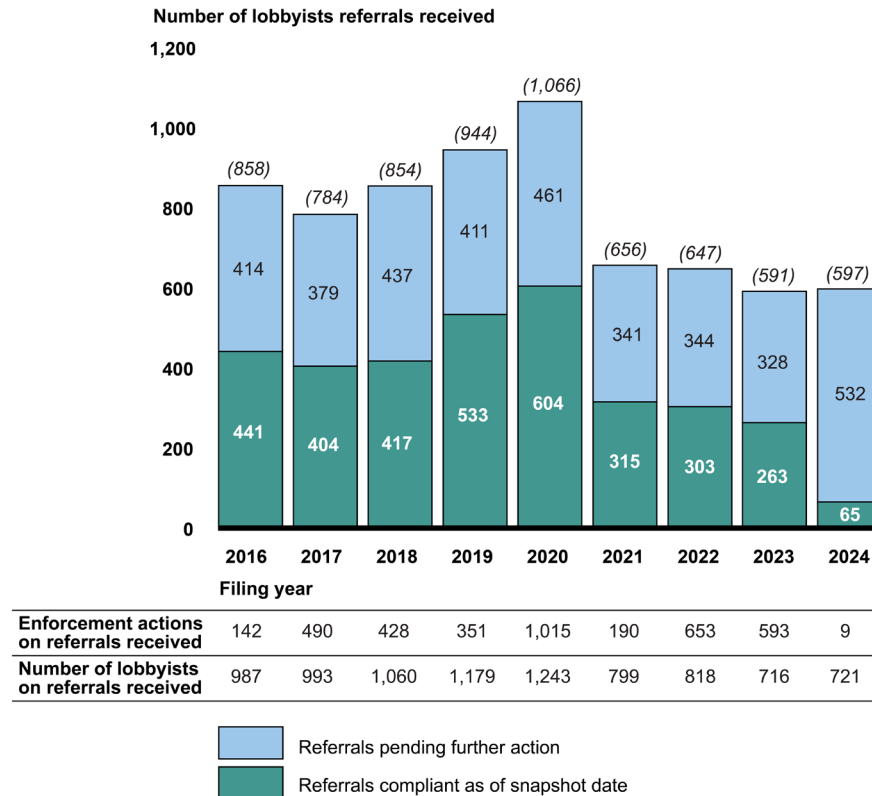
Figure 9: Status of Lobbying Disclosure Act LD-203(R) Referrals for Lobbying Firms' Failure to File Contribution Reports, 2016–2024 (as of December 2025)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-26-108486

Note: For filing year 2025, the U.S. Attorney's Office for the District of Columbia (USAO) received one LD-203(R) referral, as of December 2025. The USAO categorizes referrals for failure to file LD-203s into two types: (1) LD-203(R) for lobbying firms, and (2) LD-203 for individual lobbyists with each firm. The Secretary of the Senate and Clerk of the House of Representatives staff send most referrals to the USAO within 6 months of the filing deadline. However, some referrals fall outside this 6-month period. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals, shown in parentheses. This difference occurs because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the figure.

Figure 10: Status of Lobbying Disclosure Act LD-203 Referrals for Lobbying Firms That Employ Individual Lobbyists Who Failed to File Contributions Reports, 2016–2024 (as of December 2025)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-26-108486

Note: As of December 2025, the U.S. Attorney's Office for the District of Columbia (USAO) had not received any LD-203 referrals for filing year 2025. The USAO categorizes referrals for failure to file LD-203s into two types: (1) LD-203(R) for lobbying firms, and (2) LD-203 for individual lobbyists with each firm. The Secretary of the Senate and Clerk of the House of Representatives staff send most referrals to the USAO within 6 months of the filing deadline. However, some referrals fall outside this 6-month period. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals, shown in parentheses. This difference occurs because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the figure.

