



May 2014

2013 LOBBYING DISCLOSURE

Observations on Lobbyists' Compliance with Disclosure Requirements

GAO Highlights

Highlights of [GAO-14-485](#), a report to congressional committees

Why GAO Did This Study

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

GAO reviewed a stratified random sample of 104 quarterly disclosure LD-2 reports filed for the third and fourth quarters of 2012 and the first and second quarters of calendar year 2013. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2012 and midyear 2013. This methodology allowed GAO to generalize to the population of 65,489 disclosure reports with \$5,000 or more in lobbying activity and 31,482 reports of federal political campaign contributions. GAO also met with officials from the Office to obtain updated statuses on the Office's efforts to focus resources on lobbyists who fail to comply.

GAO provided a draft of this report to the Attorney General for review and comment. On behalf of the Attorney General, the Assistant U.S. Attorney for the District of Columbia responded that the Department of Justice had no comments.

View [GAO-14-485](#). For more information, contact Seto Bagdoyan at (202) 512-4749 or bagdoyans@gao.gov.

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What GAO Found

Most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended (LDA). For lobbying disclosure (LD-2) reports and political contribution (LD-203) reports GAO estimated the following:

- Ninety-six percent of newly registered lobbyists filed LD-2 reports as required. Lobbyists are required to file LD-2 reports for the quarter in which they first register.
- Ninety-six percent could provide documentation for income and expenses. However, 33 percent of these LD-2 reports were not properly rounded to the nearest \$10,000.
- Ninety-two percent filed year-end 2012 or midyear 2013 LD-203 reports as required.
- Seventeen percent of all LD-2 reports did not properly disclose one or more previously held covered position as required.
- Four percent of all LD-203 reports omitted one or more reportable political contributions that were documented in the Federal Election Commission database.

These findings are generally consistent with GAO's reviews from 2010 through 2012 and can be generalized to the population of disclosure reports.

Most lobbyists in GAO's sample rated the terms associated with LD-2 reporting as "very easy" or "somewhat easy" to understand with regard to meeting reporting requirements. However, some disclosure reports demonstrate compliance difficulties, such as failure to disclose covered positions or misreporting of income or expenses. In addition, lobbyists amended 18 of 104 original disclosure reports in GAO's sample to change previously reported information.

The U.S. Attorney's Office for the District of Columbia (the Office) stated it has sufficient authority and resources to enforce LD-2 and LD-203 compliance with the LDA for lobbying firms and certain individual lobbyists. It has one contract paralegal working full time and six attorneys working part time on LDA enforcement issues. The Office continues its efforts to follow up on referrals for noncompliance with lobbying disclosure requirements by contacting lobbyists by e-mail, telephone, and letter. In March 2014, the Office filed a civil complaint against a lobbyist for failure to comply with LDA reporting requirements.

GAO's first report on lobbying disclosure under the LDA concluded that the lobbying community could benefit from creating an entity to share examples of best practices, provide training, and report annually on opportunities to clarify guidance and minimize sources of potential confusion for the lobbying community. Given the ongoing difficulties with compliance, GAO continues to believe that such an entity could be useful to the lobbying community.

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Abbreviations

Clerk of the House	Clerk of the House of Representatives
FEC	Federal Election Commission
HLOGA	Honest Leadership and Open Government Act of 2007
LDA	Lobbying Disclosure Act of 1995
Office	U.S. Attorney's Office for the District of Columbia

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May 28, 2014

Congressional Committees

Questions regarding the influence of special interests in the formation of government policy have led to a move toward more transparency and accountability with regard to the lobbying community. 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 and increased civil and criminal penalties for failure to comply with lobbying disclosure requirements.¹ The mandate requires us to audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995, as amended (LDA) by reviewing publicly available lobbying registrations and a random sampling of reports filed during each calendar year.² Our report shall include any recommendations related to improving lobbyists' compliance with the LDA and information on resources and authorities available to the U.S. Attorney's Office for the District of Columbia (the Office) for effective enforcement of the LDA. This is our seventh mandated review of lobbyists' disclosure reports filed under the LDA.

Consistent with our mandate, 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 challenges and potential improvements to compliance by lobbyists, lobbying firms, and registrants, if any; and (3) describe the resources and authorities available to the Office in its role in enforcing LDA compliance and the efforts the Office has made to improve enforcement.

To fulfill our audit requirement in HLOGA, we took the following steps:

- To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 102 quarterly lobbying disclosure (LD-2) reports with income and expenses of

¹Pub. L. No. 110-81, 121 Stat. 735 (Sept. 14, 2007). Pub. L. No. 104-65, 109 Stat. 691 (Dec. 19, 1995) codified at 2 U.S.C. §§ 1601-1614.

²2 U.S.C. § 1614.

\$5,000 or more filed during the third and fourth quarters of calendar year 2012 and the first and second quarters of calendar year 2013.³ We selected the randomly sampled reports from the publicly downloadable database maintained by the Clerk of the House of Representatives (Clerk of the House).⁴ Appendix II contains a list of lobbyists (registrants and clients) whose LD-2 reports we selected. This methodology allows us to generalize to the population of LD-2 reports. We then contacted each lobbyist or lobbying firm in our sample and asked them to provide written documentation for key elements of their LD-2 reports, including the amount of money received for lobbying activities, the houses of Congress or executive branch agencies lobbied, lobbying issue areas, and lobbyists reported as having worked on the issues.⁵ We also reviewed whether lobbyists listed on the LD-2 reports properly disclosed prior covered official positions and whether the lobbyists filed the semiannual report of federal political contributions. Of the lobbyists contacted, all in-scope lobbyists in our sample responded to our requests to meet with us to review documentation.

- To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2012 and midyear 2013 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 Clerk of the House. See appendix III for a list of lobbyists and lobbying firms randomly selected for our review of LD-203 reports. We then checked

³We originally selected 104 reports for review. After notification of our review, one lobbyist amended an LD-2 report to no lobbying activity and the case was excluded from the scope of our review. Another lobbying firm appeared to have gone out of business and we treated this case as a nonrespondent for the purposes of our review.

⁴Our 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 11 percentage points or less of the estimate.

⁵Although we contacted each lobbyist or lobbying firm in our sample, we did not always meet with the lobbyists identified as the point of contact or the actual lobbyists. We met with individuals representing lobbyists or lobbying firms. For the purposes of this review, we use the term lobbyists to refer to lobbyists, lobbying firms, and individuals representing the lobbyists that were present during the review.

the contributions reported in the Federal Election Commission's (FEC) database against those identified in our sample to determine whether all contributions reported in the FEC database also appeared on the LD-203 reports, as required. We contacted lobbyists and asked them to provide documentation to clarify differences we observed. All lobbyists complied with our request to provide documentation. This methodology allows us to generalize to the population of LD-203 reports both with and without contributions.

- To determine whether registrants 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 2012 and the first and second quarters of 2013 to the corresponding LD-2 reports on file with the Clerk of the House.
- To identify challenges and potential improvements to compliance, we used a structured online survey to obtain views from lobbyists included in our sample of reports. In addition, we considered reporting difficulties that became apparent during our reviews of lobbyists' documentation.
- To describe the resources and authorities available to the Office and its efforts to improve LDA enforcement, we interviewed Office officials and obtained updated information about the capabilities of the Office's systems to track enforcement and compliance trends and referral data that it receives from the Secretary of the Senate and Clerk of the House.

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

We conducted this performance audit from June 2013 to May 2014 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. For more details on our methodology, see appendix I.

Background

The LDA, as amended by HLOGA, requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and file quarterly reports disclosing their lobbying activity. Lobbyists are required to file their

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

The LDA requires that the Secretary of the Senate and the Clerk of the House provide guidance and assistance on registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary and the Clerk of the House review the guidance semiannually. It was last reviewed December 12, 2013, and revised February 15, 2013. The guidance provides definitions of LDA terms, elaborates on the registration and reporting requirements, includes specific examples of different scenarios, and explains why certain scenarios prompt or do not prompt disclosure under the LDA. The Secretary of the Senate and Clerk of the House told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us they send quarterly e-mails to registered lobbyists that address common compliance issues as well as reminders to file reports by the due dates.

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation, who has made more than one lobbying contact (written or oral communication to a covered executive or legislative branch official made on behalf of a client), and whose lobbying activities represent at least 20 percent of the time that he or she spends

on behalf of the client during the quarter.⁶ Lobbying firms are persons or entities that have one or more employees who lobby on behalf of a client other than that person or entity.⁷

Lobbying firms are required to register with the Secretary of the Senate and the Clerk of the House for each client if the firms receive or expect to receive more than \$3,000 in income or \$12,500 in incurred expenses from that client for lobbying activities.⁸ Lobbyists are also required to submit a quarterly report, also known as an LD-2 report, for each registration filed. The LD-2s contain information that includes:

- the name of the registrant reporting on his or her quarterly lobbying activities and the name of the client on whose behalf the registrant lobbied;
- the list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any lobbyists served as covered executive branch or legislative branch officials in the previous 20 years;
- codes describing general issue areas and specific lobbying issues;
- houses of Congress and federal agencies lobbied during the reporting period; and

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

⁷2 U.S.C. § 1602(9).

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

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- reported income (or expenses for organizations with in-house lobbyists) related to lobbying activities during the quarter (rounded to the nearest \$10,000).

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

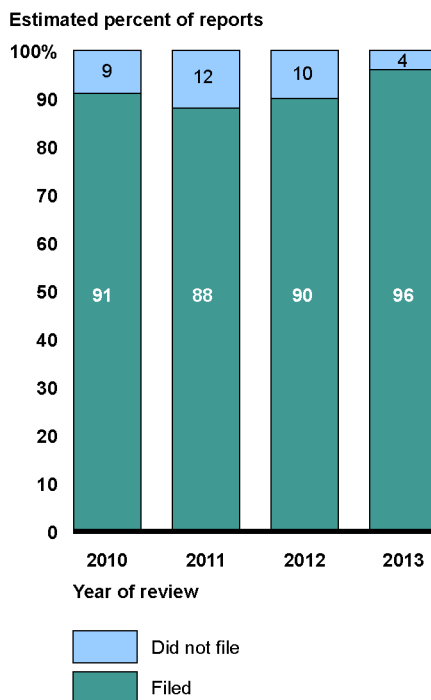
- list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which they made contributions equal to or exceeding \$200 in the aggregate during the semiannual period;
- report contributions made to presidential library foundations and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

The Secretary of the Senate, the Clerk of the House, and the Office are responsible for ensuring compliance with the LDA. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing that they are not complying with reporting requirements in the LDA and subsequently refer those lobbyists who fail to provide an appropriate response to the Office. The Office researches these referrals and sends additional noncompliance notices to the lobbyists or lobbying firms, requesting that they file reports or terminate their registration. If the Office 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, while a criminal case—usually pursued if a lobbyist's noncompliance is found to be knowing and corrupt—could lead to a maximum of 5 years in prison.

