



March 2015

2014 LOBBYING DISCLOSURE

Observations on Lobbyists' Compliance with Disclosure Requirements

Why GAO Did This Study

LDA requires lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions. The law also requires that GAO annually audit lobbyists' compliance with the LDA. GAO's objectives were to (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 USAO in its role in enforcing LDA compliance, and the efforts USAO has made to improve enforcement. This is GAO's eighth report under the mandate.

GAO reviewed a stratified random sample of 100 quarterly disclosure LD-2 reports filed for the third and fourth quarters of calendar year 2013 and the first and second quarters of calendar year 2014. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2013 and midyear 2014. This methodology allowed GAO to generalize to the population of 46,599 disclosure reports with \$5,000 or more in lobbying activity, and 30,524 reports of federal political campaign contributions. GAO also met with officials from USAO to obtain status updates on its efforts to focus resources on lobbyists who fail to comply.

GAO provided a draft of this report to the Attorney General for review and comment. The Department of Justice provided a technical comment, which GAO incorporated as appropriate.

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What GAO Found

For the 2014 reporting period, most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995 as amended (LDA). For lobbying disclosure (LD-2) reports and political contributions (LD-203) reports filed during the third and fourth quarter of 2013 and the first and second quarter of 2014, GAO estimates that

- 90 percent of lobbyists filed initial LD-2 reports as required for new lobbying registrations (lobbyists are required to file LD-2 reports for the quarter in which they first register).
- 93 percent could provide documentation for income and expenses. However, 21 percent of these LD-2 reports were not properly rounded to the nearest \$10,000 and 6 percent of those reports listed the exact amount.
- 94 percent filed year-end 2013 reports as required.
- 14 percent of all LD-2 reports did not properly disclose one or more previously held covered positions (certain positions in the executive and legislative branches) as required.
- 4 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 prior reports GAO issued for the 2010 through 2013 reporting periods and can be generalized to the population of disclosure reports.

Over the past several years of reporting on lobbying disclosure, GAO has found that most lobbyists in the sample rated the terms associated with LD-2 reporting as "very easy" or "somewhat easy" to understand with regard to meeting their 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 19 of 100 original disclosure reports in GAO's sample, changing information previously reported.

The U.S. Attorney's Office for the District of Columbia (USAO) stated it has sufficient resources and authority to enforce LD-2 and LD-203 compliance with LDA. It has one contract paralegal working full time and six attorneys working part time on LDA enforcement issues.

USAO continued its efforts to follow up on referrals for noncompliance with lobbying disclosure requirements by contacting lobbyists by e-mail, telephone, and letter. Also, USAO has finalized a settlement with a lobbyist to resolve multiple instances of noncompliance and is in the process of finalizing another settlement.

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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
SAUSA	Special Assistant United States Attorneys
USAO	U.S. Attorney’s Office for the District of Columbia

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March 26, 2015

Congressional Committees

The Honest Leadership and Open Government Act of 2007 (HLOGA) amended the Lobbying Disclosure Act of 1995 to require lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions.¹ HLOGA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA requires us to annually audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995 as amended (LDA) by reviewing publicly available lobbying registrations and other matters.² This is our eighth report under this 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 any challenges and potential improvements to compliance by lobbyists, lobbying firms, and registrants; and (3) describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) in its role in enforcing LDA compliance and the efforts it has made to improve that enforcement.

To determine the extent to which lobbyists can demonstrate compliance, we examined a stratified random sample of 100 quarterly lobbying disclosure (LD-2) reports with income and expenses of \$5,000 or more filed during the third and fourth quarters of calendar year 2013 and the first and second quarters of calendar year 2014. We selected the randomly sampled reports from the publicly downloadable database maintained by the Clerk of the House of Representatives (Clerk of the House).³ A complete description of our methodology can be found in

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

²2 U.S.C. § 1614.

³Our sample is only one of a large number of samples that we might have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our estimate as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples we could have drawn. Unless otherwise stated, all percentage estimates have a maximum 95 percent confidence interval of within 12.1 percentage points or less of the estimate.

appendix I. This methodology allows us to generalize some elements to the population of LD-2 reports. We then contacted each lobbyist or lobbying firm⁴ in our sample. We asked them to provide written documentation for key elements of their LD-2 reports, including the amount of income reported for lobbying activities, the amount of expenses reported, the houses of Congress or federal agencies lobbied, lobbying issue areas, and the names of lobbyists listed in the report. We also reviewed whether lobbyists listed on the LD-2 reports properly disclosed prior covered official positions, and whether the lobbyists filed the semiannual report of federal political contributions. All lobbyists in our sample responded to our requests to meet with us to review documentation. Appendix II contains a list of lobbyists and clients whose LD-2 reports we randomly selected for our review.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2013 and mid-year 2014 semiannual political contributions (LD-203) reports. The samples contain 80 LD-203 reports that have contributions listed and 80 LD-203 reports that list no contributions. We selected the randomly sampled reports from the publicly downloadable contributions database maintained by the Clerk of the House. (See appendix III for a list of lobbyists and lobbying firms randomly selected for our review of LD-203 reports.) We then checked the contributions reported in the Federal Election Commission's (FEC) database against the contributions identified in our sample to determine whether all contributions reported in the FEC database were also reported on the LD-203s as required. We contacted lobbyists and asked them to provide documentation to clarify differences we observed. All lobbyists contacted 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 lobbyists were meeting the requirement to file an LD-2 report for the quarter in which they registered, we compared new

⁴Although we contacted each lobbying firm, lobbying sole proprietorship, and organization with in-house lobbyists in our sample, we did not always meet with the lobbyists identified as the point of contact or with the actual lobbyists. We met with individuals representing the lobbyists in our sample. For the purposes of this review, we use the term lobbyists to refer to lobbyists, lobbying firms, organizations with in-house lobbyists, and individuals representing the lobbyists who were present during the review.

registrations (LD-1) filed in the third and fourth quarters of 2013, and the first and second quarters of 2014 to the corresponding LD-2 reports on file with the Clerk of the House.

To assess the reliability of the data used, we reviewed available documentation and interviewed knowledgeable officials. We found the data to be sufficiently reliable for our purposes. The details of the data reliability assessments are available in appendix I.

To identify challenges and potential improvements to compliance, we used a structured web-based survey to obtain views from lobbyists included in our sample of reports.

To describe the resources and authorities available to USAO and their efforts to improve LDA enforcement, we interviewed USAO officials and obtained information about their system's capabilities to track enforcement and compliance trends and referral data that it receives from the Secretary of the Senate and 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 2014 to March 2015 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing their 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 documentation supporting reported income and expenses for at least 6 years after they file their reports.

The LDA requires that the Secretary of the Senate and the Clerk of the House provide guidance and assistance on the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House review the guidance semiannually. It was last reviewed December 15, 2014. The last revision was on February 15, 2013, to (among other issues) update the reporting thresholds for inflation. The guidance provides definitions of terms in the LDA, elaborates on the registration and reporting requirements, includes specific examples of different scenarios, and provides explanations of why certain scenarios prompt or do not prompt disclosure under the LDA. The Secretary of the Senate and Clerk of the House's Offices told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us they e-mail registered lobbyists quarterly on common compliance issues and reminders to file reports by the due dates.

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation, who has made more than one lobbying contact (written or oral communication to 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.⁵ 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.⁶

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 over \$3,000 in income from that client for lobbying activities.⁷ Lobbyists are also required to submit a quarterly report, also known as an LD-2 report (LD-2), for each registration filed. The LD-2s contain information that includes:

- the name of the lobbyist reporting on quarterly lobbying activities and the name of the client for whom the lobbyist lobbied;
- a list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any lobbyists served in covered positions in the executive or legislative branch in the previous 20 years;
- codes describing general issue areas, such as agriculture and education;
- a description of the specific lobbying issues;

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

⁶2 U.S.C. § 1602(9).

⁷Organizations 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.

-
- houses of Congress and federal agencies lobbied during the reporting period; and
 - reported income (or expenses for organizations with in-house lobbyists) related to lobbying activities during the quarter (rounded to the nearest \$10,000).

