



April 2024

2023 LOBBYING DISCLOSURE

Observations on Compliance with Requirements

Accessible Version

GAO Highlights

View [GAO-24-106799](#). For more information, contact Yvonne D. Jones at (202) 512-6806 or jonesy@gao.gov.

Highlights of [GAO-24-106799](#), a report to congressional committees

April 2024

2023 LOBBYING DISCLOSURE

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Why GAO Did This Study

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

This report (1) determines the extent to which lobbyists can demonstrate compliance with disclosure requirements, (2) identifies challenges or potential improvements to compliance that lobbyists report, and (3) describes the efforts of the U.S. Attorney's Office for the District of Columbia in enforcing compliance. This is GAO's 17th annual report under the provision.

GAO reviewed a stratified random sample of 98 quarterly lobbying disclosure reports filed for the third and fourth quarters of calendar year 2022 and the first and second quarters of calendar year 2023. GAO also reviewed two random samples totaling 160 political contribution reports from year-end 2022 and midyear 2023. GAO surveyed lobbyists included in its sample and obtained the views of 100 different lobbyists on any challenges or potential improvements to aid compliance. This methodology allowed GAO to generalize to the population of 64,790 disclosure reports with \$5,000 or more in lobbying activity and 35,476 reports of federal political campaign contributions. GAO also interviewed U.S. Attorney's Office officials.

GAO provided a draft of this report to the Department of Justice for review. It provided technical comments, which GAO incorporated as appropriate.

What GAO Found

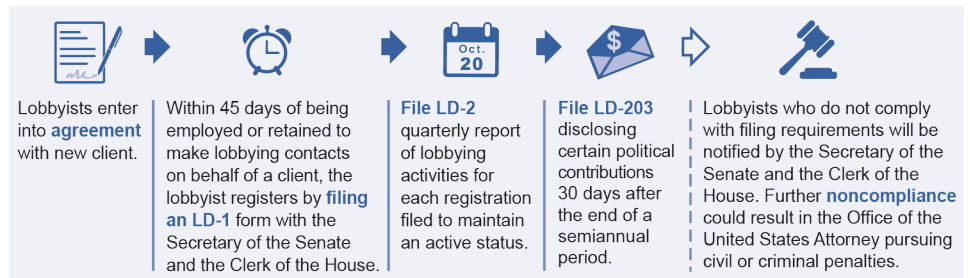
For the 2023 reporting period, most lobbyists provided documentation for key elements of their disclosure reports to demonstrate compliance with the Lobbying Disclosure Act of 1995, as amended. For lobbying disclosure reports and political contribution reports filed during the third and fourth quarters of 2022 and the first and second quarters of 2023, GAO estimates that

- 94 percent of lobbyists who filed new registrations also filed lobbying disclosure reports as required for the quarter in which they first registered (the figure below describes the typical filing process and enforcement),

- 97 percent of all lobbyists who filed lobbying disclosure reports provided documentation for lobbying income and expenses,
- 23 percent of all lobbying disclosure reports included individual lobbyists who had not properly disclosed covered positions on prior reports as required, and
- 7 percent of political contribution reports were missing reportable contributions.

These findings are generally consistent with GAO's findings since 2013. Lobbyists are required to report certain criminal convictions. GAO found that, of the 268 individual lobbyists in its sample, none failed to report a conviction.

Typical Lobbying Disclosure Process



Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. GAO (icons). | GAO-24-106799

GAO found that most lobbyists in a sample of 100 reported some level of ease in complying with disclosure requirements and in understanding the definitions of terms used in the reporting. However, some disclosure reports demonstrate noncompliance, such as not properly disclosing covered positions or misreporting of income or expenses.

The U.S. Attorney's Office for the District of Columbia continued its efforts to resolve noncompliance by contacting lobbyists and having them file their outstanding reports. It received 3,622 referrals from both the Secretary of the Senate and the Clerk of the House for failure to comply with quarterly lobbying disclosure reporting requirements cumulatively for years 2014 through 2023. Of the 3,622 referrals, about 26 percent were in compliance and about 74 percent were pending further action, as of January 2024.

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Abbreviations

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

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April 1, 2024

Congressional Committees

The Honest Leadership and Open Government Act of 2007 (HLOGA) amended the Lobbying Disclosure Act of 1995 to require lobbyists to file quarterly lobbying disclosure reports and semiannual reports on certain political contributions.¹ HLOGA also increased civil penalties and added criminal penalties for failure to comply with lobbying disclosure requirements. In addition, HLOGA includes a provision for us to annually audit the extent of lobbyists' compliance with the Lobbying Disclosure Act of 1995, as amended (LDA), by reviewing publicly available lobbying registrations and other matters.² This is our 17th report under this provision.³

As with our prior reports, our objectives were to (1) determine the extent to which lobbyists can demonstrate compliance with the requirements for registrations and reports filed under the LDA; (2) identify any challenges or potential improvements to compliance by lobbyists; and (3) describe the resources and authorities available to the U.S. Attorney's Office for the District of Columbia (USAO) in its role in enforcing LDA compliance, and the efforts it has made to improve that enforcement.⁴

To determine the extent to which lobbyists could demonstrate compliance, we examined a stratified random sample of 98 quarterly lobbying disclosure (LD-2) reports with income or expenses of \$5,000 or

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

²2 U.S.C. § 1614.

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

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

more filed during the third and fourth quarters of calendar year 2022 and the first and second quarters of calendar year 2023.⁵

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

In our follow-up interviews, we asked lobbyists to provide written documentation for key elements of their LD-2 reports, including

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

We reviewed whether lobbyists listed on the LD-2 reports properly disclosed (1) prior covered official positions, and (2) certain criminal convictions at the state or federal level as required by the Justice Against

⁵Our original sample included 116 randomly selected LD-2 reports—25 reports per quarter and four additional reports for each quarter as alternates. After notification of our review, one lobbyist was excluded from participation due to hardship experienced by the lobbyist, one lobbyist was removed from the sample because it had less than \$5,000 of income in the sampled quarter, and four lobbyists were removed from the sample because they had no lobbying activity in the sampled quarter. We selected four alternates from the pool of additional reports and the remaining 12 alternates were not used. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

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

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

Corruption on K Street Act of 2018 (JACK Act).⁸ We also reviewed whether the lobbyists filed the semiannual report of federal political contributions. Appendix I contains a list of lobbyists and clients whose LD-2 reports were randomly selected for our review.

To determine whether lobbyists reported their federal political contributions as required by the LDA, we analyzed stratified random samples of year-end 2022 and midyear 2023 semiannual political contribution (LD-203) reports. The samples contain 80 LD-203 reports that list contributions and 80 LD-203 reports that do not. We selected the randomly sampled reports from the publicly downloadable contributions database maintained by the Secretary of the Senate (see appendix II for a list of lobbyists randomly selected for our review of LD-203 reports).

We then checked the contributions reported in the Federal Election Commission's (FEC) database against the contributions identified in our sample.⁹ This helped us determine whether all contributions reported in the FEC database were also reported on the LD-203s as required. We contacted lobbyists and asked them to provide explanations and documentation to clarify differences we observed. This methodology allows us to generalize to the population of LD-203 reports both with and without contributions.

To determine whether lobbyists were meeting the requirement to file an LD-2 report for the quarter in which they registered, we compared new registrations (LD-1) filed in the third and fourth quarters of 2022 and the first and second quarters of 2023 to the corresponding LD-2 reports on file with the Secretary of the Senate.

To assess the reliability of the data used, we reviewed available documentation and obtained information from knowledgeable officials. We found the data to be sufficiently reliable for our purposes.

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

⁹FEC is the independent regulatory agency charged with administering and enforcing federal campaign finance law. According to FEC's website, campaign finance law covers three broad subjects: (1) public disclosure of funds raised and spent to influence federal elections; (2) restrictions on contributions and expenditures made to influence federal elections; and (3) the public financing of presidential campaigns. See <https://www.fec.gov/about/mission-and-history/>. FEC has jurisdiction over the financing of campaigns for the U.S. House, Senate, presidency, and vice presidency.

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

To describe the resources and authorities available to USAO and its efforts to improve LDA enforcement, we interviewed USAO officials and obtained information about their system's capabilities to track LDA enforcement and compliance trends and referral data that it receives from the Secretary of the Senate and the Clerk of the House of Representatives.¹⁰ A more detailed description of our methodology is provided in appendix III.