Most Newly Registered Lobbyists Filed Disclosure Reports as Required

Of the 3,034 new registrants we identified for the time periods corresponding to our review, we matched 2,925 reports (96 percent) of registrations filed in the first quarter in which they were first registered. These results are consistent with prior reviews. To determine whether new registrants were meeting the requirement to file, we matched newly filed registrations in the third and fourth quarters of 2012 and the first and second quarters of 2013 from the House Lobbyists Disclosure Database to their corresponding quarterly disclosure reports. We did this using an electronic matching algorithm that allows for misspellings and other minor inconsistencies between the registrations and reports. Figure 1 shows that most newly registered lobbyists filed their disclosure reports as required from 2010 through 2013.

Figure 1: Comparison of Newly Registered Lobbyists That Filed Disclosure Reports as Required from 2010 through 2013



Source: GAO analysis.

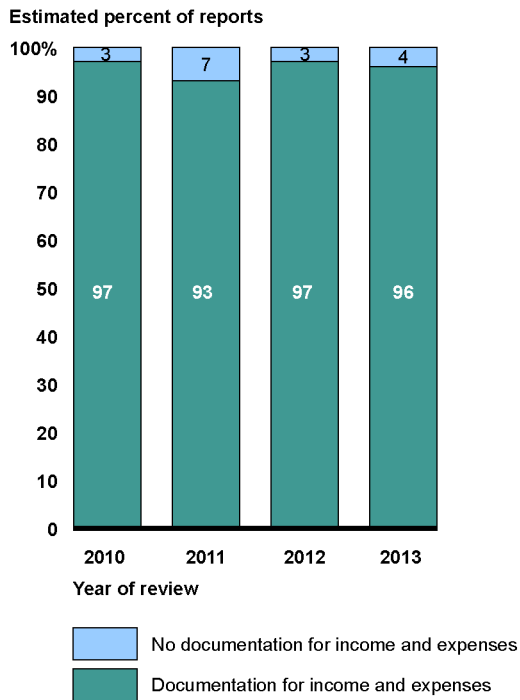
Note: Results are based on an analysis of all newly registered lobbyists for the periods corresponding to our reviews.

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

For selected elements of lobbyists' LD-2 reports that can be generalized to the population of lobbying reports, unless otherwise noted, our findings were consistent from year to year. We used tests that adjusted for multiple comparisons to assess the statistical significance of changes over time.

Most lobbyists reporting \$5,000 or more in income or expenses provided written documentation to varying degrees for the reporting elements in their disclosure reports. For this year's review, lobbyists for an estimated 96 percent of LD-2 reports (98 out of 102) provided written documentation for the income and expenses reported for the third and fourth quarters of 2012 and the first and second quarters of 2013. The most common forms of documentation provided included invoices for income and internal expense reports for expenses. Figure 2 shows that for most LD-2 reports, lobbyists provided documentation for income and expenses for sampled reports from 2010 through 2013.

Figure 2: Percentage of LD-2 Reports with Documentation for Income and Expenses from 2010 through 2013



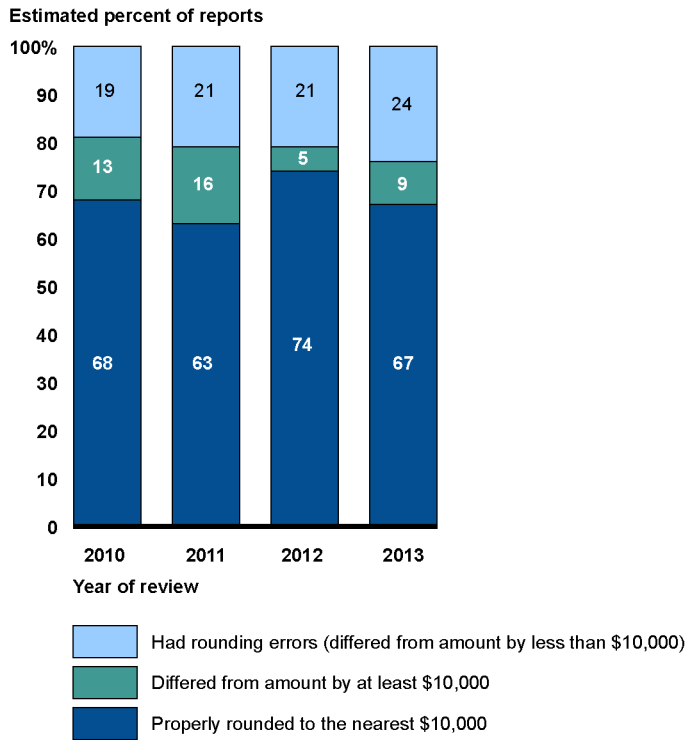
Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

Figure 3 shows that for some LD-2 reports, lobbyists rounded their income or expenses incorrectly. We identified 33 percent of reports as having rounding errors. On 13 percent of those reports, lobbyists reported the exact amount of lobbying income or expenses instead of rounding to the nearest \$10,000 as required. Rounding difficulties has been a recurring issue from 2010 through 2013.⁹

⁹Lobbyists are expected to provide a good faith estimate on the LD-2 report of income and expenses reported rounded to the nearest \$10,000. Our estimate of the number of reports with rounding errors includes reports that disclosed the exact amount of income from or expenditures on lobbying activities, but failed to round to the nearest \$10,000 as required.

Figure 3: Percentage of LD-2 Reports with Differences in the Amount of Income and Expenses Reported by at Least \$10,000 and Rounding Errors from 2010 through 2013



Source: GAO analysis.

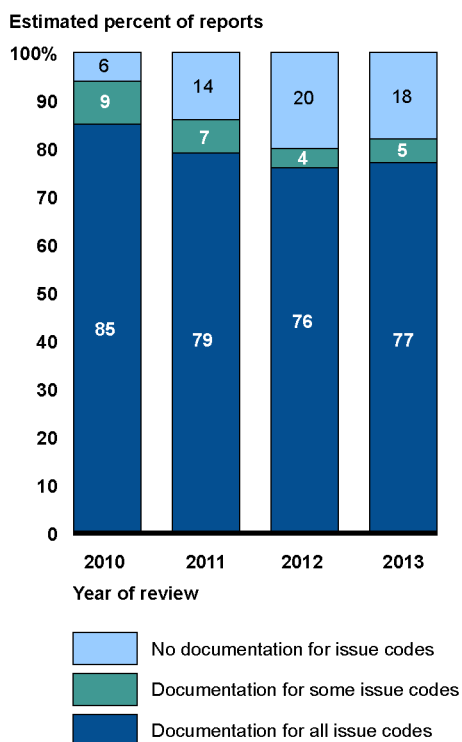
Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. With the exception of the decrease in the proportion of reports with a \$10,000 or greater discrepancy from 2011 to 2012, results were not statistically significant.

The LDA requires lobbyists to disclose lobbying contacts made to executive branch agencies on behalf of the client for the reporting period. This year, of the 102 LD-2 reports in our sample, 42 LD-2 reports disclosed lobbying activities at executive branch agencies. Of those,

lobbyists provided documentation for all lobbying activities at executive branch agencies for 30 LD-2 reports.¹⁰

Figures 4 through 7 show that lobbyists for most LD-2 reports were able to provide documentation for selected elements of their LD-2 reports from 2010 through 2013.

Figure 4: Extent to Which Lobbyists Provided Documentation for Issue Codes from 2010 through 2013

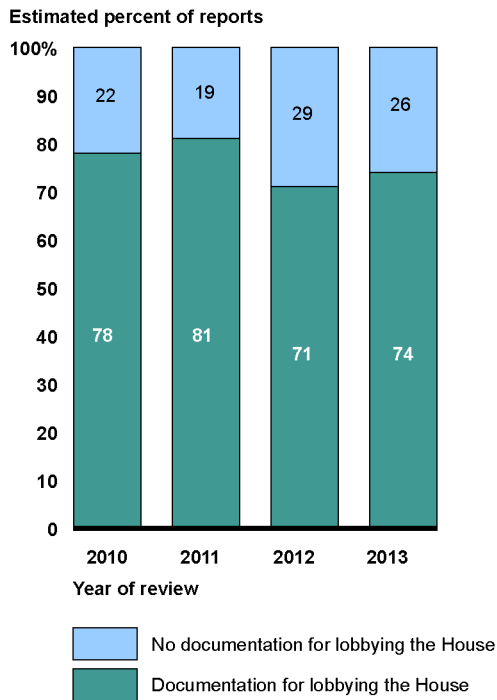


Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

¹⁰The sample size of LD-2 reports that reported contact with federal agencies is smaller than the 102 LD-2 reports that were included in our sample and used to generate percentage sums for other selected reporting elements. The size is also too small to generate estimated percentages or to make comparisons across the reviews.