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

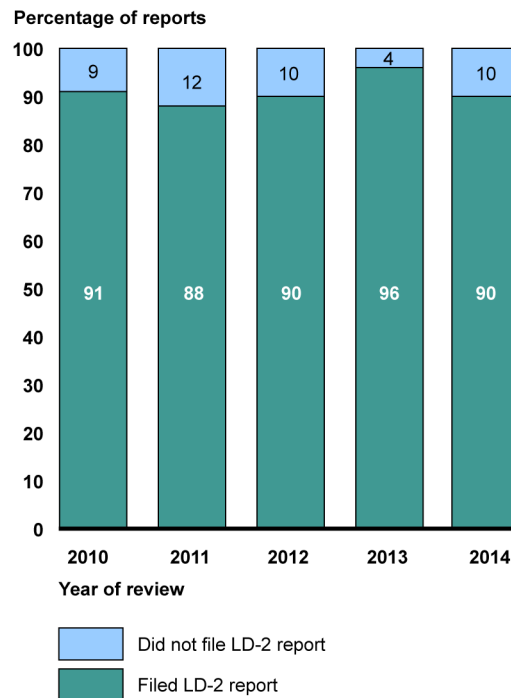
- list the name of each federal candidate or officeholder, leadership political action committee, or political party committee to which they made contributions equal to or exceeding \$200 in the aggregate during the semiannual period;
- report contributions made to presidential library foundations and 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 the Senate and House and that they have not provided, requested, or directed a gift or travel to a member, officer, or employee of Congress that would violate those rules.

The Secretary of the Senate and the Clerk of the House, along with USAO are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House notify lobbyists or lobbying firms in writing that they are not complying with the LDA reporting. Subsequently, they refer those lobbyists who fail to provide an appropriate response to USAO. USAO researches these referrals and sends additional noncompliance notices to the lobbyists or lobbying firms, requesting that they file reports or terminate their registration. If USAO does not receive a response after 60 days, it decides whether to pursue a civil or criminal case against each noncompliant lobbyist. A civil case could lead to penalties up to \$200,000 for each violation, while a criminal case—usually pursued if a lobbyist's noncompliance is found to be knowing and corrupt—could lead to a maximum of 5 years in prison.

Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

Generally, under the LDA, within 45 days of being employed or retained to make a lobbying contact on behalf of a client, the lobbyist must register by filing an LD-1 form with the Clerk of the House and the Secretary of the Senate. Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 2,950 new registrations we identified for the third and fourth quarters of 2013 and first and second quarters of 2014, we matched 2,659 of them (90 percent) to corresponding LD-2 reports filed within the same quarter as the registration. These results are consistent with the findings we have reported in prior reviews. We used the House lobbyists' disclosure database as the source of the reports and used an electronic matching algorithm that allows for misspellings and other minor inconsistencies between the registrations and reports. Figure 1 shows lobbyists filed disclosure reports as required for most new lobbying registrations from 2010 through 2014.

Figure 1: Comparison of Newly Filed Lobbying Registrations to Initial LD-2 Reports from 2010 through 2014



Source: GAO analysis. | GAO-15-310

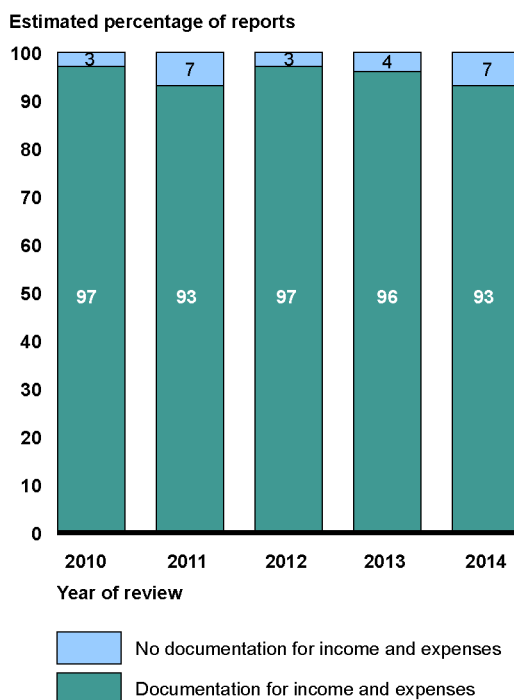
Note: Results are based on an analysis of all new lobbying registrations for the periods corresponding to this review and prior GAO reviews.

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 have been 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 93 percent of LD-2 reports provided written documentation for the income and expenses reported for the third and fourth quarters of 2013 and the first and second quarters of 2014. Figure 2 shows that for most LD-2 reports, lobbyists provided documentation for income and expenses for sampled reports from 2010 through 2014.

Figure 2: Estimated Percentage of LD-2 Reports with Documentation for Income and Expenses from 2010 through 2014



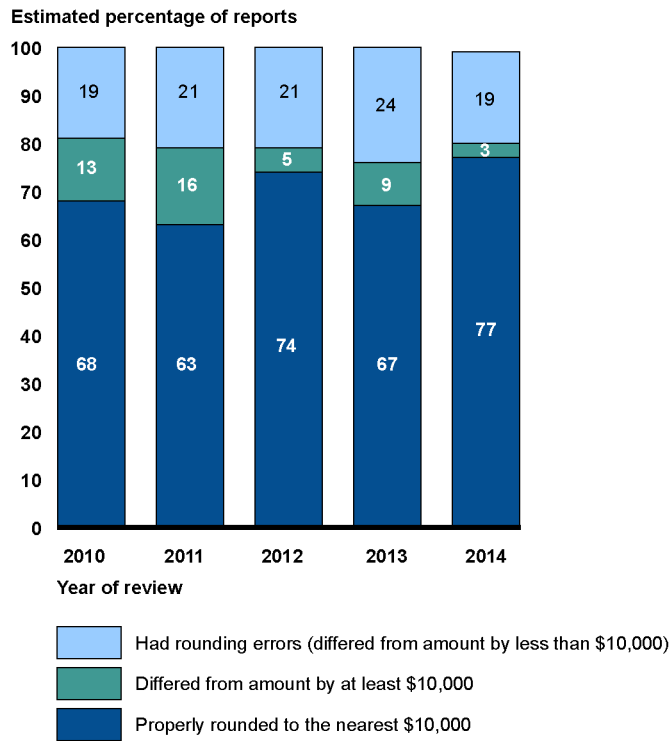
Source: GAO analysis. | GAO-15-310

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 12.1 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 21 percent of reports as having rounding errors. We have found that rounding difficulties have been a recurring issue for LD-2 reports from 2010 through 2014.⁸ Several lobbyists who reported expenses told us that based on their reading of the LD-2 form they believed they were required to report the exact amount. While this is not consistent with the LDA or the guidance, this may be a source of some of the confusion regarding rounding errors. In 2014, 6 percent of lobbyists reported the exact amount of income or expenses.

⁸Under the LDA Guidance, both the lobbying firm reporting income and the organizations reporting expenses are to provide a good faith estimate of the actual dollar amount rounded to the nearest \$10,000. Our estimate of the number of reports with rounding errors includes reports that disclosed the exact amount of income from or expenditures on lobbying activities, but failed to round to the nearest \$10,000 as required.

Figure 3: Estimated Percentage of LD-2 Reports with Differences in Reported and Documented Amount of Income and Expenses from 2010 through 2014



Source: GAO analysis. | GAO-15-310

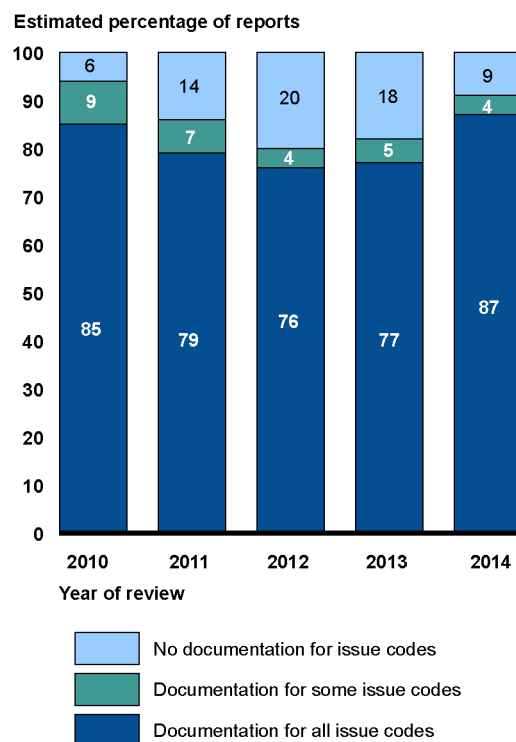
Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. With the exception of the decrease in the proportion of reports with a \$10,000 or greater difference from 2011 to 2012, year to year differences were not statistically significant.

The LDA requires lobbyists to disclose lobbying contacts made to federal agencies on behalf of the client for the reporting period. This year, of the 100 LD-2 reports in our sample, 46 LD-2 reports disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation

for all lobbying activities at executive branch agencies for 26 LD-2 reports.⁹

Figures 4 through 7 show that lobbyists for most LD-2 reports provided documentation for selected elements of their LD-2 reports from 2010 through 2014.