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

We conducted this performance audit from April 2023 to April 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The LDA defines a lobbyist as an individual who is employed or retained by a client for compensation for services that include more than one lobbying contact (certain written or oral communication to covered officials, such as a high-ranking agency official or a member of Congress

¹⁰When a lobbyist fails to provide a timely, appropriate response to the Secretary of the Senate's or the Clerk of the House's written notice that the individual or firm may be in noncompliance with the LDA, the Secretary of the Senate and the Clerk of the House are required to notify USAO that the lobbyist may be in noncompliance. 2 U.S.C. § 1605(a)(8).

made on behalf of a client),¹¹ and whose lobbying activities represent at least 20 percent of the time the individual spends on behalf of the client during the quarter.¹² Lobbying firms are persons or entities that have one or more employees who are lobbyists on behalf of a client other than that person or entity.¹³ However, for the purposes of our report, we use the term lobbyist to refer to individual lobbyists, lobbying firms, or organizations with in-house lobbyists, unless noted otherwise.¹⁴

The LDA requires lobbyists to register with the Secretary of the Senate and the Clerk of the House and to file quarterly reports disclosing the lobbyists' respective lobbying activities.¹⁵ Lobbyists are required to file their registrations and reports electronically with the Secretary of the Senate and the Clerk of the House through a single entry point. Registrations and reports must, to the extent practicable, be publicly available in downloadable, searchable databases from the Secretary of the Senate and the Clerk of the House.

¹¹The LDA defines a covered executive branch official as the President, Vice President, an officer or employee, or any other individual functioning in the capacity of such an officer or employee in the Executive Office of the President; an officer or employee serving in levels I through V of the Executive Schedule; members of the uniformed services whose pay grade is at or above O-7; and any officer or employee serving in a position of a confidential, policy-determining, policy-making or policy-advocating character who is excepted from competitive service as determined by the Office of Personnel Management (commonly called Schedule C employees). 2 U.S.C. § 1602(3). The LDA defines a covered legislative branch official as a member of Congress; an elected officer of either house of Congress; any employee, or any other individual functioning in the capacity of an employee, of a member of Congress, a committee of either house of Congress, the leadership staff of either house of Congress, a joint committee of Congress, or a working group or caucus organized to provide legislative services or other assistance to members; or any other legislative branch employee serving in a position described under section 109(13) of the Ethics in Government Act of 1978. 2 U.S.C. § 1602(4). Lobbying activities include not only direct lobbying contacts but also efforts in support of such contacts, such as preparation and planning activities, research, and other background work that is intended for use in contacts. 2 U.S.C. § 1602(7).

¹²2 U.S.C. § 1602(10).

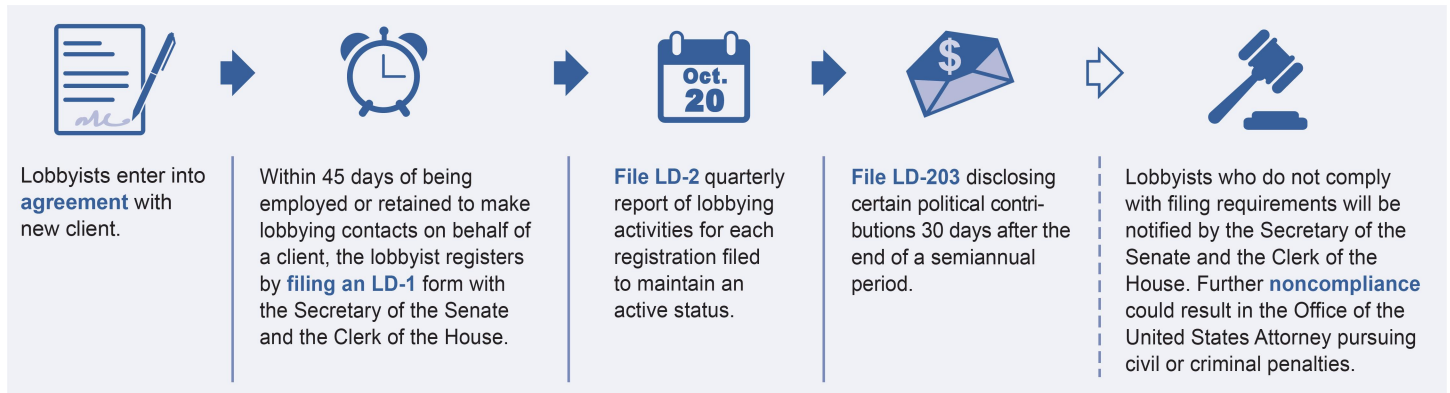
¹³2 U.S.C. § 1602(9). A self-employed individual who is a lobbyist is also included in the LDA definition of a lobbying firm.

¹⁴In addition, we refer to the individuals who represented lobbyists and who met with us during our review as lobbyists.

¹⁵The LDA refers to a lobbyist who files an initial registration (LD-1) as a "registrant." 2 U.S.C. § 1603(a)-(d). The LDA then requires the registrant to file quarterly reports (LD-2) and semiannual reports (LD-203). 2 U.S.C. § 1604(a), (d)(1). If an organization has one or more employees who are lobbyists, the organization is required to file a single registration for each client for whom the employees act as lobbyists. 2 U.S.C. § 1603(a)(2).

No specific statutory requirement exists 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 or expenses for at least 6 years after they file their reports. Figure 1 provides an overview of the registration and filing process.

Figure 1: Typical Lobbying Disclosure Process



Source: GAO analysis of the Lobbying Disclosure Act of 1995, as amended. GAO (icons). | GAO-24-106799

Lobbyists are required to register with the Secretary of the Senate and the Clerk of the House by completing an LD-1 form for each client if the lobbyists receive or expect to receive more than \$3,000 in income in a quarterly period from that client for lobbying activities.¹⁶ When registering, lobbyists must identify any affiliated organizations that contribute more than \$5,000 for lobbying in a quarterly period and actively participate in the planning, supervision, or control of the lobbying activities.¹⁷

Lobbyists are also required to submit a quarterly lobbying disclosure (LD-2) report for each registration filed. The information in LD-2s includes

¹⁶If an individual lobbyist is employed by a lobbying firm, the firm (rather than the individual lobbyist) is required to file the registration on behalf of the employees who are lobbyists for the client. The \$3,000 threshold applies to total income related to lobbying activities on behalf of a client. Organizations employing in-house lobbyists file only one registration. An organization employing in-house lobbyists is exempt from filing if total expenses in connection with lobbying activities are not expected to exceed \$14,000 during a quarterly period. Amounts are adjusted for inflation and published in LDA guidance.

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

- the name of the lobbyist reporting on quarterly lobbying activities;
- the name of the client for whom the lobbyist lobbied;
- a list of individuals who acted as lobbyists on behalf of the client during the reporting period;
- whether any new individual lobbyists listed served in covered positions in the executive or legislative branch, such as high-ranking agency officials or congressional staff positions, in the previous 20 years;
- codes describing general lobbying issue areas, such as agriculture and education;
- a description of the specific lobbying issues;
- houses of Congress and federal agencies lobbied during the reporting period; and
- reported income (or expenses for organizations with in-house lobbyists) related to lobbying activities during the quarter (rounded to the nearest \$10,000).

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

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

In January 2019, the JACK Act was enacted.¹⁸ The JACK Act amended the LDA. It requires that lobbyists disclose in their lobbying registrations and quarterly lobbying disclosure reports whether individual lobbyists have been convicted of certain criminal acts at the federal or state level. Specifically, the act requires that, for any listed individual lobbyist who has been convicted of an offense (involving bribery, extortion, embezzlement, an illegal kickback, tax evasion, fraud, a conflict of interest, making a false statement, perjury, or money laundering), the lobbyist is to provide the date of conviction and a description of the offense in the lobbying registration and subsequent quarterly reports.

The LDA requires that the Secretary of the Senate and the Clerk of the House guide and assist lobbyists with the registration and reporting requirements and develop common standards, rules, and procedures for LDA compliance. The Secretary of the Senate and the Clerk of the House review the guidance periodically.¹⁹ It was last revised on February 28, 2021, to—among other issues—update registration thresholds reflecting changes in the Consumer Price Index, add a section on the JACK Act, and provide new sections regarding listing lobbyists and listing affiliated organizations.