Enclosure V: Revisions to Estimates for Certain Reporting Elements, 2016–2024

During our 2025 review, we found that we had miscalculated a subset of our results from 2016 to 2024 related to issue area codes, federal agencies lobbied, and individual lobbyists. We previously reported these results in our annual reports on lobbying disclosures for 2016 through 2024 (see enclosure VII). Specifically, we included all issue area codes, agencies, and lobbyists listed on the LD-2 rather than only those that lobbyists confirmed to be relevant for that quarter. As a result, our original estimates undercounted the number of lobbyists that demonstrated compliance with these reporting requirements. We have corrected our calculations and revised the affected estimates, or counts if we originally reported counts, as shown in tables 8 through 11.⁴¹

Table 8: Issue Area Codes - Revisions to Percentage Estimates of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation Confirming All, Some, or None of the Issue Codes, 2016–2024

Filing year	Original Percentage Estimate			Revised Percentage Estimate		
	All	Some	None	All	Some	None
2024	89	5	6	90	4	6
2023	84	9	7	86	7	7
2022	83	4	13	83	4	13
2021	82	9	9	84	7	9
2020	84	11	4	85	10	4
2019	83	13	4	84	12	4
2018	84	11	5	86	9	5
2017	92	4	4	92	4	4
2016	77	9	14	77	9	14

Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 11 percentage points. Issue area codes describe general lobbying issues, such as transportation.

Table 9: Individual Lobbyists - Revisions to Percentage Estimates of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation Confirming All, Some, or None of the Lobbyists, 2016–2024

Filing year	Original Percentage Estimate			Revised Percentage Estimate		
	All	Some	None	All	Some	None
2024	73	23	4	84	12	4
2023	84	12	4	86	10	4
2022	69	20	11	74	15	11
2021	67	20	12	74	14	12
2020	64	33	3	69	28	3
2019	69	29	2	73	25	2
2018	76	19	5	82	13	5
2017	78	19	3	83	14	3
2016	68	19	13	68	19	13

Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 10 percentage points.

⁴¹We reported counts instead of percentage estimates for ease of reporting or when estimates were unreliable due to a higher margin of error.

Table 10: Whether Federal Agencies Were Lobbied - Revisions to Percentage Estimates or Counts of Quarterly Lobbying Disclosure (LD-2) Reports, 2016–2024

Filing year	Original Percentage Estimate or Count		Revised Percentage Estimate or Count	
	Yes	No	Yes	No
2024	36 (of 100)	64 (of 100)	31 (of 100)	69 (of 100)
2023	53%	47%	53%	47%
2022	47%	53%	45%	55%
2021	48%	52%	43%	57%
2020	49%	51%	46%	54%
2019	57%	43%	55%	45%
2018	46 (of 99)	53 (of 99)	44 (of 99)	55 (of 99)
2017	51 (of 98)	47 (of 98)	50 (of 98)	48 (of 98)
2016	31 (of 78)	47 (of 78)	29 (of 78)	49 (of 78)

Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 10 percentage points.

Table 11: Federal Agencies - Revisions to Percentage Estimates or Counts of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation Confirming All, Some, or None of the Agencies, 2016–2024

Filing year	Original Percentage Estimate or Count			Revised Percentage Estimate or Count		
	All	Some	None	All	Some	None
2024	16 (of 36)	10 (of 36)	10 (of 36)	21 (of 31)	5 (of 31)	5 (of 31)
2023	64%	19%	17%	69%	13%	17%
2022	55%	19%	26%	64%	13%	22%
2021	51%	15%	34%	57%	17%	26%
2020	54%	17%	30%	60%	15%	25%
2019	57%	20%	23%	61%	19%	20%
2018	29 (of 46)	9 (of 46)	8 (of 46)	29 (of 44)	9 (of 44)	6 (of 44)
2017	34 (of 51)	10 (of 51)	7 (of 51)	37 (of 50)	7 (of 50)	6 (of 50)
2016	11 (of 31)	10 (of 31)	10 (of 31)	13 (of 29)	8 (of 29)	8 (of 29)

Source: GAO analysis of LD-2 reports and lobbyists' documentation. | GAO-26-108486

Note: Estimated percentages have a maximum margin of error of 16 percentage points. GAO is reporting revised estimates, instead of counts, to be consistent with the original estimates, despite a higher (15 percentage points or greater) margin of error.