Figure 4: Extent to Which Lobbyists Provided Documentation for Issue Codes from 2010 through 2014

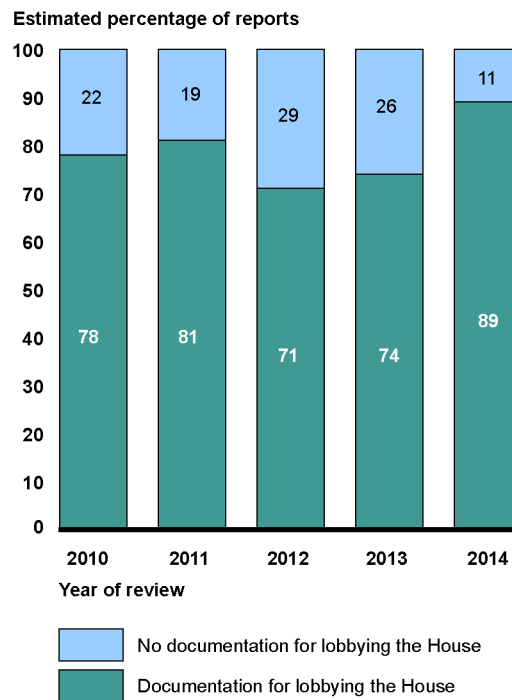


Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. Year-to-year differences are not statistically significant. Issue codes are three letter codes for general lobbying topics such as education or agriculture.

⁹The sample size of LD-2 reports that reported contact with federal agencies is smaller than the 100 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.

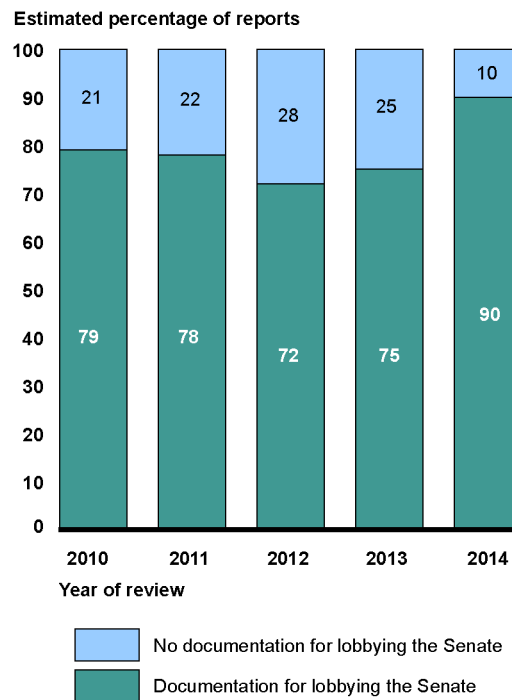
Figure 5: Extent to Which Lobbyists Provided Documentation for Lobbying the House from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. With the exception of the increase in the proportion of reports for which documentation was provided to support lobbying the House from 2013 to 2014, year-to-year differences are not statistically significant.

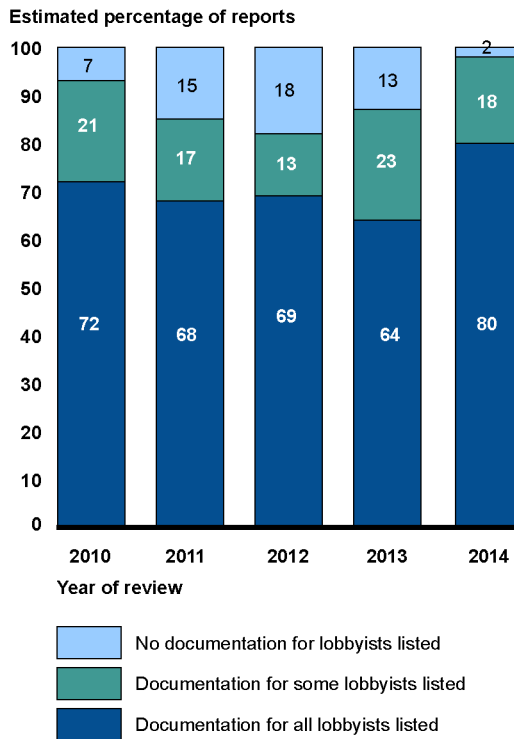
Figure 6: Extent to Which Lobbyists Provided Documentation for Lobbying the Senate from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. With the exception of the increase in the proportion of reports for which documentation was provided to support lobbying the Senate from 2013 to 2014, year-to-year differences are not statistically significant.

Figure 7: Extent to Which Lobbyists Provided Documentation for Individual Lobbyists Listed from 2010 through 2014



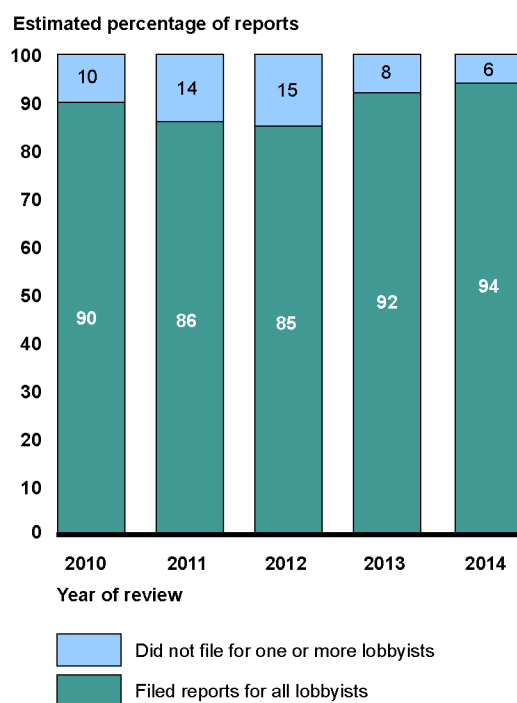
Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. Year-to-year differences are not statistically significant. Documentation for individual lobbyists listed is documentation (such as emails, calendar entries, and internal memos) which supports that the lobbyist listed performed lobbying activities during the period covered by the review.

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

Lobbyists for an estimated 94 percent of LD-2 reports filed year-end 2013 reports for all lobbyists listed on the report as required. All but two lobbying firm filed LD-203s for the lobbying firm itself before we preformed our check. The firm that had not filed an LD-203 filed one as soon as we brought it to the firm's attention. The other firm did not respond to our request for the information about filing the LD-203. Figure 8 shows that lobbyists for most lobbying firms filed contribution reports as required in our sample from 2010 through 2014. 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 from 2010 through 2014



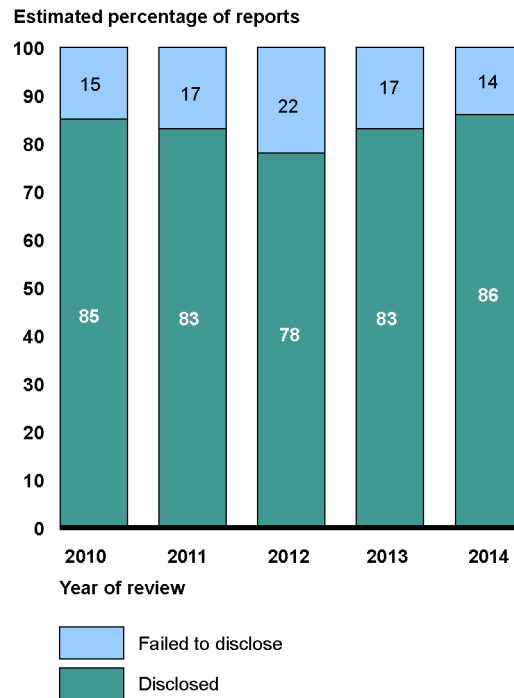
Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. Year-to-year differences are not statistically significant

For Some LD-2 Reports, Lobbyists Failed to Disclose Their Previously Held 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 14 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 2014.

Figure 9: Estimated Percentage of LD-2 Reports Where Lobbyists Failed to Properly Disclose One or More Covered Positions from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Note: Estimates of proportions based on sampled reports, generalizable to the universe of LD-2 reports with lobbying activity. Estimates have a maximum margin of error of 12.1 percentage points. 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

Lobbyists amended 19 of the 100 LD-2 disclosure reports in our original sample to make changes to previously reported information after we contacted them. Of the 19 reports, 10 were amended after we notified the lobbyists of our review, but before we met with them. An additional 9 of the 19 reports were amended after we met with the lobbyists to review their documentation. We consistently find a notable number of amended LD-2 reports in our sample each year following notification of our review. This suggests that sometimes our contact spurs lobbyists to more closely scrutinize their reports than they would have without our review.

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

Table 1: Reasons Lobbyists in GAO’s Sample Amended Their Disclosure Reports

	Number of times reason selected
Update covered position	8
Change reported income or expenses	3
Change House, Senate or executive agency lobbying activity	5
Change individuals who acted as a lobbyist	4
Change general issue area code	1
Terminated their lobbying activity	1
Total	22

Source: GAO analysis. | GAO-15-310

Note: Some firms cited more than one reason for amending.