The guidance provides definitions of LDA terms, elaborates on registration and reporting requirements, includes specific examples of different disclosure scenarios, and explains why certain scenarios prompt or do not prompt disclosure under the LDA. The offices of the Secretary of the Senate and the Clerk of the House told us they continue to consider information we report on lobbying disclosure compliance when they periodically update the guidance. In addition, they told us that they email registered lobbyists quarterly to communicate common compliance issues and to provide reminders to file reports by the due dates.

The Secretary of the Senate and the Clerk of the House, along with USAO, are responsible for ensuring LDA compliance. The Secretary of the Senate and the Clerk of the House are to notify lobbyists in writing when they are not complying with LDA reporting requirements. Subsequently, they are to refer to USAO lobbyists who fail to provide an appropriate response within 60 days of being notified. USAO researches

¹⁸Pub. L. No. 115-418, 132 Stat. 5440 (2019).

¹⁹Office of the Clerk, U.S. House of Representatives, Secretary of the Senate, U.S. Senate, *Lobbying Disclosure Act Guidance* (Washington, D.C.: Feb. 28, 2021). See https://lobbyingdisclosure.house.gov/amended_lda_guide.html.

these referrals and communicates with the lobbyists by email, phone, or letter to inform them that they are not in compliance and what must be done to reach compliance. If USAO does not receive a response after 60 days, it decides whether to pursue a civil or criminal case against each noncompliant lobbyist. A civil case could lead to penalties up to \$200,000 for each violation, while a criminal conviction could lead to a maximum of 5 years in prison.

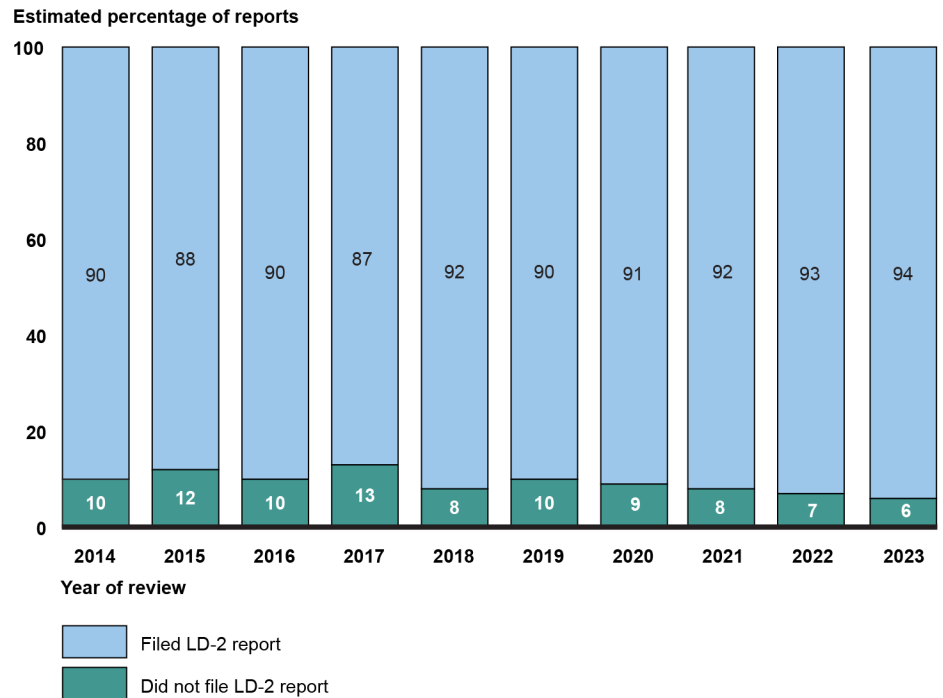
Lobbyists Filed Disclosure Reports as Required for Most New Lobbying Registrations

Under the LDA, within 45 days of being employed or retained to make a lobbying contact on behalf of a client, the lobbyist must register by filing an LD-1 form with the Secretary of the Senate and the Clerk of the House.²⁰ Thereafter, the lobbyist must file quarterly disclosure (LD-2) reports detailing the lobbying activities. Of the 3,897 new registrations we identified for the third and fourth quarters of 2022 and the first and second quarters of 2023, we identified a matching LD-2 report filed within the same quarter as the registration for 3,668 of them (94 percent).

These results are consistent with the findings we have reported in prior reviews. We used the Senate lobbying disclosure database as the source of the reports. We also used an electronic matching algorithm that addresses misspellings and other minor inconsistencies between the registrations and reports. Figure 2 shows lobbyists filed disclosure reports as required for most new lobbying registrations from 2014 through 2023.

²⁰Where an organization uses its own employees to lobby on behalf of the organization, the requirement to register is triggered once an employee makes a second lobbying contact (thereby satisfying the definition of a “lobbyist” at 2 U.S.C. § 1602(10)). Registration is required within 45 days of the second contact. 2 U.S.C. § 1603(a)(1).

Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports, 2014-2023



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

Accessible Data for Figure 2: Comparison of Newly Filed Lobbying Registrations to Initial Lobbying Disclosure (LD-2) Reports, 2014-2023

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Filed LD-2 report	90	88	90	87	92	90	91	92	93	94
Did not file LD-2 report	10	12	10	13	8	10	9	8	7	6

Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

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

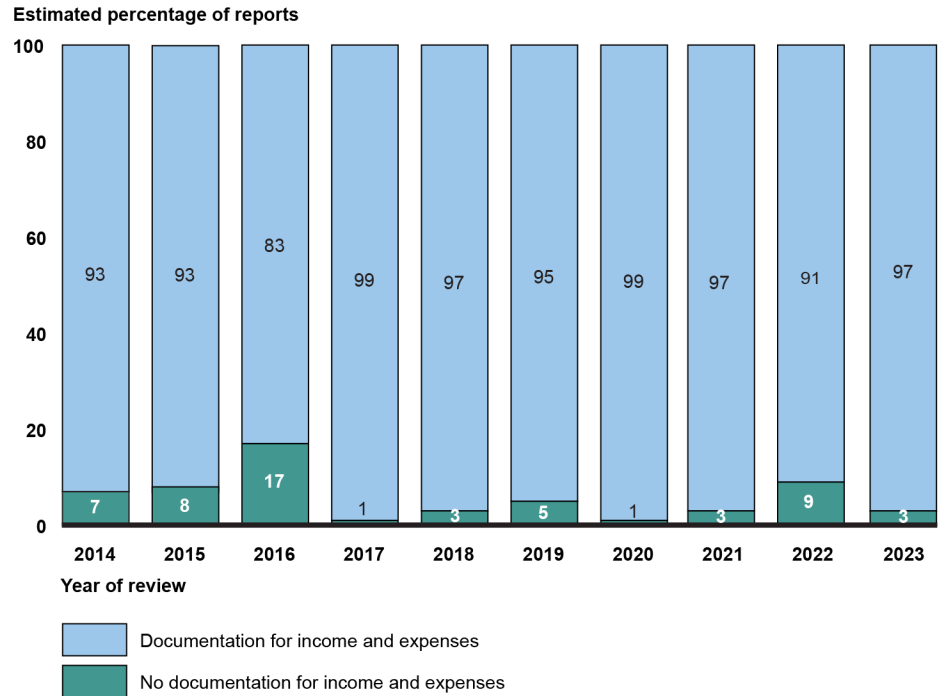
For Most LD-2 Reports, Lobbyists Provided Documentation for Key Elements, Including Income and Expenses

For selected elements of lobbyists' LD-2 reports in our sample that can be generalized to the population of lobbying reports, our findings have generally been consistent from year to year.²¹ Most lobbyists reporting \$5,000 or more in income or expenses provided written documentation to varying degrees for the reporting elements in their disclosure reports. Figure 3 shows that lobbyists provided documentation for income and expenses for most sampled LD-2 reports from 2014 through 2023. Our 2023 estimate does not represent a statistically significant change from 2022.²²

²¹To assess the statistical significance of change over time, we used statistical tests that adjusted for multiple comparisons across the 10 years included in our analysis. The percentage estimates of the LD-2 analysis have a maximum 95 percent confidence interval of within 12 percentage points or fewer.

²²However, in the last 10 years, our findings showed some variation in the estimated percentage of lobbyists who have reports with documentation for income and expenses supporting lobbying activities. Specifically, our estimates for 2017 (99 percent) and for this year (97 percent) represented statistically significant increases from 2016 (83 percent). While the results provide some confidence that apparent fluctuations in our results across years are likely attributable to sampling error, the inability to detect significant differences may also be related to the nature of our sample, which was relatively small and designed only for cross-sectional analysis.

Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses, 2014-2023



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

Accessible Data for Figure 3: Estimated Percentage of Quarterly Lobbying Disclosure (LD-2) Reports with Documentation for Income and Expenses, 2014-2023

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Documentation for income and expenses	93	93	83	99	97	95	99	97	91	97
No documentation for income and expenses	7	8	17	1	3	5	1	3	9	3

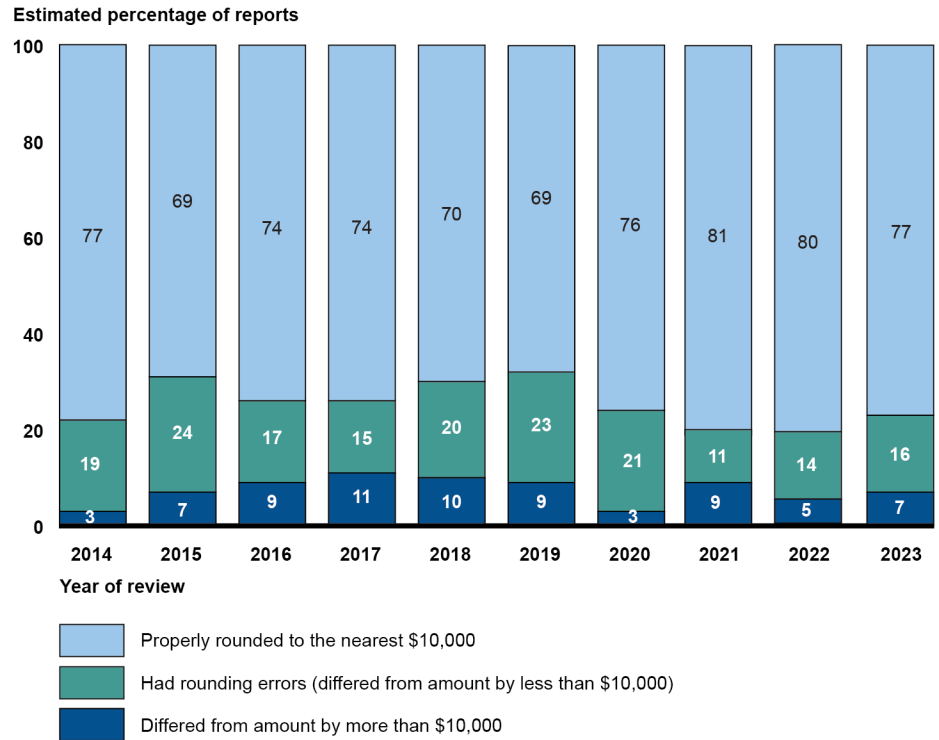
Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

Note: Estimated percentages have a margin of error of 10 percentage points or fewer. For 2015, percentages do not total 100 due to rounding.

Figure 4 shows that in 2023, 7 percent of lobbyists' reported income or expenses recorded on their LD-2s differed from the amounts submitted to us on their supporting documentation by more than \$10,000. Additionally, for some LD-2 reports, lobbyists did not round their income or expenses

as the law requires.²³ For 2023, we estimated that 16 percent of reports for which lobbyists provided supporting documentation had rounding errors in amounts less than \$10,000 on reported income or expenses. We have found that rounding difficulties have been a recurring issue on LD-2 reports from 2014 through 2023.²⁴ In 2016, guidance from the Secretary of the Senate and Clerk of the House was updated to include an additional example about rounding expenses to the nearest \$10,000.

Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2014-2023



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

²³Lobbyists reporting income or expenses are required to provide an estimate of the actual dollar amount rounded to the nearest \$10,000 for those amounts that exceed \$5,000. 2 U.S.C. § 1604(c)(1). In the event income or expenses do not exceed \$5,000, the firm is to include a statement that income or expenses totaled less than \$5,000 for the reporting period. 2 U.S.C. § 1604(c)(2).

²⁴Our estimate of the number of reports with rounding errors includes reports that disclosed the exact amount of income from or expenditures on lobbying activities but failed to round to the nearest \$10,000 as required.

Accessible Data for Figure 4: Estimated Percentage of Lobbying Disclosure (LD-2) Reports with Differences in Reported and Documented Amount of Income and Expenses, 2014-2023

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Properly rounded to the nearest \$10,000	77	69	74	74	70	69	76	81	80	77
Had rounding errors (differed from amount by less than \$10,000)	19	24	17	15	20	23	21	11	14	16
Differed from amount by more than \$10,000	3	7	9	11	10	9	3	9	5	7

Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

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

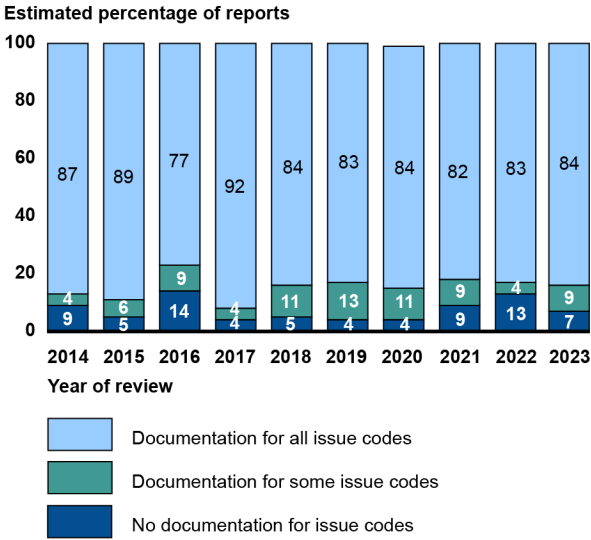
The LDA requires that lobbyists disclose lobbying contacts made with federal agencies on behalf of the client during the reporting period. This year, of the 98 LD-2 reports in our sample, 53 percent disclosed lobbying activities at federal agencies. Of those, lobbyists provided documentation for all disclosed lobbying activities at executive branch agencies for 63 percent of LD-2 reports and documentation for some lobbying activities at federal agencies for 19 percent of LD-2 reports.

Figure 5 shows that, for most LD-2 reports, lobbyists provided documentation for selected elements of their LD-2 reports that include general issue area codes for lobbying activities, lobbying the Senate and the House, and individual lobbyists listed from 2014 through 2023. Our 2023 estimates do not represent statistically significant changes from 2022.²⁵

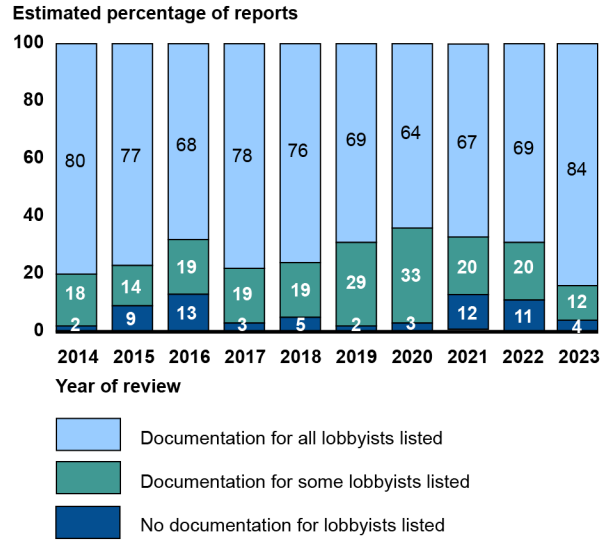
²⁵However, in recent years, our findings showed some variation in the estimated percentage of lobbyists who had reports with documentation for lobbying the Senate and the House. In 2022, documentation for lobbying the Senate had statistically significant decreases relative to 2017 and 2018. Similarly, in 2022, documentation for lobbying the House had statistically significant decreases relative to 2017, 2018, and 2019.