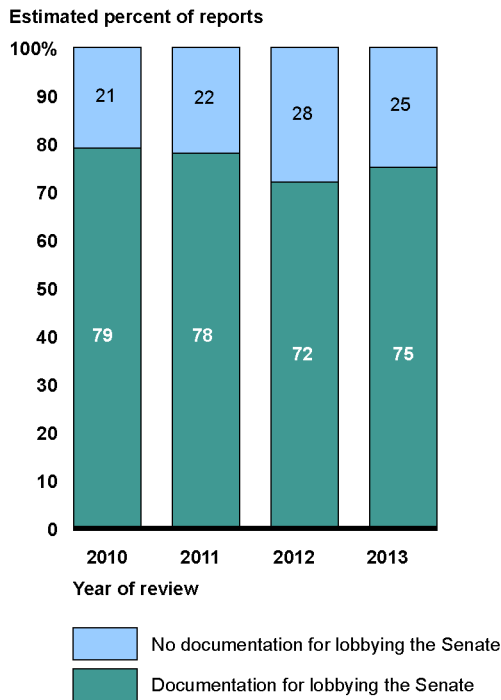
Figure 5: Extent to Which Lobbyists Provided Documentation for Lobbying the House from 2010 through 2013



Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

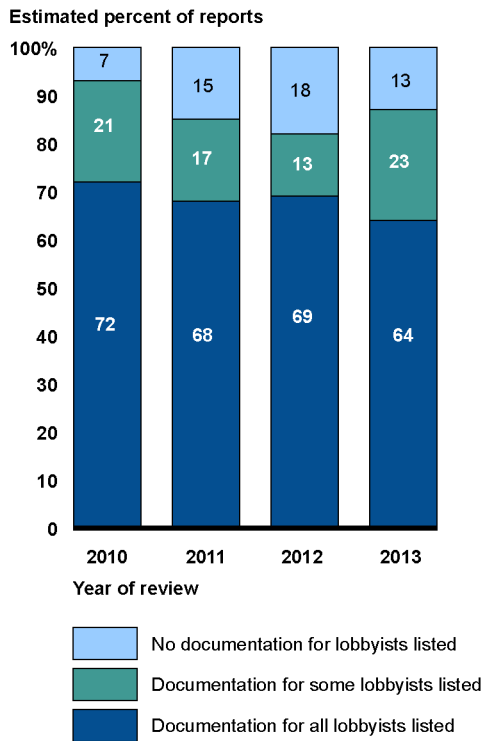
Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the Senate from 2010 through 2013



Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

Figure 7: Extent to Which Lobbyists Provided Documentation for Individual Lobbyists Listed from 2010 through 2013



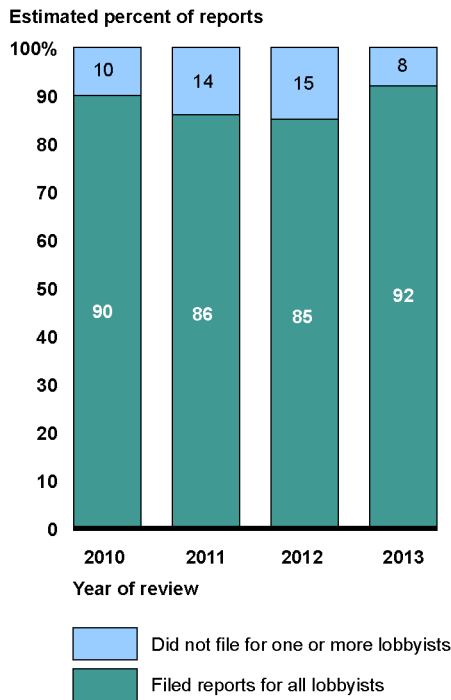
Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

For Most LD-2 Reports, Lobbyists Filed LD-203 Reports for All Listed Lobbyists

Lobbyists for an estimated 92 percent of LD-2 reports filed year-end 2012 or midyear 2013 LD-203 reports for all lobbyists and lobbying firms listed on the report as required. Figure 8 shows that lobbyists for most lobbying firms filed contribution reports for lobbyists and lobbying firms as required for LD-2 reports from 2010 through 2013. All individual lobbyists and lobbying firms reporting lobbying activity are required to file LD-203 reports semiannually, even if they have no contributions to report, because they must certify compliance with the gift and travel rules.

Figure 8: Extent to Which Lobbyists on LD-2 Reports Filed Contribution Reports for All Listed Lobbyists and Lobbying Firms from 2010 through 2013



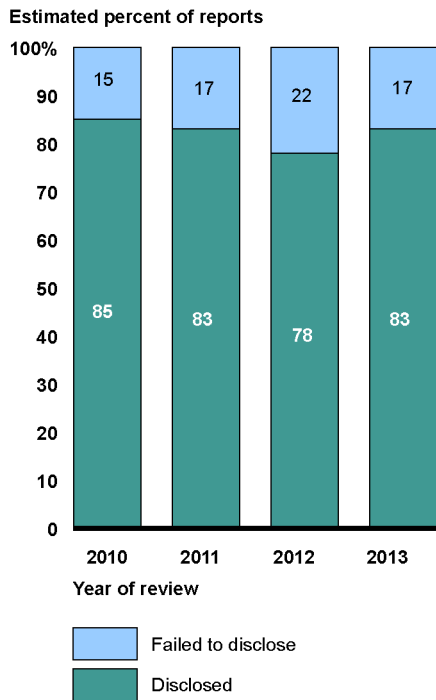
Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant.

For Some LD-2 Reports, Lobbyists Failed to Disclose Covered Positions

The LDA requires a lobbyist to disclose previously held covered positions when first registering as a lobbyist for a new client. This can be done either on the LD-1 or on the LD-2 quarterly filing when added as a new lobbyist. This year, we estimate that 17 percent of all LD-2 reports did not properly disclose one or more previously held covered positions as required. Figure 9 shows the extent to which lobbyists failed to properly disclose one or more covered positions as required from 2010 through 2013.

Figure 9: Estimated Percent of LD-2 Reports Where Lobbyists Failed to Properly Disclose One or More Covered Positions from 2010 through 2013



Source: GAO analysis.

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Results have a maximum margin of error of 11 percent. Year-to-year differences are not statistically significant. For this element in prior reports, we reported an estimated minimum percentage of reports based on a one-sided, 95 percent confidence interval rather than the estimated proportion as shown here.

Some Lobbyists Amended Their Disclosure Reports After We Contacted Them

As of April 10, 2014, lobbyists amended 18 of the 104 disclosure reports in our original sample to make changes to previously reported information. One of the 18 reports was amended twice—once after we notified the lobbyists of our review and again after we met with them. An additional 7 of the 18 reports were amended after we notified the lobbyists of our review, but before we met with them. Finally, an additional 10 of the 18 reports were amended after we met with the lobbyists to review their documentation. We cannot be certain how lobbyists not in our sample would have behaved had they not been contacted by us. However, the notable number of amended LD-2 reports in our sample each year following notification of our review suggests that sometimes our contact spurs lobbyists to more closely scrutinize their reports than they would have without our review.

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

Table 1: Reasons Lobbyists in Our Sample Amended Their Disclosure Reports as of April 2014

Reasons for amending	Number of times reason selected
Update covered position	6
Change reported Income or expenses	5
Change House, Senate, or executive agency lobbying activity	5
Change individuals who acted as a lobbyist	2
Change specific issue areas lobbied	1
Change to no lobbying activity	1
Total	19

Source: GAO analysis.

Note: Some firms cited more than one reason for amending. Additionally, one firm amended its disclosure report twice; once after we contacted the firm about the interview and again after the interview. Lobbyists may have amended either their LD-1 or LD-2 reports to change information previously reported on the LD-2 under review.

Most LD-203 Contribution Reports Disclosed Political Contributions Listed in the FEC Database

As part of our review, we compared contributions listed on lobbyists' and lobbying firms' LD-203 reports against those political contributions reported in the FEC database to identify whether political contributions were omitted on LD-203 reports in our sample. The sample of LD-203 reports we reviewed originally contained 80 reports with contributions and 80 reports without contributions.¹¹ We estimate that overall, for 2013, lobbyists failed to disclose one or more reportable contributions on 4 percent of reports.¹² Table 2 illustrates that most lobbyists disclosed FEC reportable contributions on their LD-203 reports as required from 2010 through 2013.

¹¹We treated one respondent as a nonrespondent because the itemized contributions in the FEC database were not available at the time of our review to determine whether political contributions were omitted on the respondent's LD-203 report.

¹²We 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: Estimated Percent of LD-203 Reports That Omitted One or More Political Contributions from 2010 through 2013

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

Source: GAO analysis.

Note: These results contain contributions that are reportable to the FEC. For this element in prior reports, we reported an estimated minimum percentage of reports based on a one-sided, 95 percent confidence interval rather than the estimated proportion as shown here.

^a n=80, except where noted with n=79.

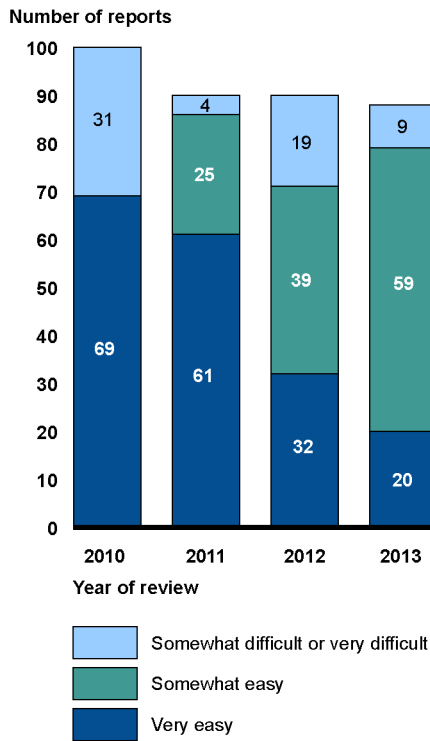
Most Lobbying Firms Found It Easy to Comply with Disclosure Requirements and Understood Lobbying Terms

As part of our review, 92 different lobbying firms were included in our 2013 sample.¹³ Consistent with prior reviews, most lobbying firms reported that they found it very easy or somewhat easy to comply with reporting requirements. Of the 92 different lobbying firms in our sample, 20 reported that the disclosure requirements were “very easy,” 59 reported them “somewhat easy,” and 9 reported them “somewhat difficult” or “very difficult” (see figure 10).¹⁴

¹³The number of different lobbying firms total 92 and is less than our sample of 102 reports because some lobbying firms had more than one LD-2 report included in our sample. We calculated our responses based on the number of different lobbying firms that we contacted rather than the number of interviews. Prior to our calculations, we removed the duplicate lobbying firms based on the most recent date of their responses. For those cases with the same response date, we kept the cases with the smallest assigned case identification number.