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 contained 80 reports with contributions and 80 reports without contributions. We estimate that overall for 2014, lobbyists failed to disclose one or more reportable contributions on 4 percent of reports.¹⁰ Table 2 illustrates that from 2010 through 2014 most lobbyists disclosed FEC reportable contributions on their LD-203 reports as required. In 2014, nine LD-203 reports were amended in response to our review.

¹⁰We did not estimate the percentage of other nonFEC political contributions that were omitted because they tend to constitute a small minority of all listed contributions and cannot be verified against an external data source.

Table 2: Percentage of LD-203 Reports That Omitted One or More Political Contributions from 2010 through 2014

Year of review	2010	2011	2012	2013	2014
Number of reports with contributions that had one or more omissions	7	12	14	10 ^a	8
Number of reports without contributions that had one or more omissions	1	2	4	0	1
Estimated percentage of all reports with one or more omissions	4%	9%	9%	4%	4%

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

Source: GAO analysis. | GAO-15-310

Note: These results contain contributions that are reportable to the Federal Election Commission. For this element in prior reports, we reported an estimated minimum percentage of reports based on a one-sided 95 percent confidence interval rather than the estimated proportion as shown here. Estimates in the table have a maximum margin of error of 9.5 percentage points.

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

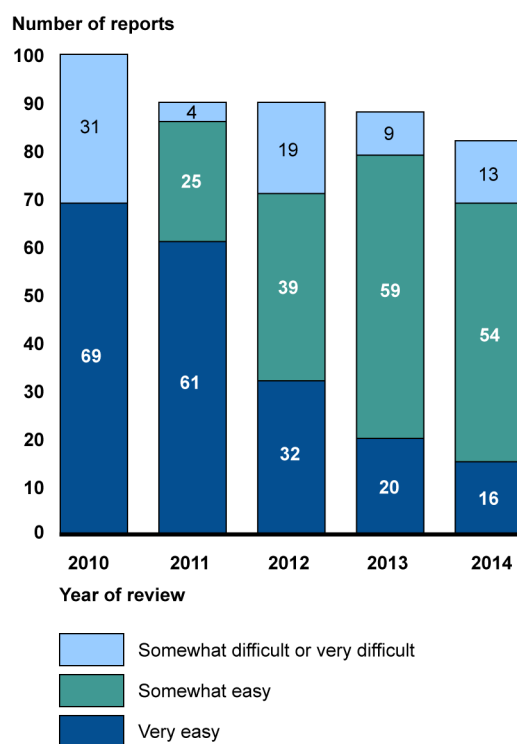
As part of our review, 93 different lobbying firms¹¹ were included in our 2014 sample of LD-2 disclosure reports.¹² Consistent with prior reviews, most lobbying firms reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 93 different lobbying firms in our sample, 16 reported that the disclosure requirements were “very easy,” 54 reported them “somewhat easy,” and 13 reported them “somewhat difficult” or “very difficult”.¹³ (See figure 10).

¹¹The use of the term “lobbying firms” in this context includes organizations with in-house lobbyists.

¹²The number of different lobbying firms total 93 and is less than our sample of 100 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.

¹³Of the 93 different lobbying firms, 10 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. It was not designed to estimate lobbyist opinions.

Figure 10: Ease of Complying with Lobbying Disclosure Requirements from 2010 through 2014



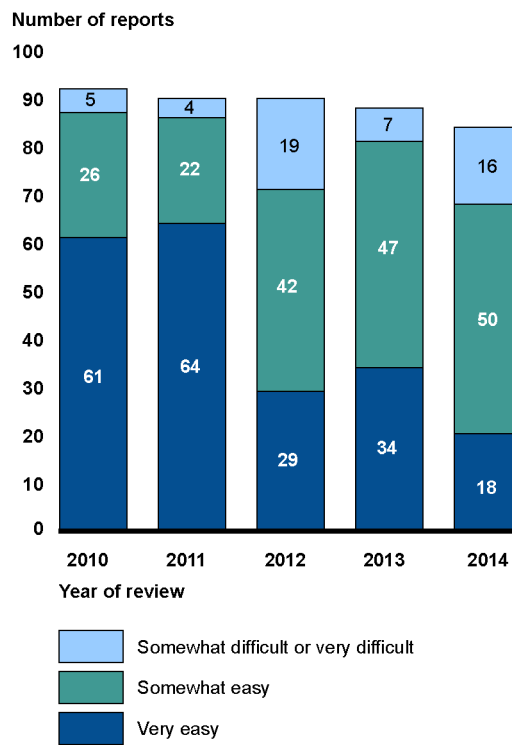
Source: GAO analysis. | GAO-15-310

Note: In 2011, our scale was as follows: “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 2014, 10 of the 93 different lobbying firms did not respond to the question about ease of compliance with reporting requirements.

Most lobbying firms we surveyed rated the definitions of terms used in LD-2 reporting as “very easy” or “somewhat easy” to understand with regard to meeting their reporting requirements. This is consistent with prior reviews. Figures 11 through 15 show what lobbyists reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2010 through 2014.¹⁴

¹⁴Some 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.

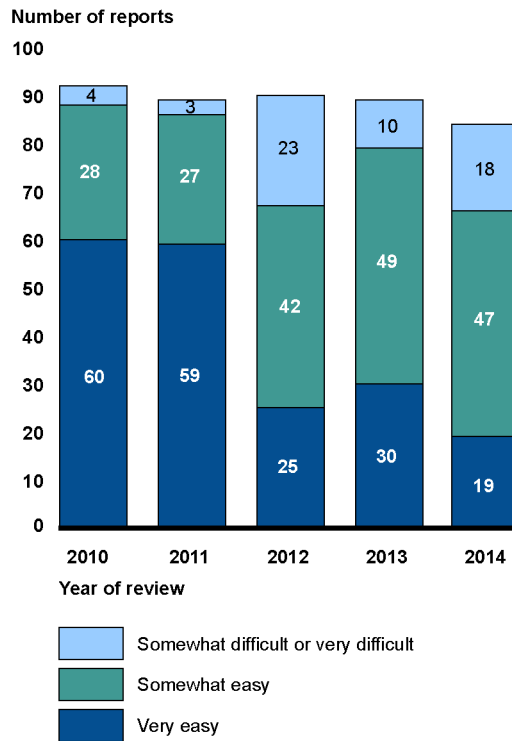
Figure 11: Ease of Understanding Lobbying Definitions from 2010 through 2014



Source: GAO analysis. | GAO-15-310

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

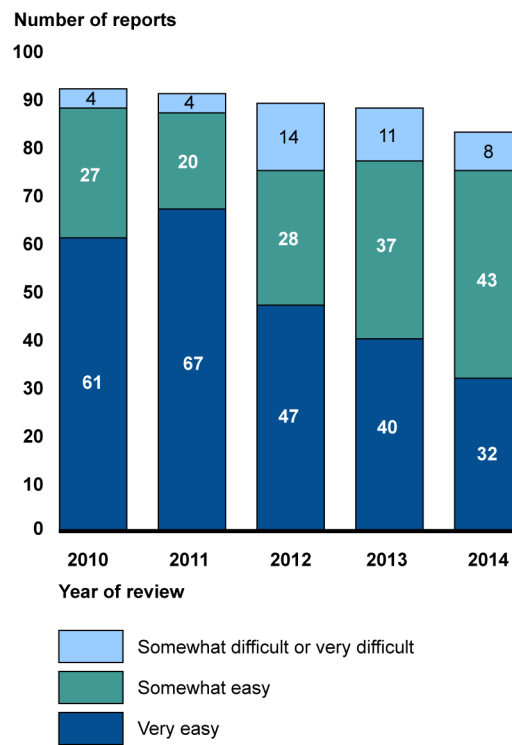
Figure 12: Ease of Understanding the Term “Lobbying Activities” from 2010 through 2014



Source: GAO analysis. | GAO-15-310

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

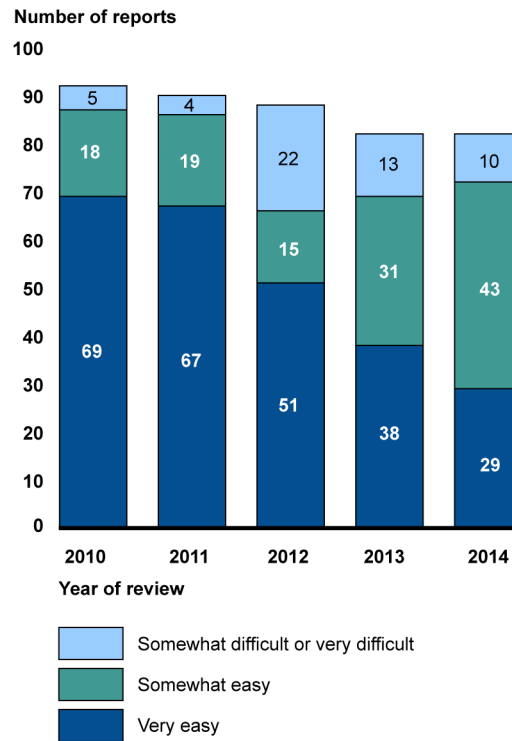
Figure 13: Ease of Understanding Lobbying Issue Codes from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Notes: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the following scale: “clear and understandable,” “somewhat clear” and “understandable,” or “not clear and understandable.” Issue codes are three letter codes for general lobbying topics such as education or agriculture.