Figure 5: Extent to Which Lobbyists Provided Documentation for Various Reporting Requirements, 2014-2023

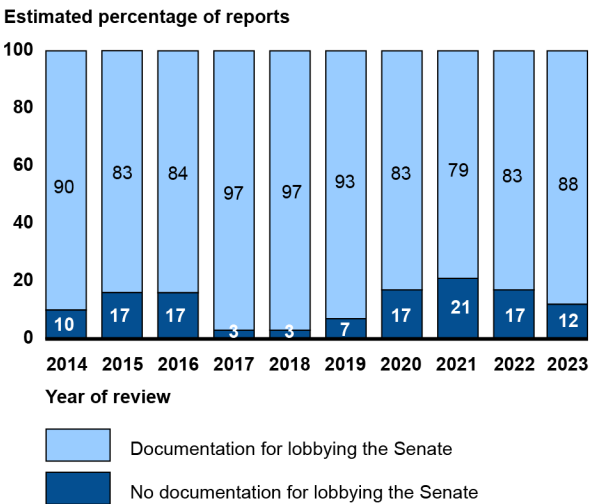
General Issue Areas



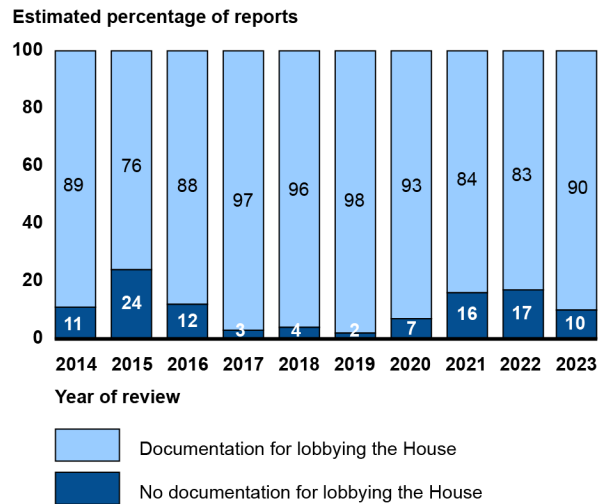
Individual Lobbyists Listed



Lobbying the United States Senate



Lobbying the U.S. House of Representatives



Source: GAO analysis of survey results. | GAO-24-106799

Accessible Data for Figure 5: Extent to Which Lobbyists Provided Documentation for Various Reporting Requirements, 2014-2023

General Issue Areas

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Documentation for all issue codes	87	89	77	92	84	83	84	82	83	84
Documentation for some issue codes	4	6	9	4	11	13	11	9	4	9
No documentation for issue codes	9	5	14	4	5	4	4	9	13	7

Individual Lobbyists Listed

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Documentation for all lobbyists listed	80	77	68	78	76	69	64	67	69	84
Documentation for some lobbyists listed	18	14	19	19	19	29	33	20	20	12
No documentation for lobbyists listed	2	9	13	3	5	2	3	12	11	4

Lobbying the United States Senate

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Documentation for lobbying the Senate	90	83	84	97	97	93	83	79	83	88
No documentation for lobbying the Senate	10	17	17	3	3	7	17	21	17	12

Lobbying the U.S. House of Representatives

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Documentation for lobbying the House	89	76	88	97	96	98	93	84	83	90
No documentation for lobbying the House	11	24	12	3	4	2	7	16	17	10

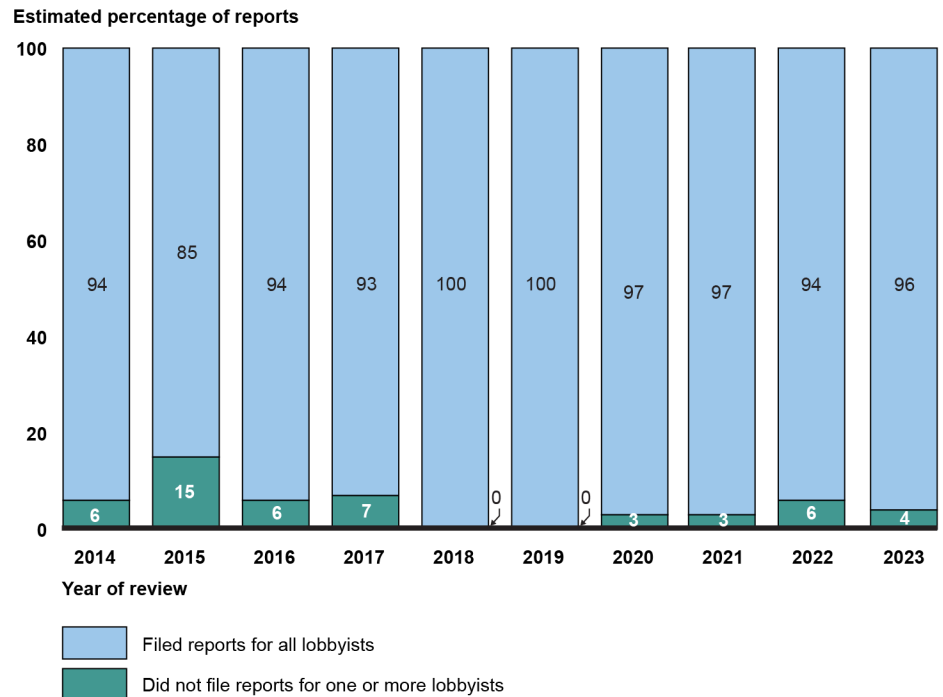
Source: GAO analysis of survey results. | GAO-24-106799

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

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

Figure 6 shows that most lobbyists filed contribution reports as required in our sample from 2014 through 2023. Individual lobbyists and lobbying firms reporting lobbying activity are required to file LD-203 reports semiannually, even if they have no contributions to report, because they must certify compliance with the gift and travel rules. Almost all lobbyists in our sample filed political contribution reports.

Figure 6: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Individual Lobbyists, 2014-2023



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

Accessible Data for Figure 6: Extent to Which Lobbyists on Lobbying Disclosure (LD-2) Reports Filed Contribution Reports for All Listed Individual Lobbyists, 2014-2023

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Filed reports for all lobbyists	94	85	94	93	100	100	97	97	94	96
Did not file reports for one or more lobbyists	6	15	6	7	0	0	3	3	6	4

Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

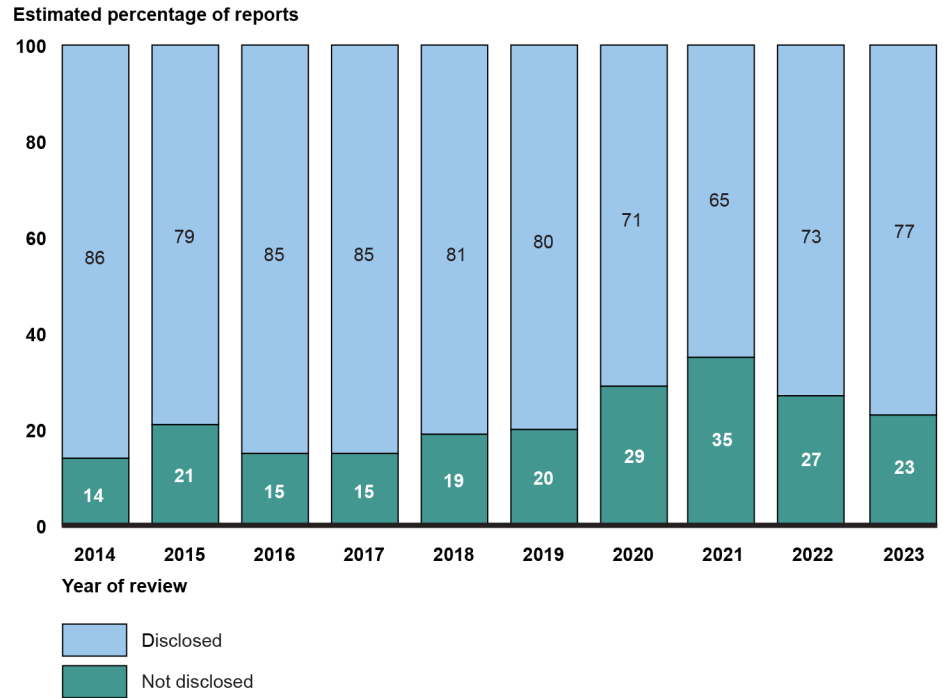
Note: Estimated percentages have a margin of error of 12 percentage points or fewer.

Lobbyists May Not Have Properly Disclosed Their Previously Held Covered Positions

The LDA requires that lobbyists disclose previously held covered positions in the executive or legislative branch, such as high-ranking agency officials and congressional staff. This can be done either on a new client registration (LD-1), where lobbyists list the employees who are expected to act as lobbyists on behalf of the client, or on the quarterly lobbying disclosure (LD-2) filing when adding a new individual lobbyist. For 2023, we estimated that 23 percent of the LD-2 forms included individual lobbyists who had not properly disclosed covered positions on prior forms as required.²⁶ This estimate does not represent a statistically significant change from 2022. As in our other reports, some lobbyists stated they were still unclear about the need to disclose certain covered positions, such as paid congressional internships or certain executive agency positions. Figure 7 shows the extent to which lobbyists may not have properly disclosed one or more covered positions as required from 2014 through 2023.