¹⁴Four of the 92 different lobbying firms did not respond to the question about ease of compliance with reporting requirements. Although the percentage estimates from our sample of LD-2 reports are generalizable to all LD-2 reports, results from the analysis of lobbying firm opinions are not generalizable. Our sample was designed to develop population estimates of the accuracy of information on LD-2 reports and was not designed to estimate lobbyist opinions.

Figure 10: Ease of Complying with Disclosure Requirements from 2010 through 2013



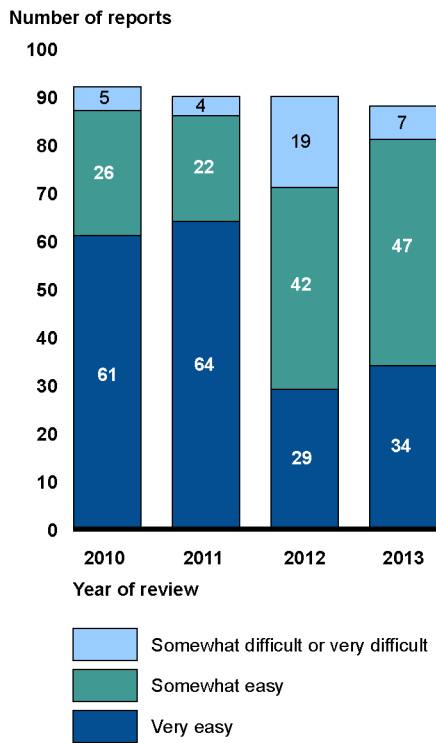
Source: GAO analysis.

Note: In 2011, our scale was easy to meet, somewhat easy to meet, or difficult to meet. In 2010, we asked if it was easy to comply with disclosure requirements. For 2013, 4 of the 92 different lobbying firms did not respond to the question about ease of compliance with reporting requirements.

Most lobbyists we interviewed rated the terms associated with LD-2 reporting requirements as “very easy” or “somewhat easy” to understand with regard to meeting their reporting requirements. This is consistent with prior reviews. Figures 11 through 15 show how lobbyists reported ease of understanding the terms associated with LD-2 reporting requirements from 2010 through 2013.¹⁵

¹⁵Some lobbying firms may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore, the number of responses may not be consistent with the number of different lobbying firms in figures 11 through 15.

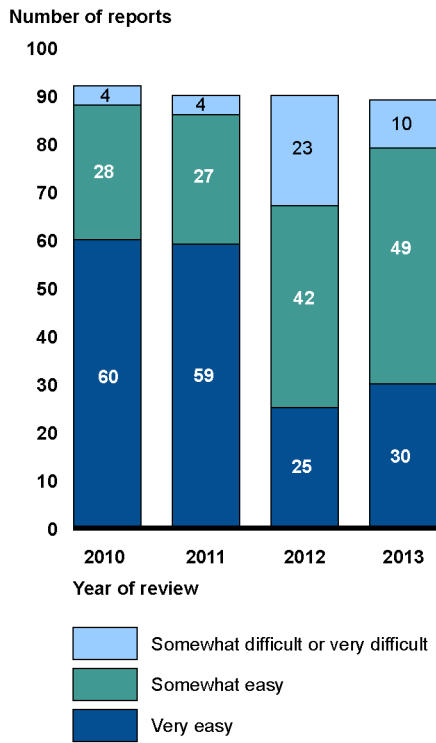
Figure 11: Ease of Understanding Lobbying Definitions from 2010 through 2013



Source: GAO analysis.

Note: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the scale clear and understandable, somewhat clear and understandable, or not clear and understandable.

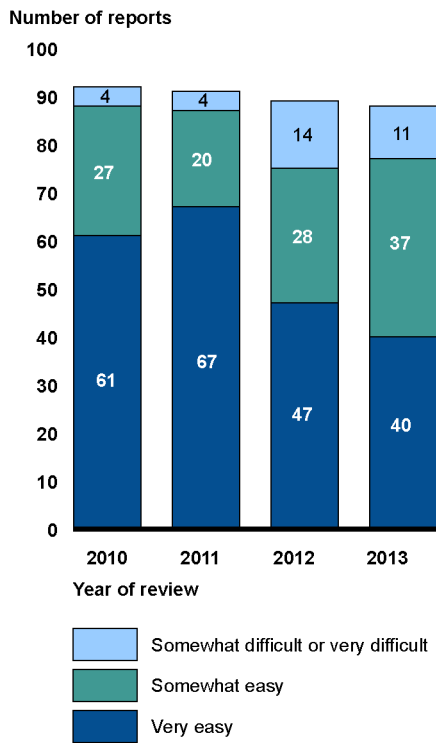
Figure 12: Ease of Understanding the Term “Lobbying Activities” from 2010 through 2013



Source: GAO analysis.

Note: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the scale, clear and understandable, somewhat clear and understandable, or not clear and understandable.

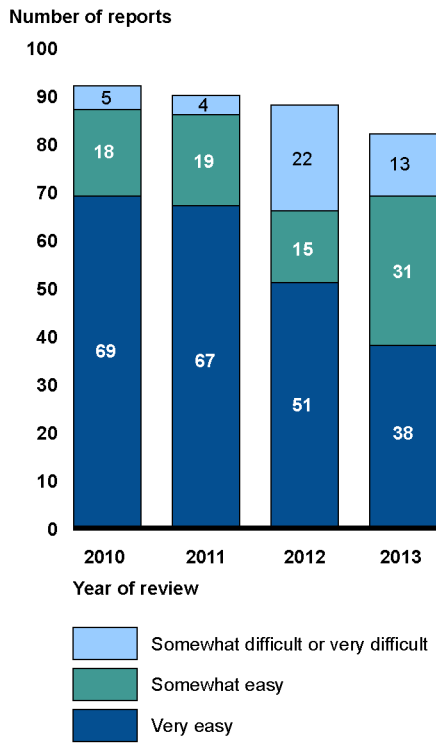
Figure 13: Ease of Understanding Issue Codes from 2010 through 2013



Source: GAO analysis.

Note: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the scale, clear and understandable, somewhat clear and understandable, or not clear and understandable.

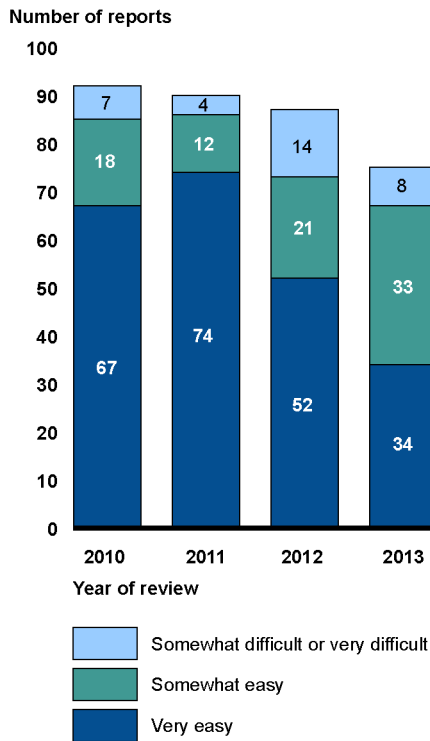
Figure 14: Ease of Understanding the Term “Covered Positions” from 2010 through 2013



Source: GAO analysis.

Note: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the scale, clear and understandable, somewhat clear and understandable, or not clear and understandable.

Figure 15: Ease of Understanding the Term “Terminating Lobbyists” from 2010 through 2013



Source: GAO analysis.

Note: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the scale, clear and understandable, somewhat clear and understandable, or not clear and understandable.

U.S. Attorney’s Office Actions to Enforce LDA

The Office’s Authorities, Processes, and Resources to Enforce LDA Compliance

The Office stated it continues to have sufficient personnel resources and authority under the LDA to enforce LD-2 reporting requirements, including imposing civil or criminal penalties for noncompliance of LD-2 reporting. Noncompliance refers to a lobbyist’s or lobbying firm’s failure to comply with LDA requirements. According to the Office, it has one contract paralegal specialist assigned full time, as well as five civil attorneys and

one criminal attorney assigned part time for LDA compliance work. In addition, the Office stated that it participates in a government-wide program that provides temporary access to attorneys to assist with LDA compliance. The temporarily assigned attorneys work with the contract paralegal specialist to contact referred lobbyists or lobbying firms who do not comply with the LDA.

According to the Office, it has sufficient authority to enforce LD-203 compliance with the LDA for lobbying firms and certain individual lobbyists. However, it has difficulty pursuing hundreds of LD-203 referrals that arise when a lobbying firm does not maintain or a lobbyist does not leave forwarding contact information upon leaving the firm. The LD-203 report does not provide contact information. It only provides the name of the lobbyist and lobbying firm. As a result, the Office does not have contact information to find the referred lobbyist to bring him or her into compliance. Office officials reported that many firms have assisted them by providing contact information for lobbyists, and only a few firms have not been willing to provide contact information for noncompliant lobbyists. Additionally, the Office stated that because the current structure of the LDA requires registered lobbyists to file their LD-203 reports and does not require lobbying firms to ensure that their registered lobbyists have complied with LD-203 filing requirements, the Office has no authority to hold lobbying firms responsible for a registered lobbyist who fails to comply with LD-203 requirements. Accordingly, when the Office does not have contact information to find a lobbyist who left the firm and it cannot hold the lobbying firm responsible for the lobbyist's noncompliance with lobbying disclosure requirements, the Office has no recourse to pursue enforcement action.

In a prior report, we recommended that the Office develop a structured approach for tracking and recording its enforcement actions.¹⁶ The Office developed the LDA database to track the status of referrals and enforcement actions it takes to bring lobbyists and lobbying firms into compliance with the LDA. To enforce compliance, the Office has primarily focused on sending letters to lobbyists who have potentially violated the LDA by not filing disclosure reports as required. The letters request lobbyists to comply with the law by promptly filing the appropriate

¹⁶GAO, *Lobbying Disclosure: Observations on Lobbyists' Compliance with New Disclosure Requirements*, [GAO-08-1099](#) (Washington, D.C.: Sept. 30, 2008).

disclosure reports and inform lobbyists of potential civil and criminal penalties for not complying. In addition to sending letters, a contractor sends e-mails and calls lobbyists to inform them of their need to comply with LDA reporting requirements. Not all referred lobbyists receive noncompliance letters, e-mails, or phone calls because some of the lobbyists have terminated their registrations or filed the required financial disclosure reports before the Office received the referral.