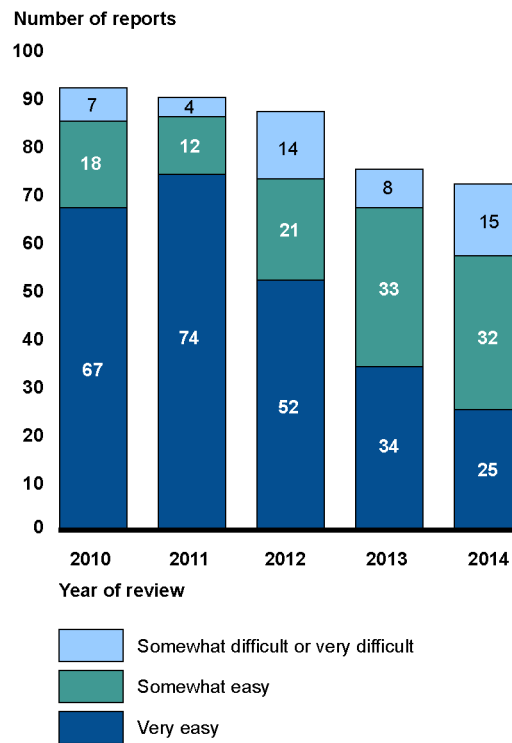
Figure 14: Ease of Understanding the Lobbying Term “Covered Positions” from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Notes: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the following scale: “clear and understandable” “somewhat clear and understandable,” or “not clear and understandable.” Covered positions are certain legislative and executive branch positions that the Honest Leadership and Open Government Act of 2007 requires a lobbyist to report as part of the disclosure process.

Figure 15: Ease of Understanding the Lobbying Term “Terminating Lobbyists” from 2010 through 2014



Source: GAO analysis. | GAO-15-310

Notes: In 2011 and 2010, we asked lobbyists to rate the terms associated with LD-2 reporting using the following scale: “clear and understandable,” “somewhat clear and understandable,” or “not clear and understandable.” Terminating lobbyists means reporting that lobbyists previously listed as lobbying for a particular client are no longer lobbying for that client.

U.S. Attorney's Office for the District of Columbia (USAO) Actions to Enforce the LDA

USAO's Resources and Authorities to Enforce LDA Compliance

USAO officials stated that they continue to have sufficient personnel resources and authority under the LDA to enforce reporting requirements, including imposing civil or criminal penalties for noncompliance. Noncompliance refers to a lobbyist's or lobbying firm's failure to comply with the LDA. According to USAO officials, they have 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, USAO officials stated that the USAO participates in a program that provides Special Assistant United States Attorneys (SAUSA) to the USAO. Some of the SAUSAs assist with LDA compliance by working with the Assistant United States Attorneys and contract paralegal specialist to contact referred lobbyists or lobbying firms who do not comply with the LDA.

USAO officials stated that lobbyists resolve their noncompliance issues by filing LD-2s, LD-203s, LD-2 amendments, or by terminating their registration, depending on the issue. Resolving referrals can take anywhere from a few days to years, depending on the circumstances. During this time, USAO uses summary reports from its database to track the overall number of referrals that are pending or become compliant as a result of the lobbyist receiving an e-mail, phone call, or noncompliance letter. Referrals remain in the pending category until they are resolved. The category is divided into the following areas: "initial research for referral," "responded but not compliant," "no response /waiting for a response," "bad address," and "unable to locate." USAO focuses its enforcement efforts primarily on the responded but not compliant group. USAO attempts to review pending cases every 6 months, according to officials.

Officials told us that after four unsuccessful attempts have been made, USAO confers with both the Secretary of the Senate and the Clerk of the House to determine whether further action should be taken. In some cases where the lobbying firm is repeatedly referred for not filing disclosure reports but does not appear to be actively lobbying, USAO

suspends enforcement actions. USAO monitors these firms, including checking the lobbying disclosure databases maintained by the Secretary of the Senate and the Clerk of the House. If the lobbyist begins to lobby again, USAO will resume enforcement actions.

**Status of LD-2
Enforcement Efforts
from 2009 through 2014
Reporting Periods**

As of February 26, 2015, USAO has received 2,308 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with LD-2 reporting requirements cumulatively for filing years 2009 through 2014. Table 3 shows the number and status of the referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbying firms into compliance. Enforcement actions include the number of letters, e-mails, and calls made by USAO. About 52 percent (1,196 of 2,308) of the total referrals received are now compliant because lobbying firms either filed their reports or terminated their registrations. In addition, some of the referrals were found to be compliant when USAO received the referral. Therefore no action was taken. This may occur when lobbying firms respond to the contact letters from the Secretary of the Senate and Clerk of the House after USAO has received the referrals. About 48 percent (1,101 of 2,308) of referrals are pending further action because USAO 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. The remaining 11 referrals did not require action or were suspended because the lobbyist or client was no longer in business or the lobbyist was deceased.

Table 3: Status of Lobbying Disclosure Act Enforcement Actions for LD-2 Reporting from 2009 through 2014 (as of February 26, 2015)

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	457	367	89	1	414
2010	446	371	65	10	349
2011	404	253	151	0	475
2012	451	159	292	0	333
2013	520	46	474	0	193
2014	30	0	30	0	0
Totals	2,308	1,196	1,101	11	1,764

Source: U.S. Attorney's Office for the District of Columbia. | GAO-15-310

Note: The referrals pending further action category is divided into the following areas: "initial research for referral," "responded but not compliant," "no response /waiting for a response," "bad address," and "unable to locate."

Status of LD-203 Enforcement Actions from 2009 through 2014 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 their lobbying 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 February 26, 2015, USAO had received 1,551 LD-203(R) referrals and 2,745 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbying firms and lobbyists for noncompliance with reporting requirements cumulatively for calendar years 2009 through 2014.

LD-203 referrals may be more complicated than LD-2 referrals because both the lobbying firm and the individual lobbyists within the firm are each required to file a LD-203. However, according to USAO, lobbyists employed by a lobbying firm typically use the firm's contact information and not the lobbyists personal contact information. This makes it difficult to locate a lobbyist who may have left the firm. USAO reported that, while many firms have assisted it by providing contact information for lobbyists, they are not required to do so. According to officials, USAO has difficulty pursuing LD-203 referrals for lobbyists who have departed a firm without leaving forwarding contact information with the firm. While USAO utilizes web searches and online databases including LinkedIn, Lexis/Nexis, Glass Door, Facebook and the Sunlight Foundation websites to find these missing lobbyists, it is not always successful. When USAO is unable to locate lobbyists because it does not have forwarding contact information

to find a lobbyist who has left a firm, USAO has no recourse to pursue enforcement action, according to officials.

Table 4 shows the status of LD-203 (R) referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbying firms into compliance. About 46 percent (714 of 1,551) of the lobbying firms referred by the Secretary of the Senate and Clerk of the House for noncompliance from 2009 through 2014 reporting periods are now considered compliant because firms either have filed their reports or have terminated their registrations. About 54 percent (836 of 1,551) of the referrals are pending further action.

Table 4: Status of Lobbying Disclosure Act Enforcement Actions for LD-203(R) Lobbying Firms Only Reporting from 2009 through 2014 (as of February 26, 2015)

Filing year	Referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	151	106	45	0	79
2010	328	232	96	0	176
2011	403	241	162	0	294
2012	345	122	222	1	276
2013	324	13	311	0	3
2014	*	*	*	*	*
Totals	1,551	714	836	1	828

Legend: *No 2014 referrals have been received.

Source: U.S. Attorney's Office for the District of Columbia. | GAO-15-310

Note: The referrals pending further action category is divided into the following areas: "initial research for referral," "responded but not compliant," "no response /waiting for a response," "bad address," and "unable to locate."

Table 5 shows that as of February 26, 2015, USAO had received 2,745 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbyists who failed to comply with LD-203 reporting requirements for calendar years 2009 through 2014. It also shows the status of the referrals received and the number of enforcement actions taken by USAO in its effort to bring lobbyists into compliance. In addition, table 5 shows that 44 percent (1,211 of 2,745) of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 56 percent (1,525 of 2,745) of the referrals are pending further action because USAO 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 lobbyist.