²⁶Prior to each interview, we reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, LegiStorm, and Google to determine whether lobbyists properly disclosed their covered positions as required by the LDA.

Figure 7: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Listed Individual Lobbyists May Not Have Properly Disclosed One or More Covered Positions on Prior Reports, 2014-2023



Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

Accessible Data for Figure 7: Estimated Percentage of Lobbying Disclosure (LD-2) Reports Where Listed Individual Lobbyists May Not Have Properly Disclosed One or More Covered Positions on Prior Reports, 2014-2023

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Disclosed	86	79	85	85	81	80	71	65	73	77
Not disclosed	14	21	15	15	19	20	29	35	27	23

Source: GAO analysis of lobbying disclosure (LD-2) reports data. | GAO-24-106799

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

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

Lobbyists were required to begin disclosing relevant convictions in their first quarter 2019 LD-2 reports. None of the lobbyists in our sample of LD-2 reports for the third and fourth quarters of 2022 and the first and second quarters of 2023—which together consisted of 268 individual lobbyists—disclosed any convictions in the reports. We researched these lobbyists

and found no violations covered by the Justice Against Corruption on K Street Act of 2018.

Some Lobbyists Amended Their Disclosure Reports after We Contacted Them

Of the 98 LD-2 reports in our sample, lobbyists amended 17 reports to change previously reported information after we contacted them. Of the 17 reports, six were amended after we notified the lobbyists of our review but before we met with them. The remaining 11 reports were amended after we met with the lobbyists to review their documentation. An additional two lobbyists said that they planned to amend their reports after the interview, but had not filed an amendment as of February 2024.

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

Table 1: Reasons Lobbyists in Our Sample Amended Their Disclosure Reports (LD-2) from July 2023 to February 2024

	Number of times reason was selected
Updated income or expenses	11
Changed Senate, House, or executive branch agency lobbying activity	6
Updated covered position (from prior reports)	5
Changed individual lobbyists	1

Source: GAO analysis of amended lobbying disclosure (LD-2) reports. | GAO-24-106799

Note: Lobbyists amended 17 of the 98 LD-2 reports in our sample. Six were amended for more than one reason.

Most LD-203 Contribution Reports Disclosed Political Contributions Listed in the Federal Election Commission Database

As part of our review, we compared contributions listed on lobbyists' LD-203 reports against political contributions reported in the Federal Election Commission database to identify whether political contributions were

omitted on LD-203 reports in our sample. The sample of LD-203 reports we reviewed contained 80 reports with contributions and 80 reports without contributions. We estimated that for 2023, lobbyists failed to disclose one or more reportable contributions on 13 LD-203 reports (7 percent). All of these LD-203 reports were amended in response to our review. Table 2 shows our results from 2014 through 2023.

Table 2: Numbers and Percentages of Political Contribution (LD-203) Reports That Omitted One or More Political Contributions, 2014-2023

Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of reports with contributions that had one or more omissions	8	11	9	11	9	6	13	8	14	9
Number of reports without contributions that had one or more omissions	1	0	1	1	0	0	0	3	2	4
Estimated percentage of all reports with one or more omissions	4%	4%	5%	6%	4%	2%	5%	6%	7%	7%

Source: GAO analysis of LD-203 reports. | GAO-24-106799

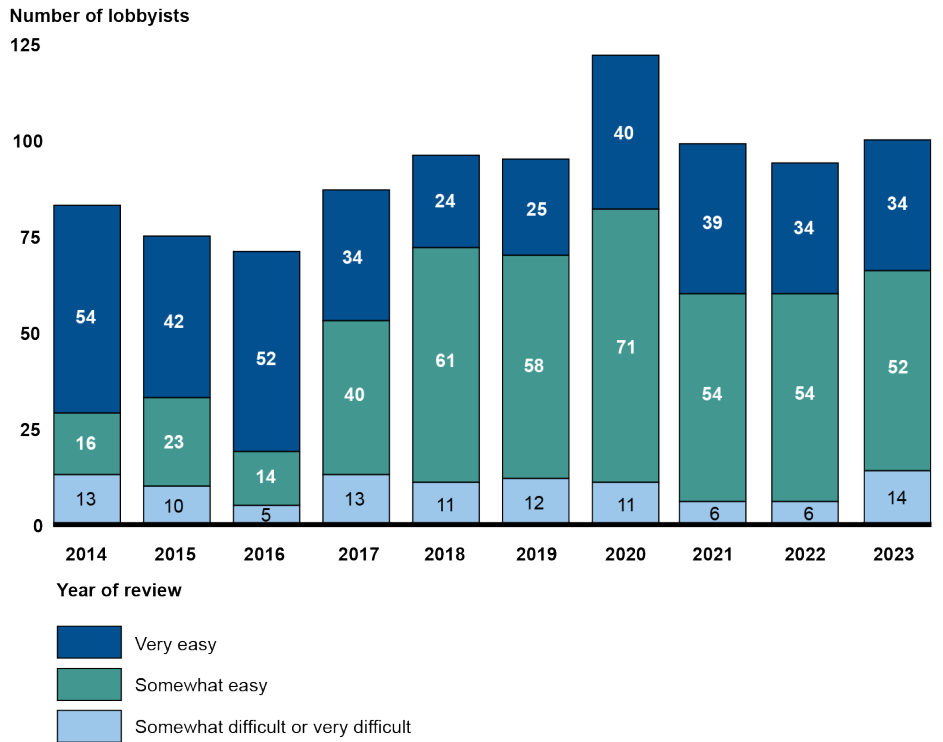
Note: Estimates in the table have a maximum margin of error of 10 percentage points.

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

Most lobbyists reported that they found it “very easy” or “somewhat easy” to comply with reporting requirements. Of the 100 different lobbying firms in our sample, 34 reported that complying with the disclosure requirements was “very easy,” 52 reported it was “somewhat easy,” and 14 reported it was “somewhat difficult” or “very difficult” (see fig. 8).²⁷

²⁷Our survey was sent to 116 lobbyists, but the number of different lobbyists responding to the survey was 100. One lobbyist in the main sample did not have lobbying activity and did not complete the survey, one lobbyist was waived due to hardship, and 14 were duplicate lobbyists. There are duplicate lobbyists because some lobbyists had more than one LD-2 report included in our sample. Additionally, some lobbyists may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore, the number of responses may be inconsistent with the number of different lobbying firms.

Figure 8: Ease of Complying with Lobbying Disclosure Requirements, 2014-2023



Source: GAO analysis of survey results. | GAO-24-106799

Accessible Data for Figure 8: Ease of Complying with Lobbying Disclosure Requirements, 2014-2023