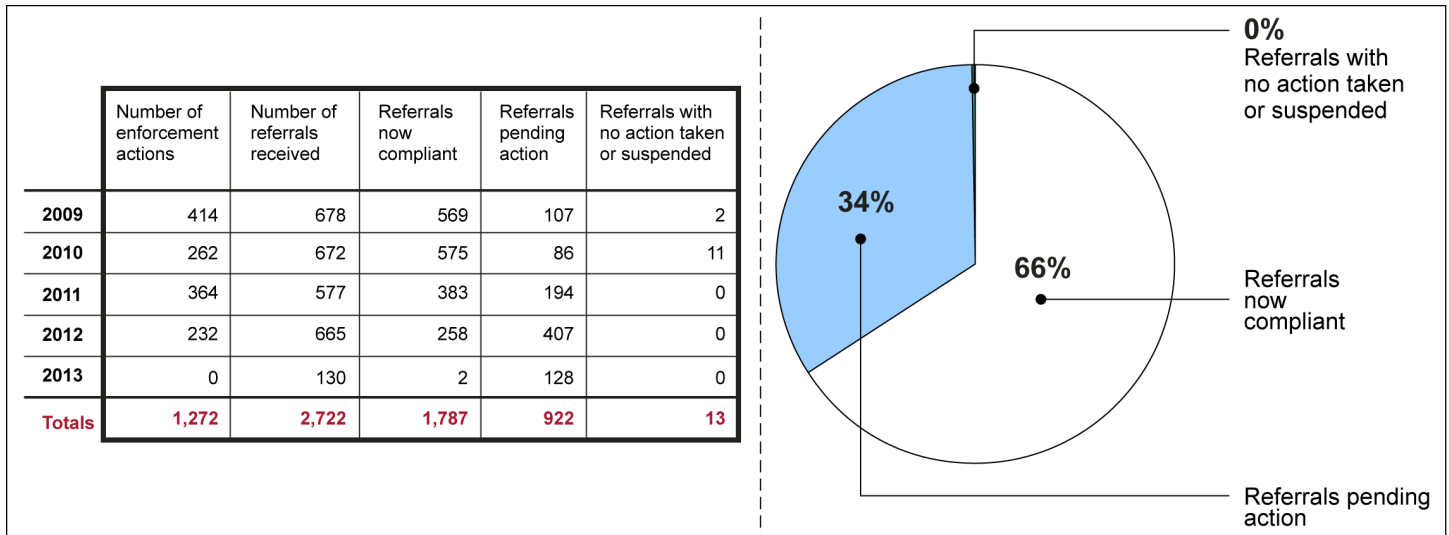
Office officials stated that lobbyists resolve their noncompliance issues by filing the reports or terminating their registration. Resolving referrals can take anywhere from a few days to years depending on the circumstances. During this time, the Office monitors and reviews all outstanding referrals and uses summary reports from the database to track the overall number of referrals that become compliant as a result of receiving an e-mail, phone call, or noncompliance letter. In addition, more referred lobbyists are being contacted by e-mail and phone calls, which has decreased the number of noncompliance letters the Office sends to lobbyists. Officials from the Office stated that the majority of these e-mails and calls result in the registrant becoming compliant without sending a letter. In our last report, the Office told us that its system collects information on contacts made by e-mail and phone calls in the notes section of its database, but the database does not automatically tabulate the number of e-mails and phone calls to lobbyists, as it does for letters sent.¹⁷ In March 2013 as a part of closing discussions with the Office about the findings of our last lobbying disclosure report, as part of its enforcement efforts we urged the Office to develop a mechanism to track e-mails and telephone contacts to individual lobbyists. Since then, the Office has started tracking the number of e-mails and telephone contacts that are associated with its enforcement efforts to bring lobbyists and lobbying firms into compliance. These actions are now included in the number of enforcement actions taken to bring lobbyists and lobbying firms into compliance.

¹⁷GAO, *2012 Lobbying Disclosure: Observations on Lobbyists' Compliance with Disclosure Requirements*, [GAO-13-437](#) (Washington, D.C.: Apr. 1, 2013).

Status of LD-2
Enforcement Efforts from
2009 through 2013
Reporting Periods

As of January 16, 2014, the Office has received 2,722 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 calendar years 2009 through 2013. Figure 16 shows the number and status of the referrals received and the number of enforcement actions taken by the Office in its effort to bring lobbying firms into compliance. Enforcement actions include the number of letters, e-mails, and calls made by the Office. About 66 percent (1,787 of 2,722) of the total referrals received are now compliant because lobbying firms either filed their reports or terminated their registrations. In addition, some of the referrals were found to be compliant when the Office received the referral, and therefore no action was taken. This may occur when lobbying firms respond to the contact letters from the Secretary of the Senate and Clerk of the House after the Office has received the referrals. About 34 percent (922 of 2,722) of referrals are pending action because the Office was unable to locate the lobbying firm, did not receive a response from the firm, or plans to conduct additional research to determine if it can locate the lobbying firm. According to the Office, resolving referrals can take anywhere from a few days to years depending on the circumstances. Referrals may remain in pending status and may be monitored by the Office until it determines whether to pursue legal action against the registrant or dismiss certain referrals or until the registrant files the disclosure report or terminates his or her registration. The remaining 13 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased. The Office suspends enforcement actions against lobbyists or lobbying firms that are repeatedly referred for not filing disclosure reports but that do not have any current lobbying activity. The suspended lobbying firms are periodically monitored to determine whether they actively lobby in the future. As a part of this monitoring, the Office checks the lobbying disclosure databases maintained by the Secretary of the Senate and the Clerk of the House.

Figure 16: Status of LDA Enforcement Actions for LD-2 Reporting from 2009 through 2013 (as of January 16, 2014)



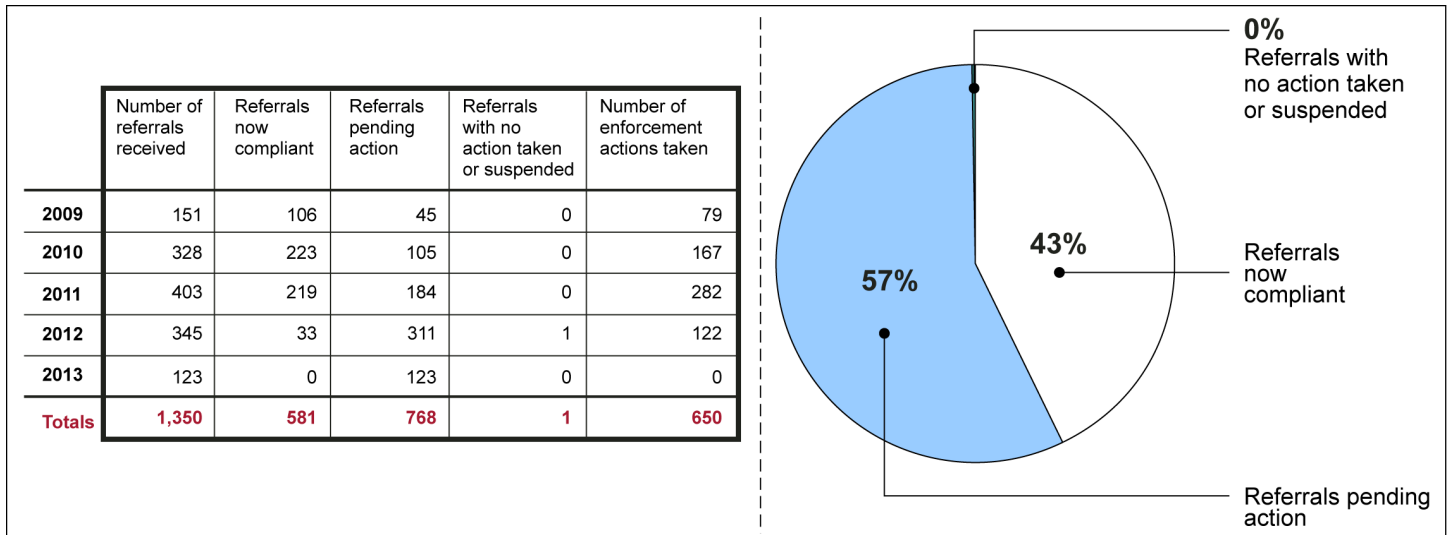
Source: U.S. Attorney's Office for the District of Columbia.

Status of LD-203 Enforcement Actions from 2009 through 2013 Reporting Periods

LD-203 referrals consist of two types: LD-203(R) referrals represent lobbying firms that have failed to file LD-203 reports for the firm, and LD-203 referrals represent the lobbyists at the lobbying firm who have failed to file their individual LD-203 reports as required. As of January 16, 2014, the Office had received 1,350 LD-203(R) referrals and 3,042 LD-203 referrals from the Secretary of the Senate and Clerk of the House cumulatively for calendar years 2009 through 2013. For LD-203 referrals, the Office sends noncompliance letters for the lobbyists to the registered lobbying firms listed on the LD-203 report because the lobbyist's personal contact information is not listed on the LD-203 report.

Figure 17 shows the status of LD-203(R) referrals received and the number of enforcement actions taken by the Office in its effort to bring lobbying firms into compliance. About 43 percent (581 of 1,350) of the lobbyists who were referred by the Secretary of the Senate and Clerk of the House for noncompliance during the 2009 through 2013 reporting periods are now considered compliant because lobbying firms either have filed their reports or have terminated their registrations. About 57 percent (768 of 1,350) of the referrals are pending action because the Office was unable to locate the lobbyist, did not receive a response from the lobbyist, or plans to conduct additional research to determine if it can locate the lobbying firm.