Table 5: Status of Lobbying Disclosure Act Enforcement Actions for LD-203 Lobbyists Only Reporting from 2009 through 2014 (as of February 26, 2015)

Filing year	Number of referrals received	Referrals now compliant	Referrals pending further action	Referrals suspended or with deceased lobbyist	Enforcement actions on referrals received
2009	622	429	192	1	1,253
2010	1,228	664	556	8	636
2011	447	91	356	0	299
2012	273	27	246	0	49
2013	175	0	175	0	0
2014	*	*	*	*	*
Totals	2,745	1,211	1,525	9	2,237

Legend: *No 2014 referrals have been received.

Source: U.S. Attorney's Office for the District of Columbia. | GAO-15-310

Note: The referrals pending category is divided into the following areas: "initial research for referral," "responded but not compliant", "no response /waiting for a response," "bad address," and "unable to locate."

Table 6 shows that as of February 26, 2015, USAO had received LD-203 referrals from the Secretary of the Senate and Clerk of the House for 3,841 lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2009 through 2014. Table 6 shows the status of compliance for individual lobbyists listed on referrals to USAO. Table 6 shows that 48 percent (1,861 of 3,841 of the lobbyists had come into compliance by filing their reports or are no longer registered as a lobbyist. About 52 percent (1,980 of 3,841) of the referrals are pending action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists.

Table 6: Status of Lobbyist Compliance for LD-203 Lobbyist Only Referrals from 2009 through 2014 (as of February 26, 2015)

Filing year	Number of lobbyists on referrals received	Lobbyists now compliant on referrals received	Lobbyists still pending on referrals received
2009	980	685	295
2010	1,810	1,036	774
2011	542	108	434
2012	308	32	276
2013	201	0	201
2014	*	*	*
Totals	3,841	1,861	1,980

Legend: *No 2014 referrals have been received.

Source: U.S. Attorney's Office for the District of Columbia. | GAO-15-310

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

Status of Enforcement Settlement Actions

According to USAO officials, lobbyists who repeatedly fail to file reports are labeled chronic offenders and referred to one of the assigned attorneys for follow-up. According to officials, USAO monitors and reviews chronic offenders to determine appropriate enforcement actions, which may lead to settlements or other successful civil actions. However, instead of pursuing a civil penalty, USAO may decide to pursue other actions such as closing out referrals if the lobbyist appears to be inactive. According to USAO, in these cases, there would be no benefit in pursuing enforcement actions.

USAO finalized a settlement in the amount of \$30,000 for Alan Mauk & Alan Mauk Associates, Ltd to address failure to file for several years. According to officials USAO is close to finalizing a settlement with another firm for repeated failure to file.

Agency Comments

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

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

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or mihmj@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, reading "J. Christopher Mihm". The signature is fluid and cursive, with the first name "J." being more distinct than the last name "Mihm".

J. Christopher Mihm
Managing Director, Strategic Issues

List of Committees

The Honorable Ron Johnson
Chairman
The Honorable Thomas R. Carper
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Charles E. Grassley
Chairman
The Honorable Patrick J. Leahy
Ranking Member
Committee on the Judiciary
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The Honorable Robert A. Brady
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Committee on House Administration
House of Representatives

The Honorable Robert W. Goodlatte
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The Honorable John Conyers, Jr.
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Committee on the Judiciary
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The Honorable Jason Chaffetz
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Governmental Reform
House of Representatives

Appendix I: Objectives, Scope, and Methodology

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

We used information in the lobbying disclosure database maintained by the Clerk of the House of Representatives (Clerk of the House). To assess whether these disclosure data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and consulted with knowledgeable officials. Although registrations and reports are filed through a single web portal, each chamber subsequently receives copies of the data and follows different data-cleaning, processing, and editing procedures before storing the data in either individual files (in the House) or databases (in the Senate). Currently, there is no means of reconciling discrepancies between the two databases caused by the differences in data processing. For example, Senate staff told us during previous reviews they set aside a greater proportion of registration and report submissions than the House for manual review before entering the information into the database. As a result, the Senate database would be slightly less current than the House database on any given day pending review and clearance.

House staff told us during previous reviews that they rely heavily on automated processing. In addition, while they manually review reports that do not perfectly match information on file for a given lobbyist or client, staff members 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 lobbyists also filed required reports. We used the House database for sampling LD-2 reports from the third and fourth quarters of 2013 and the first and second quarters of 2014, as well as for sampling year-end 2013 and mid-year 2014 political contributions (LD-203) reports. We also used the database for matching quarterly registrations with filed reports. We did not evaluate the Offices of the Secretary of the Senate or the Clerk of the

House, both of which have key roles in the lobbying disclosure process. However, we did consult with officials from each office. They provided us with general background information at our request.

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a stratified random sample of 100 LD-2 reports from the third and fourth quarters of 2013 and the first and second quarters of 2014. We excluded reports with no lobbying activity or with income or expenses of less than \$5,000 from our sampling frame.¹ We drew our sample from 46,599 activity reports filed for the third and fourth quarters of 2013 and the first and second quarters of 2014 available in the public House database, as of our final download date for each quarter.

Our sample of LD-2 reports was not designed to detect differences over time. However, we conducted tests of significance for changes from 2010 to 2014 for the generalizable elements of our review and found that results were generally consistent from year to year and there were few statistically significant changes after using a Bonferroni adjustment² to account for multiple comparisons. These changes are identified in the report. 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 was designed only for cross-sectional analysis.

Our sample is based on a stratified random selection and it 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

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.

²A Bonferroni adjustment is a statistical adjustment designed to reduce the chance of making a type 1 inferential error, that is, concluding that a difference exists when it is instead an artifact of sampling error. The adjustment raises the threshold for concluding that any single difference is "statistically significant" so that overall the chance of making at least one type-1 error when making multiple comparisons does not exceed a specified level.

population value for 95 percent of the samples that we could have drawn. The percentage estimates for LD-2 reports have a 95 percent confidence intervals of within plus or minus 12.1 percentage points or less of the estimate itself.

We contacted all the lobbyists and lobbying firms in our sample and, using a structured web-based survey, asked them to confirm key elements of the LD-2 and whether they could provide 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 report.

Prior to each interview, we conducted a search to determine whether lobbyists properly disclosed their covered position as required by the LDA. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, Leadership Directories, Legistorm, and Google. Prior to 2008, lobbyists were only required to disclose covered official positions held within 2 years of registering as a lobbyist for the client. The Honest Leadership and Open Government Act of 2007 amended that time frame to require disclosure of positions held 20 years before the date the lobbyists first lobbied on behalf of the client. Lobbyists are required to disclose previously held covered official positions either on the client registration (LD-1) or on an LD-2 report. Consequently, those who held covered official positions may have disclosed the information on the LD-1 or a LD-2 report filed prior to the report we examined as part of our random sample. Therefore, where we found evidence that a lobbyist previously held a covered official position, and it was not disclosed on the LD-2 report under review, we conducted an additional review of the publicly available Secretary of the Senate or Clerk of the House database to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if a lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation at

the interview with the lobbying firm to ensure that our research was accurate.

In previous reports, we reported the lower bound of a 90 percent confidence interval to provide a minimum estimate of omitted covered positions and omitted contributions with a 95 percent confidence level. We did so to account for the possibility that our searches may have failed to identify all possible omitted covered positions and contributions. As we have developed our methodology over time, we are more confident in the comprehensiveness of our searches for these items. Accordingly, this report presents the estimated percentages for omitted contributions and omitted covered positions, rather than the minimum estimates. As a result, percentage estimates for these items will differ slightly from the minimum percentage estimates presented in prior reports.

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

To determine if the LDA's requirement for lobbyists to file a report in the quarter of registration was met for the third and fourth quarters of 2013 and the first and second quarters of 2014, 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 2,659, or 90 percent, of the 2,950 newly filed registrations. We began by standardizing client and lobbyist names in both the report and registration files (including removing punctuation and standardizing words and abbreviations, such as "company" and "CO"). We then matched reports and registrations using the House identification number (which is linked to a unique lobbyist-client pair), as well as the names of the lobbyist and client.

For reports we could not match by identification number and standardized name, we also attempted to match reports and registrations by client and lobbyist name, allowing for variations in the names to accommodate minor misspellings or typos. For these cases, we used professional judgment to determine whether cases with typos were sufficiently similar

to consider as matches. We could not readily identify matches in the report database for the remaining registrations using electronic means.