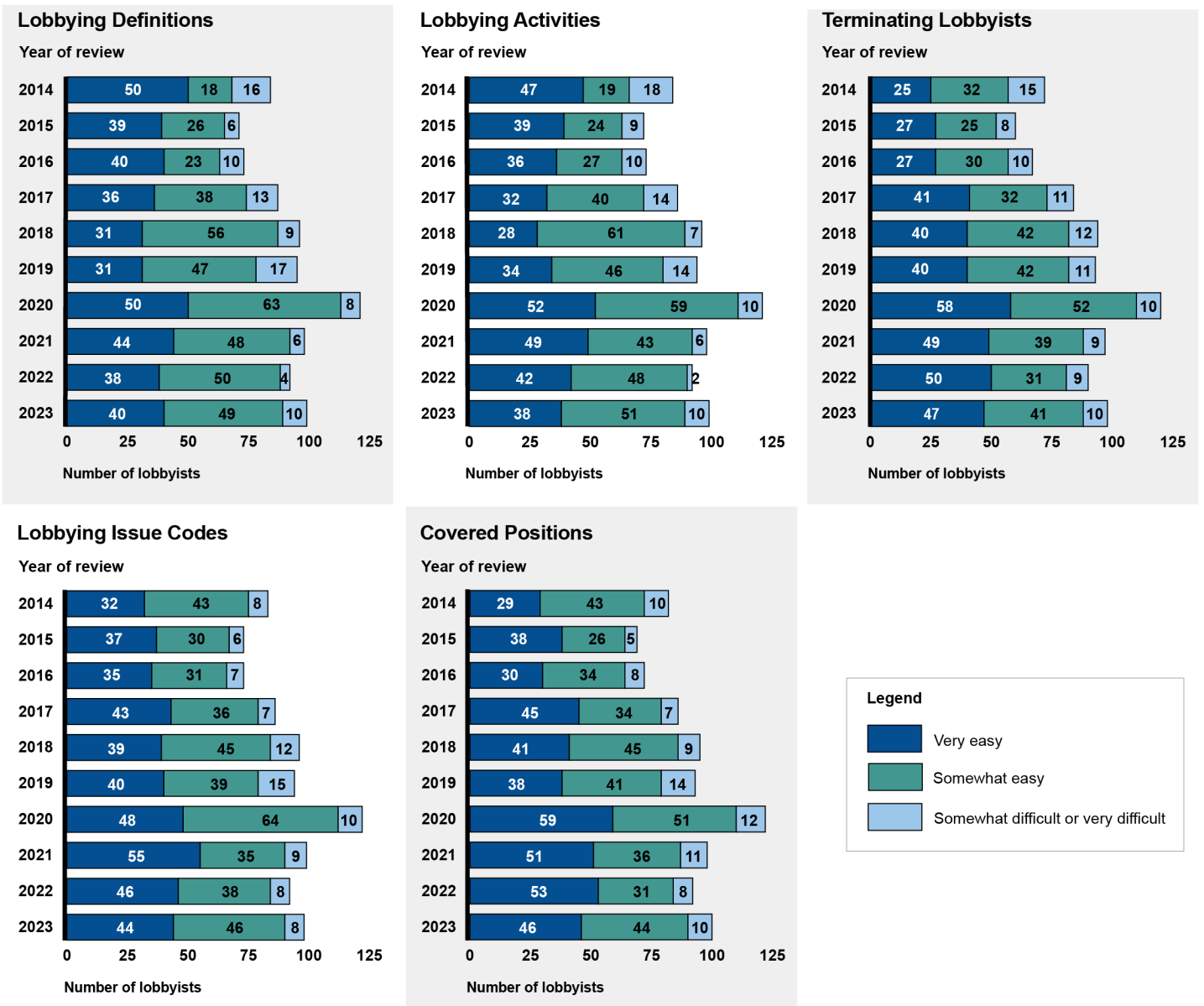
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	54	42	52	34	24	25	40	39	34	34
Somewhat easy	16	23	14	40	61	58	71	54	54	52
Somewhat difficult or very difficult	13	10	5	13	11	12	11	6	6	14

Source: GAO analysis of survey results. | GAO-24-106799

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

Most lobbyists we surveyed rated the definitions of terms used in LD-2 reporting as “very easy” or “somewhat easy” to understand to meet their reporting requirements. Figure 9 shows what lobbyists reported as their ease of understanding the terms associated with LD-2 reporting requirements from 2014 through 2023.

Figure 9: Ease of Understanding Key Lobbying Terms, 2014-2023



Source: GAO analysis of survey results. | GAO-24-106799

Accessible Data for Figure 9: Ease of Understanding Key Lobbying Terms, 2014-2023

Lobbying Definitions										
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	50	39	40	36	31	31	50	44	38	40
Somewhat easy	18	26	23	38	56	47	63	48	50	49
Somewhat difficult or very difficult	16	6	10	13	9	17	8	6	4	10

Lobbying Activities										
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	47	39	36	32	28	34	52	49	42	38
Somewhat easy	19	24	27	40	61	46	59	43	48	51
Somewhat difficult or very difficult	18	9	10	14	7	14	10	6	2	10

Terminating Lobbyists										
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	25	27	27	41	40	40	58	49	50	47
Somewhat easy	32	25	30	32	42	42	52	39	31	41
Somewhat difficult or very difficult	15	8	10	11	12	11	10	9	9	10

Lobbying Issue Codes										
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	32	37	35	43	39	40	48	55	46	44
Somewhat easy	43	30	31	36	45	39	64	35	38	46
Somewhat difficult or very difficult	8	6	7	7	12	15	10	9	8	8

Covered Positions										
Year of review	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Very easy	29	38	30	45	41	38	59	51	53	46
Somewhat easy	43	26	34	34	45	41	51	36	31	44
Somewhat difficult or very difficult	10	5	8	7	9	14	12	11	8	10

Source: GAO analysis of survey results. | GAO-24-106799

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

U.S. Attorney's Office for the District of Columbia Continues to Enforce the LDA

The U.S. Attorney's Office Has Resources and Authorities to Enforce LDA Compliance

Officials from the U.S. Attorney's Office for the District of Columbia (USAO) stated that they continue to have sufficient personnel resources and authority under the LDA to enforce reporting requirements. Enforcing noncompliance with reporting requirements includes contacting lobbyists to describe actions lobbyists need to take to comply, and if needed, pursuing civil or criminal penalties. Noncompliance refers to a lobbyist's failure to comply with the LDA. According to USAO officials, they have one full-time permanent program compliance coordinator, two paralegal specialists assigned part time, and one full-time civil investigator. In addition, a criminal assistant U.S. attorney and civil assistant U.S. attorneys are also available as required to pursue criminal or civil penalty actions. There has been no change in personnel resources assigned to enforce reporting requirements under the LDA since our last review.

USAO officials stated that their process for pursuing referrals for noncompliance involves several steps, and generally results in lobbyists resolving their noncompliance issues by filing their outstanding reports, and—when applicable—paying a fine. If USAO finds that the referrals are compliant when USAO receives them, no action will be taken. This may occur when lobbyists respond to the contact letters from the Secretary of the Senate and the Clerk of the House after USAO receives the referrals.

If USAO finds that the referrals are not compliant when USAO receives them, USAO communicates with the lobbyist by email, phone, or letter to inform them that they are not in compliance and what must be done to reach compliance. Resolving referrals for noncompliance can take anywhere from a few days to years, depending on the circumstances.²⁸

USAO creates summary reports from its database to track the overall number of referrals that (1) are pending, or (2) become compliant after the lobbyist received an email, phone call, or noncompliance letter.

²⁸Referrals are the notifications that the Secretary of the Senate and the Clerk of the House send to USAO about a lobbyist's possible noncompliance with the LDA. See 2 U.S.C. § 1605(a)(8).

Referrals remain in the pending category until they are resolved. The 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.” USAO officials stated that they close referrals marked as “bad address” and “unable to locate” as no longer pending. USAO officials noted that they attempt to review and update all pending cases every 6 months.

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

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

USAO also has a process for following up with chronic offenders. Lobbyists (1) who repeatedly fail to file LD-2 and LD-203 reports but who are allegedly lobbying, and (2) for whom USAO has received more than 10 referrals are defined by USAO as chronic offenders. The USAO database maintains a list of chronic offenders.²⁹ USAO assigns an investigator to review all the facts and circumstances surrounding the identified chronic offender. If the investigator finds good cause to pursue the case, an attorney is assigned. The assigned attorney is to follow up with the chronic offender and determine the appropriate enforcement actions, which may include a settlement or other civil action.

Once USAO has received the necessary information to place the lobbyist in compliance, a letter or email will be sent to the lobbyist confirming their successful filing. USAO officials stated that stricter registration and reporting requirements could help reduce the growing number of referrals. For example, lobbyists who have failed to file past lobbying disclosure

²⁹USAO officials stated that they are updating their chronic offenders list to only provide data on chronic offenders who can be located and remain noncompliant in any reporting period. Previously, the system provided data and statistics on all registrants referred more than twice, including those who later become compliant and those who could not be located. These changes are being made to focus on chronic offenders with more than 10 referrals who remain noncompliant and who can be located.