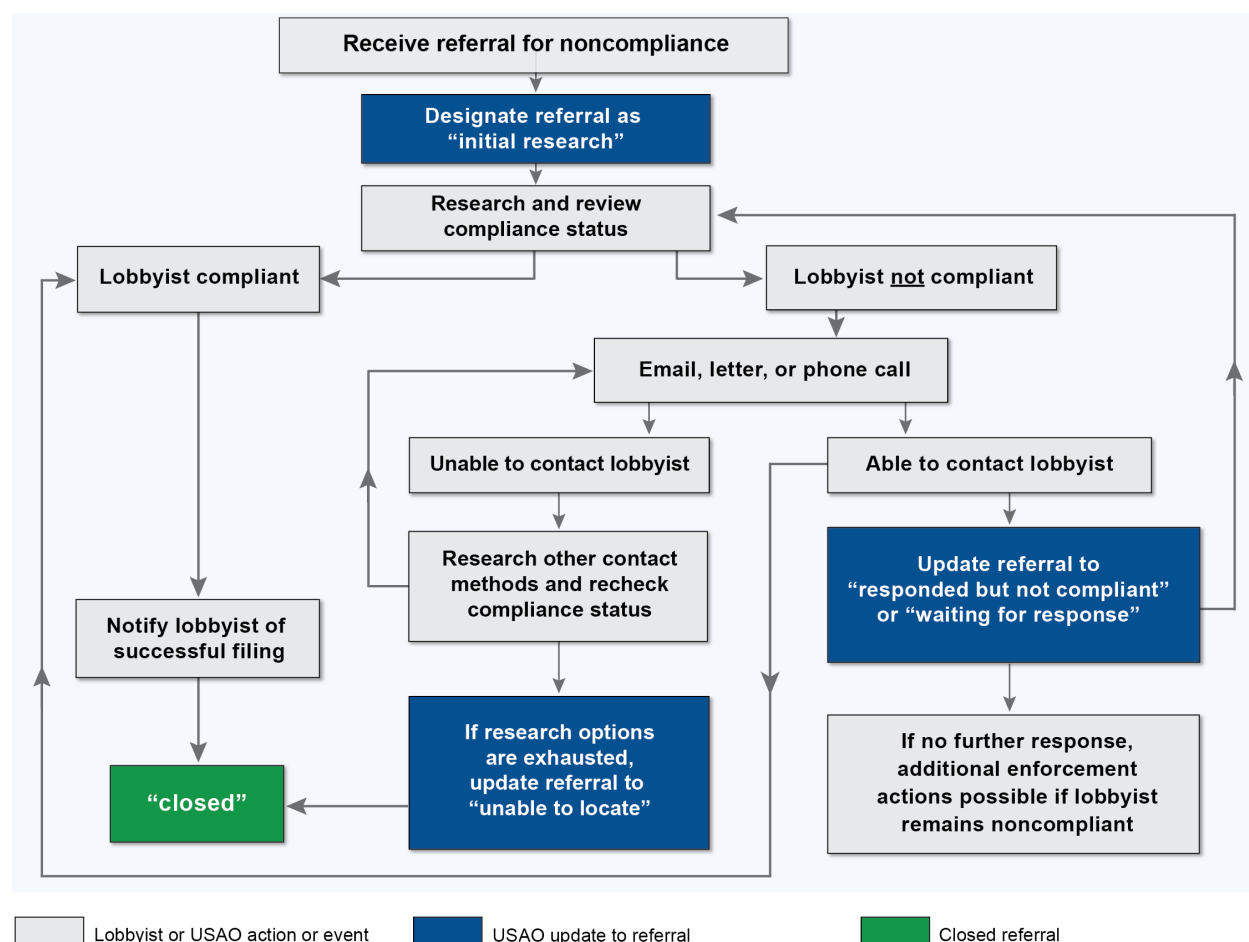
Enclosure VI: Overview of Enforcement for Lobbying Disclosure Act Filing Requirements

The U.S. Attorney's Office for the District of Columbia (USAO), under the Department of Justice, along with the Secretary of the Senate and the Clerk of the House of Representatives, is responsible for ensuring Lobbying Disclosure Act (LDA) compliance. The USAO's process for enforcing the LDA begins when the Secretary of the Senate and the Clerk of the House of Representatives notify the USAO through written referrals that lobbyists have not filed quarterly lobbying disclosure (LD-2) reports or semiannual contributions (LD-203) reports as required by the LDA.⁴²

Enforcement actions reflect attempts to bring lobbyists into compliance. These actions include, but are not limited to, sending emails or letters and making phone calls. According to USAO officials, resolving referrals for noncompliance can take anywhere from a few days to years, depending on circumstances. Once USAO officials receive the necessary information to support that the lobbyist is compliant, they send a notice to the lobbyist to confirm the lobbyist's successful filing. Figure 11 provides an overview of USAO's process for enforcing LDA filing compliance.