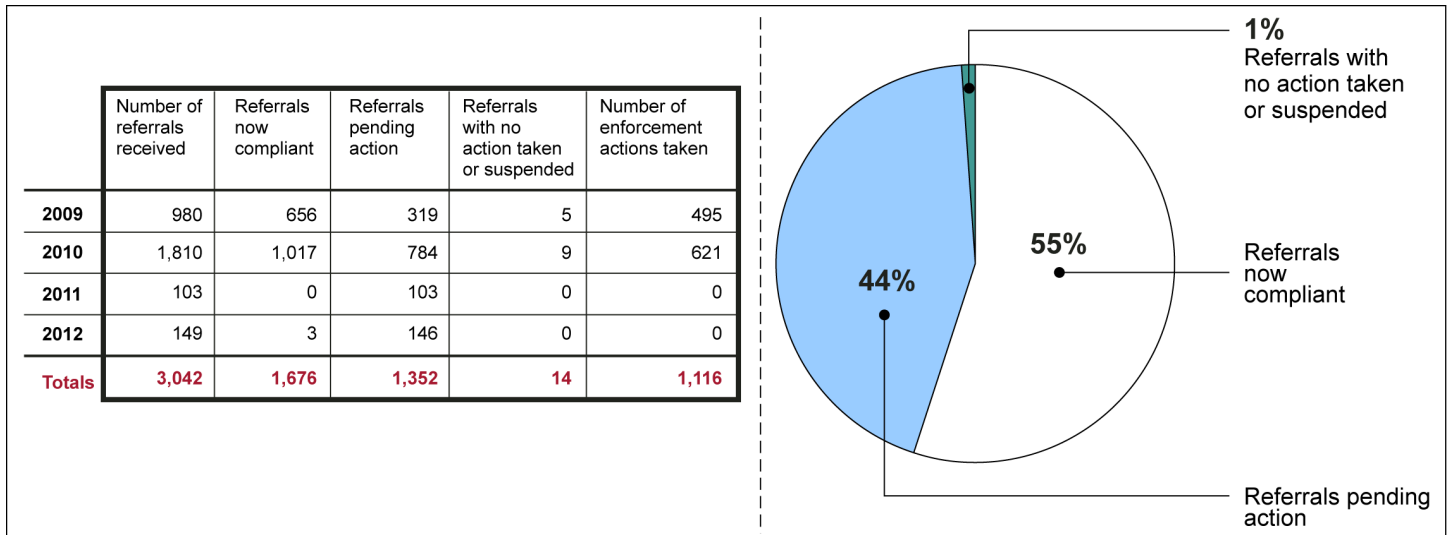
Figure 17: Status of LDA Enforcement Actions for LD-203(R) Lobbying Firms Only Reporting from 2009 through 2013 (as of January 16, 2014)



Source: U.S. Attorney's Office for the District of Columbia.

Figure 18 shows that as of January 16, 2014, the Office had received 3,042 LD-203 referrals from the Secretary and Clerk for lobbyists who failed to comply with LD-203 reporting requirements for calendar years 2009 through 2012. Figure 18 shows the status of the referrals received and the number of enforcement actions taken by the Office in its effort to bring lobbyists into compliance. Figure 18 shows that 55 percent (1,676 of 3,042) of the lobbyists either have come into compliance by filing their reports or are no longer registered as a lobbyist. About 44 percent (1,352 of 3,042) of the referrals are pending action because the Office was unable to 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 18: Status of LDA Enforcement Actions for LD-203 Lobbyists Only for Reporting from 2009 through 2012 (as of January 16, 2014)



Source: U.S. Attorney's Office for the District of Columbia.

The Office said that many of the pending LD-203 referrals represent lobbyists who no longer lobby for the lobbying firms affiliated with the referrals, even though these lobbying firms may be listed on the lobbyist's LD-203 report. In addition, Office officials stated that they continue to experience challenges with increasing LD-203 compliance because the Office has little leverage to bring certain individual lobbyists into compliance. Many of the LD-203 referrals remain open in an attempt to locate lobbyists who are no longer employed by the lobbying firm and do not leave a forwarding address. As a result, it may take years to resolve the referrals and bring the lobbyists into compliance.

Status of Enforcement Settlement Actions

Since the 2012 reporting period, the Office has identified nine registrants on its chronic offenders list for failure to comply with reporting requirements. Of the nine registrants, five filed the outstanding reports or terminated their registration after being contacted by an Assistant U.S. Attorney. The Office reached settlement agreements with two of the registrants for \$50,000 and \$30,000, respectively, in civil penalties for repeatedly failing to file disclosure reports. In December 2013, the Office filed a default judgment for \$200,000 against a registrant for repeated failure to file his LDA reports as required. In March 2014, the Office filed a

civil complaint in the U.S. District Court for the District of Columbia for a registrant's failure to comply with LDA reporting requirements.

The Office continues to monitor and review chronic offenders to determine appropriate enforcement actions, which may include considering legal actions or dismissing certain cases.

Concluding Observations

Over the past several years of reporting on lobbying disclosure, we have found that lobbyists reported understanding terms and requirements, but their disclosure filings demonstrated some compliance difficulties. For example, a number of lobbyists had rounding errors in their reports, failed to disclose covered positions, and did not accurately disclose their lobbying activity with the House, the Senate, or executive agencies. As a result, after being contacted by us, lobbyists amended their reports to address these types of compliance difficulties. In our first lobbying disclosure report in September 2008, we concluded that the lobbying community could benefit from creating an organization to

- share examples of best practices of the types of records maintained to support filings;
- use this information gathered over an initial period to formulate minimum standards for recordkeeping;
- provide training for the lobbying community on reporting and disclosure requirements intended to help the community comply with the LDA; and
- report annually to the Secretary of the Senate and the Clerk of the House on opportunities to clarify existing guidance and ways to minimize sources of potential confusion for the lobbying community.

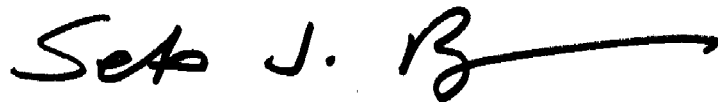
The continuing difficulties that some lobbyists have demonstrated in their disclosure reports, coupled with the sustained public and congressional attention on lobbyists and their interactions with government officials, underscores the importance of accurate and public disclosure of such activities. In that regard, we continue to believe that creating the type of organization we described in our first report could still be beneficial to the lobbying community and the public interest. The activities of such an organization could help enhance the enforcement and compliance with the LDA as amended by HLOGA and improve the accuracy and value of the information reported to Congress.

Agency Comments

We provided a draft of this report to the Attorney General for review and comment. The Assistant U.S. Attorney for the District of Columbia responded on behalf of the Attorney General that the Department of Justice had no comments.

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

If you or your staff have any questions about this report, please contact me at (202) 512-4749 or bagdoyans@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 "Seto J. Bagdoyan". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Seto J. Bagdoyan
Acting Director, Strategic Issues

List of Committees

The Honorable Thomas R. Carper
Chairman
The Honorable Thomas A. Coburn, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

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

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

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

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

The Honorable Darrell E. Issa
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Governmental Reform
House of Representatives

Appendix I: Objectives, Scope, and Methodology

Consistent with the mandate in the Honest Leadership and Open Government Act (HLOGA), our objectives were to

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

To respond to our mandate, we used information in the lobbying disclosure database maintained by the Clerk of the House of Representatives (Clerk of the House). To assess whether these disclosure data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and spoke to officials responsible for maintaining the data. Although registrations and reports are filed through a single web portal, each chamber subsequently receives copies of the data and follows different data cleaning, processing, and editing procedures before storing the data in either individual files (in the House) or databases (in the Senate). Currently, there is no means of reconciling discrepancies between the two databases caused by the differences in data processing. For example, Senate staff told us during previous reviews that they set aside a greater proportion of registration and report submissions than the House for manual review before entering the information into the database. As a result, the Senate database would be slightly less current than the House database on any given day pending review and clearance. House staff told us during previous reviews that they rely heavily on automated processing. They added that while they manually review reports that do not perfectly match information on file for a given registrant or client, they will approve and upload such reports as originally filed by each lobbyist, even if the reports contain errors or discrepancies (such as a variant on how a name is spelled).

Nevertheless, we do not have reasons to believe that the content of the Senate and House systems would vary substantially. For this review, we determined that House disclosure data were sufficiently reliable for identifying a sample of quarterly disclosure (LD-2) reports and for assessing whether newly filed registrants also filed required reports. We used the House database for sampling LD-2 reports from the third and fourth quarters of 2012 and the first and second quarters of 2013, as well as for sampling year-end 2012 and midyear 2013 political contributions

(LD-203) reports and finally for matching quarterly registrations with filed reports. We did not evaluate the Offices of the Secretary of the Senate or the Clerk of the House, both of which have key roles in the lobbying disclosure process. However, we did consult with officials from each office and they provided us with general background information at our request.

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a stratified random sample of 104 LD-2 reports from the third and fourth quarters of 2012 and the first and second quarters of 2013. We excluded reports with no lobbying activity or with income less than \$5,000 from our sampling frame.¹ We drew our sample from 65,489 activity reports filed for the third and fourth quarters of 2012 and the first and second quarters of 2013 available in the public House database, as of our final download date for each quarter. One LD-2 report was removed from the sample because we could not contact the firm and it appears the firm has gone out of business. We treated this report as a nonrespondent for the purposes of analysis and adjusted our sampling weights accordingly for analysis. Another LD-2 report was excluded because the lobbyist amended the LD-2 to reflect no lobbying activity after being notified of the review. This report was treated as out of scope.

Our sample of LD-2 reports was not designed to detect differences over time. However, we conducted tests of significance for changes from 2010 to 2013 for the generalizable elements of our review and found that there were generally no statistically significant differences over time. With the exception of one yearly decrease in the estimated proportion of reports with income or expense discrepancies of \$10,000 or more, we found no statistically significant differences after using a Bonferroni adjustment to account for multiple comparisons.² 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

¹LD-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.

²We adjusted for three comparisons to account for the three pairwise tests for each item examined.

may also be related to the nature of our sample, which was relatively small and was designed only for cross-sectional analysis.