To assess the accuracy of the LD-203 reports, we analyzed stratified random samples of LD-203 reports from the 30,524 total LD-203 reports. The first sample contains 80 reports of the 9,787 reports with political contributions and the second contains 80 reports of the 20,737 reports listing no contributions. Each sample contains 40 reports from the year-end 2013 filing period and 40 reports from the midyear 2014 filing period. The samples from 2014 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 2014 and found no statistically significant differences after adjusting for multiple comparisons.³

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

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 so we used professional judgment when assessing whether an individual listed is the same individual filing an LD-203. For contributions reported in the FEC database and not on the LD-203 report, we asked the lobbyists or organizations to explain why the contribution was not listed on the LD-203 report or to provide documentation of those contributions. As with covered positions on LD-2 disclosure reports, we cannot be certain that our review

³We used a Bonferroni adjustment to adjust for three comparisons to account for the three pairwise tests for each item examined.

identified all cases of FEC-reportable contributions that were inappropriately omitted from a lobbyist's LD-203 report. We did not estimate the percentage of other non-FEC political contributions that were omitted because they tend to constitute a small minority of all listed contributions and cannot be verified against an external source.

To identify challenges to compliance, we used a structured web-based survey and obtained the views from 93 different lobbying firms included in our sample on any challenges to compliance. The number of different lobbying firms total 93 and is less than our sample of 100 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, the decision rule was to keep the cases with the smallest assigned case identification number. To obtain their views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale, of "very easy," "somewhat easy," "somewhat difficult," or "very difficult." In addition, using the same scale we asked them to rate the ease of understanding the terms associated with LD-2 reporting requirements.

To describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) and its efforts to improve its enforcement of the LDA, we interviewed officials from USAO. We obtained information on the capabilities of the system officials established to track and report compliance trends and referrals, and other practices established to focus resources on enforcement of the LDA. USAO 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 require us to identify lobbyists who failed to register and report in accordance with the LDA requirements, or determine for those lobbyists who did register and report whether all lobbying activity or contributions were disclosed.

We conducted this performance audit from June 2014 to March 2015 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

The random sample of lobbying disclosure reports we selected was based on unique combinations of lobbyist and client names (see table 7).

Table 7: Names of Lobbyists and Clients Selected in Random Sample of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2013 and First and Second Quarters of 2014.

Lobbyist name	Client
38 North Solutions, LLC	MIOX Corporation
ADS Ventures, Inc.	Putnam Investments
Aduston Consulting, LLC	National Religious Broadcasters Music License Committee
Airbus America, Inc. (formerly Airbus North America Holdings, Inc.)	Airbus America, Inc. (formerly Airbus North America Holdings, Inc.)
Akerman LLP (formally known as Akerman Senterfitt)	Vidler Water Company
Akin Gump Strauss Hauer & Feld	Black Business Investment Fund of Central Florida, Inc.
Akin Gump Strauss Hauer & Feld	Corrections Corporation of America
Alcalde & Fay	City of Hallandale Beach
Alpine Group, Inc.	High Tech Spectrum Coalition
American Association of Nurse Practitioners	American Association of Nurse Practitioners
Americans for Responsible Solutions	Americans for Responsible Solutions
Association of the United States Army, Inc.	Association of the United States Army, Inc.
Ball Janik LLP	Port of Hood River, Oregon
Barnes & Thornburg LLP	Health & Hospital Corporation of Marion County
Capitol Counsel LLC	Regions Financial Corp.
Capitol Hill Consulting Group	Secure ID Coalition
Capitol Tax Partners, LLP	National Council of Farmer Cooperatives
Capitol Tax Partners, LLP	State Street Bank & Trust Company
Cassidy & Associates, Inc. (formerly known as Cassidy & Associates)	Iowa State University
Chambers, Conlon & Hartwell, LLC	Rajant Corporation
CJ Lake, LLC	Fresno Community Hospital and Medical Center (formerly Community Med. Centers)
Clark Geduldig Cranford & Nielsen	Organization for International Investment
Cornerstone Government Affairs, LLC	The Cherokee Nation
Crossroads Strategies, LLC	Genentech, Inc.
Daley Policy Group, LLC	Northern Illinois University
David Turch & Associates	City of Torrance, CA
Davidoff Hutcher & Citron LLP	Center for Educational Innovation-Public Education Association (CEI-PEA)
Dentons US LLP	UCare
Dickstein & Shapiro, LLP	National Association of the Remodeling Industry

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

Lobbyist name	Client
DiNino Associates, LLC	MAXIMUS
DLA Piper LLP (US)	Coalition on Health Care
Emory University	Emory University
Foley & Lardner LLP	Aurora Healthcare
Forbes-Tate	American Sportfishing Association
Gephardt Group Government Affairs	UnitedHealth Group, Inc.
Guidry Associates LLC	St. John the Baptist Parish
Heather McNatt Hennessey LLC	GPS Innovation Alliance
Hobbs, Straus, Dean & Walker, LLP	Prairie Band of Potawatomi Nation
Hogan Lovells US LLP	Primus Holdings Limited
Hurt, Norton & Associates, Inc.	Daniel Defense
Innovative Federal Strategies, LLC	Florida Institute For Human and Machine Cognition
International Business-Government Counselors, Inc. [aka IBC]	MTB Coalition [information coalition]
International Myeloma Foundation	International Myeloma Foundation
Jones Walker LLP	FM Services CO
Jones Walker LLP	Intermarine, LLC
K&L Gates LLP	Consortium of State Maritime Academies
K&L Gates LLP	RenaissanceRe Holdings Ltd.
Kadesh & Associates, LLC	Tejon Ranch Company
Katharine Armstrong, Inc.	Texas Oil and Gas Association (TXOGA)
Kearney, Donovan & McGee	New England Center for Children
King & Spalding LLP	Embraer Empresa Brasileira de Aeronautica S.A.
Law Offices of Mark S. Joffe	Medicare Cost Contractors Alliance
Madison Associates, LLC	Council Of Infrastructure Financing Authorities
Manatt, Phelps, and Phillips	Big Heart Pet Food (f.k.a. Del Monte)
Masco Corporation	Masco Corporation
McBee Strategic Consulting, LLC.	Schrader International, Inc.
Millennium: The Takeda Oncology Company	Millennium: The Takeda Oncology Company
ML Strategies, LLC	American Well Corporation
ML Strategies, LLC	Iberdrola Renewables
Mr. Glenn Roger Delaney	Southern Shrimp Alliance
Mr. John T O'Rourke	H&R Block Inc.
Mr. Richard Goodstein	Air Products and Chemicals, Inc.
Mr. Richard Miller	Association of Health Sciences Colleges And Universities
National Coalition For History	National Coalition For History
National Cooperative Services Corporation	National Cooperative Services Corporation

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

Lobbyist name	Client
National Group LLP	Makai Licensing and Finance, LLC
National Ocean Industries Association	National Ocean Industries Association
Navigators Global LLC (Formerly DC Navigators, LLC)	Alliant Techsystems Inc.
Ogilvy Government Relations	Network Branded Prepaid Card Association
Oldaker Group, LLC	National Association of Marine Laboratories
Orion Associates	Renewable Bag Council
PBF Holding Company LLC	PBF Holding Company LLC
Peck Madigan Jones	AbbVie Inc.
Peck Madigan Jones	The Hertz Corporation
Phillips 66	Phillips 66
Podesta Group, Inc.	Optical Society of America
Primerica Life Insurance Company	Primerica Life Insurance Company
RM2 Consultants, Inc.	L-3 Chesapeake Sciences Corporation
Robertson, Monagle & Eastaugh	City of Unalaska
Shockey Scofield Solutions, LLC	American Silencer Association
Simon and Company	Louisville, Kentucky
Small Business & Entrepreneurship Council (SBE Council)	Small Business & Entrepreneurship Council (SBE Council)
Sorini, Samet, & Associates, LLC	Payless ShoeSource
Spectra Energy	Spectra Energy
Squire Patton Boggs (formerly Patton Boggs)	Assured Guaranty
Steptoe & Johnson LLP	1800 CONTACTS
Steptoe & Johnson LLP	EtaGen
Strategic Marketing Innovations, Inc.	Columbia Power Technologies
The D Major Group	University Hospitals Health System Inc.
The New England Council	The New England Council
The Russell Group, Inc.	Land O'Lakes, Inc.
Thompson Hine LLP	Texas Biomedical Research Institute
Tompkins Strategies, LLC	Aircraft Owners & Pilots Association (AOPA)
Urban Swirski & Associates, LLC	Emerson Electric Co.
VH Strategies, LLC	Arch Coal
Van Ness Feldman, LLP	Public Utility District No 1 Of Snohomish County
Van Scoyoc Associates	American Association of Homeopathic Pharmacists
Vitello Consulting	Barona Band of Mission Indians
Wexler & Walker Public Policy Associates	ABB (formerly Asea Brown Boveril, Inc.)
Williams and Jensen, PLLC	Hickey Freeman Tailored Clothing, Inc

Source: Lobbying disclosure database of the Clerk of the House of Representatives for the third and fourth quarters of calendar year 2013 and the first and second quarters of calendar year 2013. | GAO-15-310

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

See table 8 for a list of the lobbyists and lobbying firms from our random sample of lobbying contributions reports with contributions. See table 9 for a list of the lobbyists and lobbying firms from our random sample of lobbying contribution reports without contributions.