⁴²See 2 U.S.C. § 1605(a)(8). The Secretary of the Senate or the Clerk of the House notifies lobbyists in writing if they are noncompliant. If the lobbyist fails to comply within 60 days of being notified, the Secretary of the Senate or the Clerk of the House sends a referral to the USAO. Most referrals are sent to the USAO within 6 months of the filing deadline. However, some referrals fall outside this 6-month period.

Figure 11: Process Overview for Enforcing Filing Compliance with the Lobbying Disclosure Act, U.S. Attorney’s Office for the District of Columbia



Source: GAO analysis of information from the U.S. Attorney’s Office for the District of Columbia (USAO). | GAO-26-108486

When the USAO receives a referral, officials enter it into a database where they track the status of referrals. In the database, USAO officials stated they mark all referrals as pending until they close them and track the status of pending referrals through action codes, such as

- initial research,
- responded but not compliant,
- waiting for a response/no response, and
- unable to locate.

USAO officials initially categorize all pending referrals as “initial research.” During this initial phase, USAO officials research whether the lobbyist is still noncompliant, meaning that the lobbyist may not have filed the required report since the referral was made. If the lobbyist has complied and filed the required report, USAO officials said they close the referral as in compliance. This situation may occur when lobbyists respond to written notifications of noncompliance from the Secretary of the Senate or the Clerk of the House after the USAO receives the referral.

If USAO officials find in their initial research that referred lobbyists remain noncompliant, they contact them by email, letter, or phone. The communications inform the lobbyists that they are

noncompliant with the LDA, the actions needed to reach compliance, and the potential consequences for failure to comply.

After USAO officials initially contact the lobbyist, they update the referral in their database based on the lobbyist's response. If officials successfully contact the lobbyist but the lobbyist has not yet filed the required report, they change the status of the referral to either "responded but not compliant" or "waiting for a response/no response." These referrals remain pending. USAO officials noted that they attempt to review and update cases on a rolling basis. If USAO officials are unable to contact the lobbyist after exhausting all options, they update the referral to "unable to locate" and may designate a reason, such as "bad address" or "deceased." These "unable to locate" referrals are closed. USAO officials said approximately 10 percent of referrals in USAO's database are classified as "unable to locate."

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

The USAO considers lobbyists chronic offenders if (1) they repeatedly fail to file LD-2 and LD-203 reports but are allegedly lobbying, and (2) the USAO has received more than 10 referrals for them. USAO officials track chronic offenders in their database. They send all chronic offenders "chronic offender letters," which identify all reporting periods where the lobbyist remains noncompliant. In addition, the USAO assigns an investigator to review all the facts and circumstances surrounding each chronic offender. If the investigator finds good cause to pursue the case, an attorney is assigned. The assigned attorney is to follow up with the chronic offender and determine the appropriate enforcement actions, which may include a settlement or other civil action.

Enclosure VII: Related GAO Products

2024 Lobbying Disclosure: Observations on Compliance with Requirements. [GAO-25-107523](#). Washington, D.C.: Apr. 1, 2025.

2023 Lobbying Disclosure: Observations on Compliance with Requirements. [GAO-24-106799](#). Washington, D.C.: Apr. 1, 2024.

2022 Lobbying Disclosure: Observations on Compliance with Requirements. [GAO-23-105989](#). Washington, D.C.: Mar. 31, 2023.

2021 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-22-105181](#). Washington, D.C.: Apr. 1, 2022.

2020 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-21-375](#). Washington, D.C.: Apr. 1, 2021.

2019 Lobbying Disclosure Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-20-449](#). Washington, D.C.: Mar. 31, 2020.

2018 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-19-357](#). Washington, D.C.: Mar. 29, 2019.

2017 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-18-388](#). Washington, D.C.: Mar. 30, 2018.

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

2015 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements. [GAO-16-320](#). Washington, D.C.: Mar. 24, 2016.

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

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

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

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

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

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

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

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