

# GAO Highlights

Highlights of [GAO-22-105181](#), a report to congressional committees

## Why GAO Did This Study

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

This report, among other things, (1) determines the extent to which lobbyists can demonstrate compliance with disclosure requirements, (2) identifies challenges or potential improvements to compliance that lobbyists report, and (3) describes the efforts of USAO in enforcing LDA compliance. This is GAO's 15th annual report under the provision.

GAO reviewed a stratified random sample of 98 quarterly disclosure LD-2 reports filed for the third and fourth quarters of calendar year 2020 and the first and second quarters of calendar year 2021. GAO also reviewed two random samples totaling 160 LD-203 reports from year-end 2020 and midyear 2021.

This methodology allowed GAO to generalize to the population of 55,084 disclosure reports with \$5,000 or more in lobbying activity and 28,851 reports of federal political campaign contributions. GAO also interviewed USAO officials.

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

View [GAO-22-105181](#). For more information, contact Yvonne D. Jones at (202) 512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov).

April 2022

## 2021 LOBBYING DISCLOSURE

### Observations on Lobbyists' Compliance with Disclosure Requirements

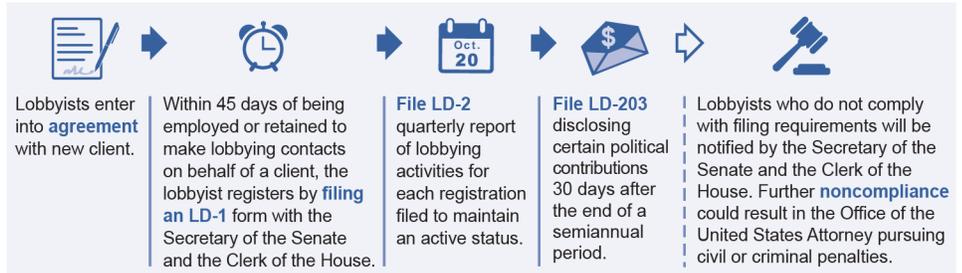
## What GAO Found

For the 2021 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 contribution (LD-203) reports filed during the third and fourth quarters of 2020 and the first and second quarters of 2021, GAO estimates that

- 92 percent of lobbyists who filed new registrations also filed LD-2 reports as required for the quarter in which they first registered (the figure below describes the typical filing process and enforcement);
- 97 percent of all lobbyists who filed provided documentation for lobbying income and expenses;
- 35 percent of all LD-2 reports may not have properly disclosed one or more previously held covered positions as required; and
- 7 percent of LD-203 reports were missing reportable contributions.

These findings are generally consistent with GAO's findings since 2012. Under the Justice Against Corruption on K Street Act of 2018, lobbyists are required to report certain criminal convictions. Of the 245 individual lobbyists in GAO's sample none reported any such convictions. After conducting extensive background and website searches to determine the accuracy of the information reported, GAO could not positively identify one lobbyist due to that person's common name.

#### Typical Lobbying Disclosure Process Typical Lobbying Disclosure Process



Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. | GAO-22-105181

GAO found that most lobbyists in a sample of 99 reported some level of ease in complying with disclosure requirements and in understanding the definitions of terms used in the reporting. However, some disclosure reports demonstrate compliance difficulties, such as not properly disclosing covered positions or misreporting of income or expenses.

The U.S. Attorney's Office for the District of Columbia (USAO) continued its efforts to resolve noncompliance by having lobbyists file their reports, terminate their registrations, or by pursuing civil and criminal penalties. USAO received 3,473 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with reporting requirements cumulatively for years 2012 through 2021. Of the 3,473 referrals, about 28 percent were compliant and about 72 percent were pending further action, as of February 2022. Less than one percent did not require action or were suspended because the lobbyist or client was no longer in business or the individual lobbyist was deceased.