Table 8: Lobbyists and Lobbying Firms in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-end 2013 and Mid-year 2014

Lobbyist or lobbying firm	Reporting period
Adrien Rivard III	Year-end 2013
Albemarle Corporation	Year-end 2013
Alcoa, Inc.	Year-end 2013
Alejandro Urrea	Mid-year 2014
Allen Greenwood Jr.	Mid-year 2014
American Health Care Association	Mid-year 2014
Amy Muhlberg	Year-end 2013
Applied Materials, Inc	Mid-year 2014
Arienne Brint	Year-end 2013
Athan Manuel	Year-end 2013
Baker & Botts, LLP	Mid-year 2014
Ball Janik LLP	Year-end 2013
Barbara Mattox	Year-end 2013
Bethany Bassett	Mid-year 2014
Brenda Luckritz	Year-end 2013
Brian Pomper	Mid-year 2014
Bunge North America, Inc	Mid-year 2014
Chester Lott Sr.	Year-end 2013
Daniel Cunningham	Year-end 2013
David Franasiak	Mid-year 2014
Davis Wright Tremaine LLP	Year-end 2013
Direct Marketing Association, Inc.	Mid-year 2014
Drew Cantor	Year-end 2013
Edward Kussy	Year-end 2013
Elbit Systems Of America, LLC	Mid-year 2014
Eric Kessler	Year-end 2013
FMC Corporation	Mid-year 2014
George Salem	Year-end 2013
Great Plains Energy (Formerly Kansas City Power & Light)	Mid-year 2014
Hector Alcalde	Mid-year 2014

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

Lobbyist or lobbying firm	Reporting period
Huntington Ingalls Industries Incorporated	Year-end 2013
International Brotherhood Of Teamsters	Mid-year 2014
Intl. Assn. Of Amusement Pks. & Attrs.	Year-end 2013
James Dennis	Mid-year 2014
James Dykstra	Year-end 2013
Jay Brown	Year-end 2013
Jay Ghazal	Year-end 2013
Jeff Mackinnon	Year-end 2013
Jeffrey Peck	Mid-year 2014
Jennifer Luray	Mid-year 2014
Jessica Mandel	Mid-year 2014
John Lagomarcino	Year-end 2013
Jon Beamer	Mid-year 2014
Joseph Vaughan	Mid-year 2014
Kathleen Black	Mid-year 2014
Kenneth Levine	Year-end 2013
Larry Rosenthal	Year-end 2013
Lonnie Johnson	Year-end 2013
Maria Cino	Mid-year 2014
Mary Sprayregen	Year-end 2013
Merck & Co, Inc.	Year-end 2013
Michael Torra	Mid-year 2014
Michele Lieber	Mid-year 2014
Mitch Glazier	Year-end 2013
Mona Sheth	Mid-year 2014
Mr. Hector Alcalde	Year-end 2013
Nancy Dorn	Year-end 2013
National Air Carrier Association	Year-end 2013
National Funeral Directors Assn	Mid-year 2014
National Right To Life Committee	Mid-year 2014
New York Farm Bureau, Inc.	Mid-year 2014
Nicole Venable	Mid-year 2014
Northeast Utilities Service Company	Year-end 2013
Paul Donovan	Year-end 2013
Paul Moorehead	Mid-year 2014
Premier, Inc.	Year-end 2013
Rai Services Company	Mid-year 2014

**Appendix III: List of Sampled Lobbying
Contribution Reports with and without
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Lobbyist or lobbying firm	Reporting period
Randel Johnson	Year-end 2013
Ryan Haaker	Mid-year 2014
Salesforce.Com	Year-end 2013
Sam Geduldig	Mid-year 2014
Samuel Horton	Mid-year 2014
Scott Faber	Mid-year 2014
Stanley Rapp	Year-end 2013
The American Institute Of Architects	Mid-year 2014
Thomas Turner	Year-end 2013
Timothy Costa	Mid-year 2014
UPS	Year-end 2013
Zimmer, Inc.	Mid-year 2014
Zurich	Mid-year 2014

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end reports for calendar year 2013 and mid-year reports for calendar year 2014. | GAO-15-310

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

Table 9: Lobbyists and Lobbying Firms in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-end 2013 and Mid-year 2014

Lobbyist or lobbying firm	Filing period
Alanna Suda	Mid-year 2014
Amanda Uherek	Year-end 2013
American Bird Conservancy	Mid-year 2014
Association For Corporate Growth, Inc.	Mid-year 2014
Bar Education	Year-end 2013
Bennet & Bennet, PLLC	Mid-year 2014
Bob Barr	Year-end 2013
Bromelkamp Government Relations, LLC	Year-end 2013
Capcity Advocates, LLC	Mid-year 2014
Christopher Hessler	Mid-year 2014
Christopher Topoleski	Year-end 2013
Christopher Gregory	Mid-year 2014
Council For Citizens Against Government Waste	Year-end 2013
David Lindsay	Mid-year 2014
David Pietsch	Mid-year 2014
Debra Barrett	Mid-year 2014
Devry Boughner	Year-end 2013
Douglas Read	Year-end 2013
Duane Musser	Year-end 2013
Electricity Consumers Resource Council (ELCON)	Year-end 2013
Elizabeth Brooks	Year-end 2013
Ellen Riker	Mid-year 2014
Environmental Industry Associations	Year-end 2013
Erik Huey	Mid-year 2014
Frazer Burkart	Year-end 2013
Friends Of The Global Fight Against Aids, Tuberculosis And Malaria	Mid-year 2014
Herschel Hawley	Mid-year 2014
James Hadel	Year-end 2013
Janet Lambert	Year-end 2013
Jeff Hennie	Mid-year 2014
Jerry Weiss	Year-end 2013
Joel Widder	Year-end 2013
Jonathan Weisgall	Year-end 2013
Jordan Moon	Year-end 2013
Julia Drost	Mid-year 2014

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

Lobbyist or lobbying firm	Filing period
Karen Studwell	Year-end 2013
Katherine Berland	Mid-year 2014
Kathryn Hollister	Year-end 2013
Kountoupes Denham (Formerly Reporting As Kountoupes Consulting, LLC)	Mid-year 2014
Kristen Freitas	Mid-year 2014
Ladeene Freimuth	Mid-year 2014
Lisa Heyn	Year-end 2013
Lynden Melmed	Year-end 2013
Manufactured Housing Association For Regulatory Reform	Year-end 2013
Mark O'Connell	Mid-year 2014
Matt Willette	Mid-year 2014
Matthew Pickering	Mid-year 2014
Michael Levas	Mid-year 2014
Michael Matlack	Mid-year 2014
Michelle Neblett	Year-end 2013
Motorola Mobility, LLC	Year-end 2013
MPC Consulting	Year-end 2013
Mr. Robert Seraphin	Year-end 2013
Mr. Timothy James	Year-end 2013
Nassau Suffolk Hospital Council	Mid-year 2014
Nicholas Gentile	Mid-year 2014
Nicole Hendrickson	Year-end 2013
Omar Nashashibi	Year-end 2013
Patric Link	Mid-year 2014
Paul Snyder	Year-end 2013
Ralph Palmieri	Mid-year 2014
R-Calf United Stockgrowers Of America	Mid-year 2014
Rebecca O'Connor	Year-end 2013
Rene Campos	Year-end 2013
Robert Barnett	Year-end 2013
Robert Filippone	Year-end 2013
Roxanne Brown	Year-end 2013
Ruthanne Goodman	Mid-year 2014
Ryan Ullman	Mid-year 2014
Shearman & Sterling, LLP	Mid-year 2014
Shimere Williams	Mid-year 2014
Stephanie Henning	Mid-year 2014

**Appendix III: List of Sampled Lobbying
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Lobbyist or lobbying firm	Filing period
Stephen Wood	Mid-year 2014
Terrence Heubert	Year-end 2013
The Mondello Group LLC	Mid-year 2014
Theodore Kronmiller	Mid-year 2014
Thomas Downs	Mid-year 2014
Todd Howe	Mid-year 2014
Will Marsh	Year-end 2013
William Rys	Year-end 2013

Source: Lobbying contributions database of the Clerk of the House of Representatives, year-end reports for calendar year 2013 and mid-year reports for calendar year 2014. | GAO-15-310

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

J. Christopher Mihm, (202) 512-6806 or mihmj@gao.gov

Staff Acknowledgments

In addition to the contact named above, Bill Reinsberg (Assistant Director), Shirley Jones (Assistant General Counsel) and Katherine Wulff (analyst-in-charge) supervised the development of this report. Amy Bowser, Crystal Bernard, Kathleen Jones, Davis Judson, Stuart Kaufman, and Anna Maria Ortiz made key contributions to this report.

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

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

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

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