Our sample is based on a stratified random selection and is only one of a large number of samples that we may have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples that we could have drawn. The percentage estimates for 2013 have a 95 percent confidence interval of within plus-or-minus 10.1 percentage points or less of the estimate itself, unless otherwise noted. For 2010 through 2012, the percentage estimates have a 95 percent confidence interval with a maximum of 11 percentage points.

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

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

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

Prior to each interview, we conducted an open source search to identify lobbyists on each report who may have held a covered official position. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Leadership Directories, Legistorm, and Google. Prior to 2008, lobbyists were only required to disclose covered official positions held within 2 years of registering as a lobbyist for the client. HLOGA amended that time frame to require disclosure of positions held 20 years before the date the lobbyists first lobbied on behalf of the client. Lobbyist are required to disclose previously held covered official positions either on the client registration (LD-1) or on the first LD-2 report when the lobbyist is added as "new." Consequently, those who held covered official positions may have disclosed the information on the LD-1 or a LD-2 report filed prior to the report we examined as part of our random sample.

Therefore, where we found evidence that a lobbyist previously held a covered official position and it was not disclosed on the LD-2 report under review, we then conducted an additional reviewed the publicly available Secretary of the Senate or Clerk of the House database. This was done to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if a lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation at the interview with the lobbying firm to ensure that our research was accurate. In previous reports, we reported the lower bound of a 90-percent confidence interval to provide a minimum estimate of omitted covered positions and omitted contributions with a 95 percent confidence level. We did so to account for the possibility that our searches may have failed to identify all possible omitted covered positions and contributions. As we have developed our methodology over time, we are more confident in the comprehensiveness of our searches for these items. Accordingly, this report presents the estimated percentages for omitted contributions and omitted covered positions rather than the minimum estimates. As a result, percentage estimates for these items will differ slightly from the minimum percentage estimates presented in prior reports

In addition to examining the content of the LD-2 reports, we confirmed whether year-end 2012 or midyear 2013 LD-203 reports had been filed for each firm and lobbyist listed on the LD-2 reports in our random sample. Although this review represents a random selection of lobbyists and firms, it is not a direct probability sample of firms filing LD-2 reports or lobbyists listed on LD-2 reports. As such, we did not estimate the likelihood that LD-203 reports were appropriately filed for the population of firms or lobbyists listed on LD-2 reports.

To determine if the LDA's requirement for registrants to file a report in the quarter of registration was met for the third and fourth quarters of 2012 and the first and second quarters of 2013, we used data filed with the Clerk of the House to match newly filed registrations with corresponding disclosure reports. Using an electronic matching algorithm that includes strict and loose text matching procedures, we identified matching disclosure reports for 2,925, or 96 percent, of the 3,034 newly filed registrations. We began by standardizing client and registrant names in both the report and registration files (including removing punctuation and standardizing words and abbreviations, such as "company" and "CO"). We then matched reports and registrations using the House identification number (which is linked to a unique registrant-client pair), as well as the names of the registrant 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 registrant name, allowing for variations in the names to accommodate minor misspellings or typos. For these cases, we used professional judgment to determine whether cases with typos were sufficiently similar to consider as matches. We could not readily identify matches in the report database for the remaining registrations using electronic means.

To assess the accuracy of the LD-203 reports, we analyzed stratified random samples of LD-203 reports from the 31,482 total LD-203 reports. The first sample contains 80 of the 10,227 reports with political contributions. The second contains 80 of the 21,255 reports listing no contributions. Each sample contains 40 reports from the year-end 2012 filing period and 40 reports from the midyear 2013 filing period.³ The samples allow us to generalize estimates in this report to either the population of LD-203 reports with contributions or the reports without contributions to within a 95 percent confidence interval of plus or minus 9.5 percentage points or less. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2010 to 2013 and found no statistically significant differences after adjusting for multiple comparisons.⁴ While the results provide some confidence that apparent fluctuations in our results across years are likely attributable to sampling error, the inability to detect significant differences may also be related to the nature of our sample, which was relatively small and designed only for cross-sectional analysis. We analyzed the contents of the LD-203 reports and compared them to contribution data found in the publicly available Federal Elections Commission's (FEC) political contribution database. We interviewed FEC staff responsible for administering the database and determined that the data reliability is suitable for confirming whether a FEC-reportable disclosure listed in the FEC database had been reported on an LD-203 report.

³One midyear 2013 contributions case was not available in the FEC data because FEC had not processed individual contributions. The case was treated as a nonrespondent for the purposes of data analysis, and the weights for mid-year contributions reports was adjusted using an effective sample of 39 rather than 40 cases as originally sampled for 159 reports.

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

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

To identify challenges to compliance, we used a web-based survey and obtained the views from 92 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms total 92 and is less than our sample of 102 reports because some lobbying firms had more than 1 LD-2 report included in our sample. We calculated our responses based on the number of different lobbying firms that we contacted rather than the number of interviews. Prior to our calculations, we removed the duplicate lobbying firms based on the most recent date of their responses. For those cases with the same response date, we kept the cases with the smallest assigned case identification number. To obtain their views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale of "very easy," "somewhat easy," "somewhat difficult," or "very difficult." In addition, using the same scale we asked them to rate the ease of understanding the terms associated with LD-2 reporting requirements.

To describe the resources and authorities available to the Office and its efforts to improve its LDA enforcement, we interviewed officials from the Office and obtained updated information on the capabilities of the system they established to track and report compliance trends and referrals, and other practices established to focus resources on enforcement of the LDA. The Office provided us with updated reports from the tracking system on the number and status of referrals and chronically noncompliant lobbyists and lobbying firms.

The mandate does not include identifying lobbyists who failed to register and report in accordance with LDA requirements, or whether for those

lobbyists who did register and report, that all lobbying activity or contributions were disclosed.

We conducted this performance audit from June 2013 through May 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

The random sample of lobbying disclosure reports we selected was based on unique combinations of registrant lobbyists and client names (see table 3).

Table 3: Names of Registrants and Clients Selected in Random Sample of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2012 and the First and Second Quarters of 2013

Registrant name	Client
38 North Solutions, LLC	Gamesa Technology Corporation, Inc.
A.O. Smith Corporation	A.O. Smith Corporation
Akin Gump Strauss Hauer & Feld	CT Corporation
American Continental Group	Monsanto Company
American Continental Group	New York State Association for Affordable Housing
Ascension Health	Ascension Health
Atlantic Strategies Group	Scientific Research Corporation
Baker Donelson Bearman Caldwell & Berkowitz	EO2 Concepts
Barnes & Thornburg LLP	Board of Commissioners of Vanderburgh County
Blank Rome Government Relations	Intelsat
Bob Lawrence & Associates, Inc.	Renaissance Associates S.A.
Breaux Lott Leadership Group	St. Tammany Parish
Brownstein Hyatt Farber Schreck, LLP	Genworth Financial, Inc.
Capitol Representatives	The Greenway Foundation
Capitol Strategies, LLC	Lower Santa Cruz River Alliance
Capitol Tax Partners, LLP	International Paper Company
Cassidy & Associates, Inc. (formerly known as Cassidy & Associates)	Lovelace Respiratory Research Institute
Caterpillar Inc.	Caterpillar Inc.
CJ Lake, LLC	CALSTART
Cornerstone Government Affairs, LLC	Custodial Financial
Covington & Burling LLP	Monster Energy Company
DCI Group, LLC	Exxon Mobil
Denny Miller Associates	General Atomics
East End Group, LLC	The Pharmaceutical Research and Manufacturers of America
Edmund Graber	Santa Rosa County FL
Fleet Street Group	Xcel Energy

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

Registrant name	Client
Friends Committee on National Legislation	Friends Committee on National Legislation
Hannegan Landau Poersch Advocacy, LLC	Quad Partners
Health Policy Source, Inc.	American Society for Anesthesiologists
Hogan Lovells US LLP	National Chicken Council
Hogan Lovells US LLP	GE Oil & Gas
Hyjek & Fix, Inc.	Assured Information Security, Inc.
Intellectual Property Owners Association	Intellectual Property Owners Association
Jackson Lewis LLP	Safeway Inc.
James Desmond	Lockheed Martin
Jamison and Sullivan, Inc.	Douglas County, Oregon
John T. O'Rourke	H&R Block Inc.
K & L Gates LLP	Starbucks Coffee Corp
Kadesh & Associates, LLC	Chuckwalla Farm Land, LLC
Karv Communications, Inc.	German Insurance Association
Kia Motors Corporation	Kia Motors Corporation
League of Women Voters of the US	League of Women Voters of the US
Liberty Square Group	Massachusetts Biotechnology Council
LTD Group, LLC	JP Morgan Chase & Co
Manatt, Phelps & Phillips, LLP	Outdoor Advertising Association of America, Inc.
Marla Grossman	American Continental Group on Behalf of The Authors Guild, Inc.
McAllister & Quinn LLC	Yardney Technical Products
McBee Strategic Consulting, LLC	Corrections Corporation of America
Miller/Wenhold Capitol Strategies, LLC	Taxicab, Limosuine and Partransit Association
Mintz Levin Cohn Ferris Glovsky and Popeo, P.C.	National Cable & Telecommunications Association
Motorcycle Riders Foundation	Motorcycle Riders Foundation
Mr. Khalil Saliba	OSI Restaurant Partners, Inc.
MWW Group	WebMD Health (formerly known as Medscape, Inc.)
Nathanson+Hauck	Freelancers Union
National Beer Wholesalers Association	National Beer Wholesalers Association
National Council for Community Behavioral Healthcare	National Council for Community Behavioral Healthcare
National Council of Farmer Cooperatives	National Council of Farmer Cooperatives
Nelson, Mullins, Riley & Scarborough	University of Massachusetts at Dartmouth

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

Registrant name	Client
Nelson, Mullins, Riley & Scarborough, LLP	Myrtle Beach Downtown Redevelopment Corp
Omer F. Brown, II Law Office	Contractors International Group on Nuclear Liability
O'Neill, Athy & Casey, P.C	Cape Cod Healthcare
Palmetto Group	Hewlett-Packard Company
Palmetto Group	Association of Clinical Research Organizations
Pennsylvania Farm Bureau	Pennsylvania Farm Bureau
Podesta Group, Inc.	Monster Energy Company
Podesta Group, Inc.	URS Corporation
PPG Industries, Inc.	PPG Industries, Inc.
PRASAM	DigitalGlobe, Inc.
Quinn Gillespie & Associates	National Association of Realtors
R. B. Murphy & Associates, LLC	Google Inc
Robert Talley	TAPS
Russ Reid Company	Covenant House Florida
Scholastic Inc.	Scholastic Inc.
Sustainable Strategies DC	The Ferguson Group on behalf of the City of Ranson, WV
The Advocacy Group	University of Central Florida
The Brightup Group LLC	Association of Nutrition & Foodservice Professionals (FKA-Dietary Managers Assn)
The Ferguson Group, LLC	Climate Communities
The Majority Group, LLC	NumbersUSA
The Nickles Group, LLC	American Society of Anesthesiologists
The Nickles Group, LLC	Exxon Mobil Corporation
The Normandy Group, LLC	American Systems Corporation
THE OB-C Group, LLC	Eli Lilly
The Smith-Free Group	Ingram Barge Company
The University of Tennessee	The University of Tennessee
Twenty-First Century Group, Inc.	Verizon
U.S. Apple Association	U.S. Apple Association
Union Square Strategic LLP	American Academy of Otolaryngology-Head and Neck Surgery
University of Notre Dame	University of Notre Dame
Van Ness Feldman, LLP	PacifiCorp
Van Scoyoc Associates	New York University Langone Medical Center
Van Scoyoc Associates	Morgan State University Foundation

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

Registrant name	Client
Venable LLP	Association of Food and Dairy Retailers, Wholesalers and Manufacturers
Venn Strategies, LLC	Campaign to End Obesity Action Fund
Water Strategies, LLC	Diamond Plastic Corporation
Westinghouse Electric Company	Westinghouse Electric Company
Williams & Jensen, PLLC.	CME Group
Williams & Jensen, PLLC.	TE Connectivity, Inc.
Williams & Jensen, PLLC.	Takeda Pharmaceuticals America, Inc.
Williams & Jensen, PLLC	AK Steel

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of 2012 and the first and second quarters of 2013.

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

See table 4 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports with contributions. See table 5 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports without contributions.

Table 4: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2012 and Midyear 2013

Lobbyist or lobbying firm	Reporting period
Aircraft Owners & Pilots Association	Year-end 2012
Airports Council International — North America	Midyear 2013
Alan Elias	Year-end 2012
Amy Andryszak	Year-end 2012
Arthur Cameron. Sr	Year-end 2012
Benjamin Palumbo	Year-end 2012
BP America, Inc	Year-end 2012
Brendan Williams	Year-end 2012
Brooks Brunson	Midyear 2013
Camille Donald	Year-end 2012
Capella University	Year-end 2012
Charles Nuckolls	Midyear 2013
Christopher Heinz	Year-end 2012
CompTIA (Computing Technology Industry Association)	Midyear 2013
Conor Yunits	Midyear 2013
Corley Consulting, LLC	Midyear 2013
David Thompson	Midyear 2013
De'ana Dow	Midyear 2013
Discover Financial Services	Midyear 2013
Frank Vitello	Midyear 2013
Frankie Trull	Midyear 2013
Gary Carpentier	Midyear 2013
Glen Overton	Year-end 2012
Gray & Oscar, LLC (Formerly Bob Gray, LLC)	Year-end 2012
Heather Strawn	Year-end 2012
Henry Bonilla	Midyear 2013
Hobbs Straus Dean & Walker, LLP	Midyear 2013
Independent Insurance Agents & Brokers of America	Midyear 2013
J. Steven Judge	Year-end 2012
James Massie	Year-end 2012

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

Lobbyist or lobbying firm	Reporting period
James Nichols	Year-end 2012
Jayne Chambers	Midyear 2013
Jennifer Luray	Midyear 2013
John Albertine	Midyear 2013
John Gallagher	Year-end 2012
John Grzebien	Midyear 2013
John Hollay	Year-end 2012
John Sasso	Year-end 2012
Jonathan Niedzielski	Midyear 2013
Josephine Cooper	Year-end 2012
Julie Pawelczyk	Midyear 2013
Justin Daly	Midyear 2013
Katherine Cullen	Year-end 2012
Kathryn Fulton	Year-end 2012
Keybank	Year-end 2012
Kimberly Dean	Midyear 2013
Lawrence Markley	Midyear 2013
Mark Holman	Year-end 2012
Martin Bayr	Midyear 2013
Mary Kenkel	Year-end 2012
Mary Savary Taylor	Midyear 2013
McKesson Corporation And Its Affiliate U.S. Oncology (Formerly McKesson Corp.)	Midyear 2013
Michael Nilsson	Year-end 2012
Michele Ballantyne	Midyear 2013
Milam Mabry	Midyear 2013
Monica Healy	Year-end 2012
Mr. James Desmond	Midyear 2013
National Cannabis Industry Association	Midyear 2013
National Funeral Directors Assn	Midyear 2013
Peter Begans	Year-end 2012
Quadripoint Strategies LLC	Year-end 2012
Railway Supply Institute, Inc.	Year-end 2012
Robert Neal	Year-end 2012
Robyn Lippert	Midyear 2013
Ryan Thompson	Midyear 2013
Scott Eckart	Year-end 2012

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

Lobbyist or lobbying firm	Reporting period
Scott Lively	Year-end 2012
Sean Richardson	Midyear 2013
Society of American Florists	Year-end 2012
Susan Bodine	Year-end 2012
Susan Neely	Year-end 2012
TECO Energy, Inc.	Year-end 2012
Terry Muilenburg	Midyear 2013
Thomas Danjczek	Year-end 2012
Timothy McGivern	Year-end 2012
VCA - Vision Council of America; The Vision Council	Year-end 2012
Wayne Smith	Year-end 2012
William Behrens	Midyear 2013
Xerox Corporation	Midyear 2013
Yahoo! Inc	Midyear 2013

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end 2012 and midyear 2013 reports.

Table 5: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with No Contributions Listed, Filed Year-End 2012 and Midyear 2013

Lobbyist or lobbying firm	Reporting period
38 North Solutions, LLC	Year-end 2012
Allan Adler	Midyear 2013
Amelia Consulting Group, LLC	Year-end 2012
American Academy of Actuaries	Midyear 2013
American College of Gastroenterology	Year-end 2012
Andrew McNary	Midyear 2013
Anna Roberts	Midyear 2013
Brian Gantman	Year-end 2012
Business Council for Sustainable Energy	Midyear 2013
Caroline Cooper	Midyear 2013
Carrie Johnson	Year-end 2012
Cathy Dewitt	Midyear 2013
Charles O'Brien	Year-end 2012
Chris Townsend	Year-end 2012
Cord Sterling	Year-end 2012
Craig Saperstein	Year-end 2012
Curators of The University of Missouri	Midyear 2013

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

Lobbyist or lobbying firm	Reporting period
Daniel Gans	Year-end 2012
Daniel Hartnett	Year-end 2012
David Roberts	Midyear 2013
Diana Felner	Year-end 2012
Edward Wender	Midyear 2013
Eileen Sottile	Midyear 2013
Elizabeth Fiveash	Midyear 2013
Elizabeth Kucinich	Year-end 2012
Elizabeth Lawson	Midyear 2013
Emily Sass	Year-end 2012
English First, Inc	Year-end 2012
Fresh Produce Association of the Americas	Year-end 2012
Gerald Hughes	Midyear 2013
Haake and Associates	Midyear 2013
Hank Webster	Midyear 2013
Immigration Equality Action Fund	Year-end 2012
James Backlin	Midyear 2013
James P. Keese	Midyear 2013
Jen Kaleta	Year-end 2012
Jennifer Bendall	Midyear 2013
Jennifer Cervantes	Midyear 2013
Jerry Hadenfeldt	Year-end 2012
John Bartimole	Midyear 2013
Julie Halbert Wright	Midyear 2013
Julie Kirchner	Midyear 2013
Kate Petersen	Year-end 2012
Kevin Schmidt	Year-end 2012
Kristina Butts	Year-end 2012
Laurie Bertenthal	Midyear 2013
Leslie Griffin	Midyear 2013
Lisa Lamkins	Year-end 2012
Lorren Walker	Year-end 2012
Louis Sheldon	Year-end 2012
Lufthansa German Airlines	Year-end 2012
Lynn Henselman	Midyear 2013
Mary Rosado	Midyear 2013
Matthew Coffron	Year-end 2012

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

Lobbyist or lobbying firm	Reporting period
Meredith Mull	Year-end 2012
Meredith Nethercutt	Midyear 2013
Michael Roman	Midyear 2013
Michael Willis	Year-end 2012
Mike Rock	Year-end 2012
Morgan Brown	Midyear 2013
Mr. Charles Monfort	Year-end 2012
Mr. John Troy	Midyear 2013
Mr. Richard Hirn	Year-end 2012
Mr. Russell Wapensky	Year-end 2012
Native American Contractors Association	Year-end 2012
New York State Society Of CPAs	Midyear 2013
Rebecca Benn	Midyear 2013
Rick Freer	Year-end 2012
Ryan Thomas	Midyear 2013
Selig Merber	Midyear 2013
Shannon Kelly	Year-end 2012
Sohini Gupta	Midyear 2013
Stiefel & Jones Consulting, LLC	Year-end 2012
Susan Johnson	Midyear 2013
The Tomhave Group, Inc.	Year-end 2012
The Winter Group	Year-end 2012
Timothy Dietz	Midyear 2013
Todd Davis	Midyear 2013
Trish Jones	Year-end 2012
William Shute	Midyear 2013

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end 2012 and midyear 2013 reports.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Seto J. Bagdoyan, (202) 512-4749 or bagdoyans@gao.gov

Staff Acknowledgments

In addition to the contact named above, Bill Reinsberg, Assistant Director; Shirley Jones, Assistant General Counsel; Crystal Bernard; Stuart Kaufman; Lois Hanshaw; Sharon Miller; Anna Maria Ortiz; Anthony Patterson; Robert Robinson; Stewart Small; and Katherine Wulff made key contributions to this report.

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