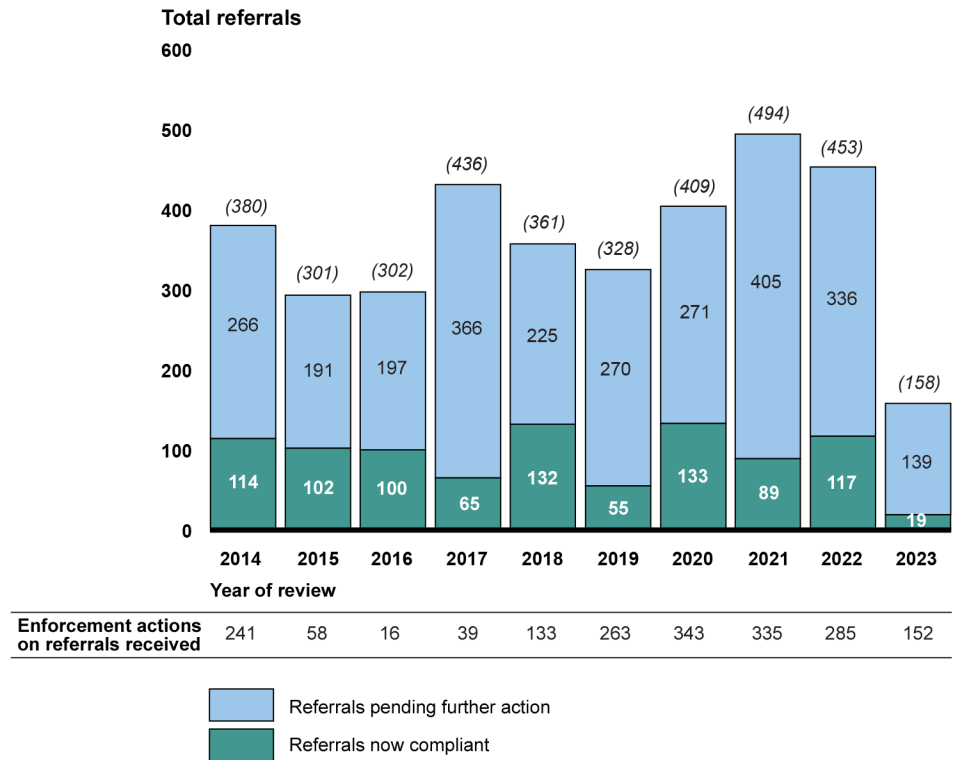
reports could be blocked from filing new reports until they have complied with past filings.

Status of LD-2 Enforcement Efforts

USAO received 3,622 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 2014 through 2023. Figure 10 shows the number and status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. Enforcement actions include USAO attempts to bring lobbyists into compliance through letters, emails, and phone calls.³⁰

³⁰Referrals can include multiple parts, such as LD-2s that were not filed for several clients or LD-203s that were not filed for several lobbyists. A referral cannot be closed as in compliance unless all the parts have been resolved. Enforcement actions reflect attempts to bring each part of the referral into compliance.

Figure 10: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure Reports (LD-2), 2014-2023 (as of January 2024)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Accessible Data for Figure 10: Status of Lobbying Disclosure Act Referrals for Lobbying Disclosure Reports (LD-2), 2014-2023 (as of January 2024)

Filing year	Number of referrals received	Referrals now compliant	Referrals pending further action	Enforcement actions on referrals received
2014	380	114	266	241
2015	301	102	191	58
2016	302	100	197	16
2017	436	65	366	39
2018	361	132	225	133
2019	328	55	270	263
2020	409	133	271	343
2021	494	89	405	335
2022	453	117	336	285
2023	158	19	139	152

Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Note: Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period for which they relate. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals. This is because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the bar chart.

According to USAO data, about 26 percent (926 of 3,622) of the total LD-2 referrals received were closed as in compliance as of January 9, 2024, because lobbyists filed their outstanding reports before or after the Department of Justice contacted them. About 74 percent (2,666 of 3,622) of LD-2 referrals were pending further action because USAO could not locate the lobbyists, did not receive a response from the lobbyists after an enforcement action, or planned to conduct additional research to determine if it can locate the lobbyist. The remaining 30 LD-2 referrals (about 1 percent) did not require action or were suspended because the lobbyist or client was no longer in business, or the individual lobbyist was deceased.

Status of LD-203 Referrals

LD-203 referrals consist of two types: (1) LD-203(R) referrals represent lobbyists who have not filed LD-203 reports for their lobbying firms as required, and (2) LD-203 referrals represent lobbyists who have not filed their individual LD-203 reports as required.³¹ As of January 2024, USAO received 2,128 LD-203(R) referrals for lobbying firms (cumulatively from 2014 through 2023) and 7,962 LD-203 referrals for individual lobbyists (cumulatively from 2014 through 2022) from the Secretary of the Senate and the Clerk of the House for noncompliance with reporting requirements.³²

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

³¹We discuss LD-203 referrals in two ways: (1) referrals for lobbying firms with at least one individual lobbyist who failed to comply with LD-203 reporting requirements, and (2) referrals for individual lobbyists who failed to comply with LD-203 reporting requirements. The use of the term "lobbying firms" in this context includes organizations with in-house lobbyists and self-employed individuals.

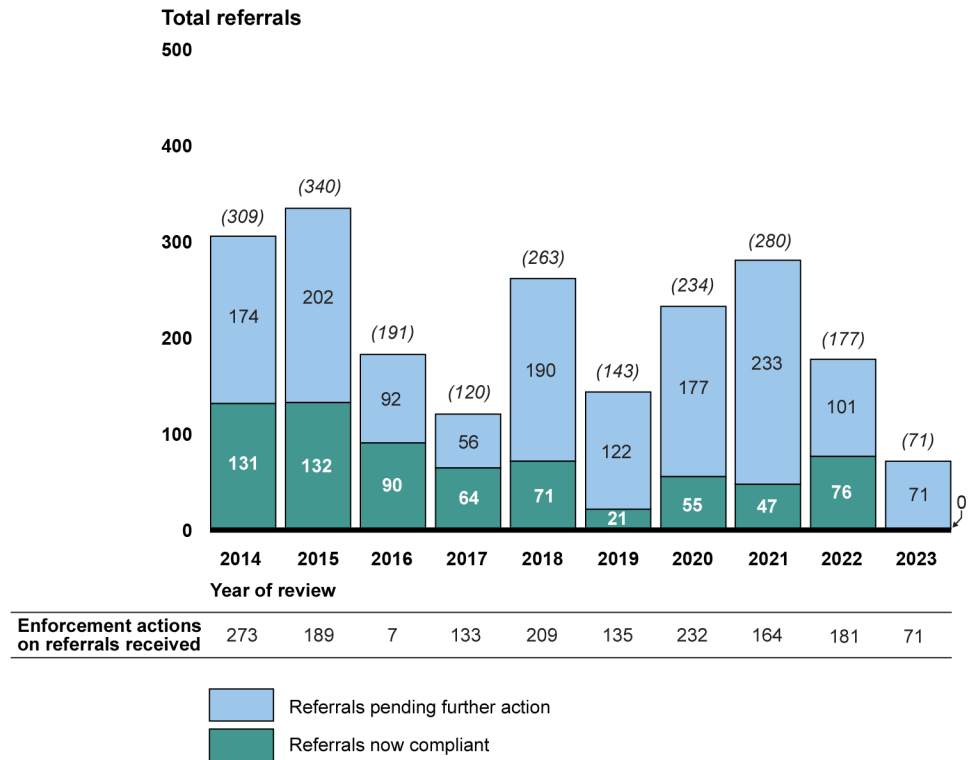
³²USAO officials told us that as of January 2024, they had not received any LD-203 referrals for 2023.

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

USAO officials said that many firms have assisted USAO by providing contact information for individual lobbyists. USAO officials told us that they collaborate with other law enforcement agencies and use web searches and online databases to find these missing lobbyists, but they are not always successful.

Figure 11 shows the number and status of LD-203(R) referrals received and the number of enforcement actions taken by USAO to bring lobbying firms into compliance. About 32 percent (687 of 2,128) of the LD-203(R) referrals USAO received from the Secretary of the Senate and Clerk of the House for noncompliance from calendar years 2014 through 2023 were closed as in compliance as of January 9, 2024, because the lobbying firms filed their outstanding reports. About 67 percent (1,418 of 2,128) of the referrals were pending further action. The remaining 23 referrals (about 1 percent) were suspended because the lobbyist or client was no longer in business, or the lobbyist was deceased.

Figure 11: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Lobbying Firms Only (LD-203(R)), 2014-2023 (as of January 2024)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Accessible Data for Figure 11: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Lobbying Firms Only (LD-203(R)), 2014-2023 (as of January 2024)

Filing year	Number of referrals received	Referrals now compliant	Referrals pending action	Enforcement actions on referrals received
2014	309	131	174	273
2015	340	132	202	189
2016	191	90	92	7
2017	120	64	56	133
2018	263	71	190	209
2019	143	21	122	135
2020	234	55	177	232
2021	280	47	233	164
2022	177	76	101	181

Filing year	Number of referrals received	Referrals now compliant	Referrals pending action	Enforcement actions on referrals received
2023	71	0	71	71

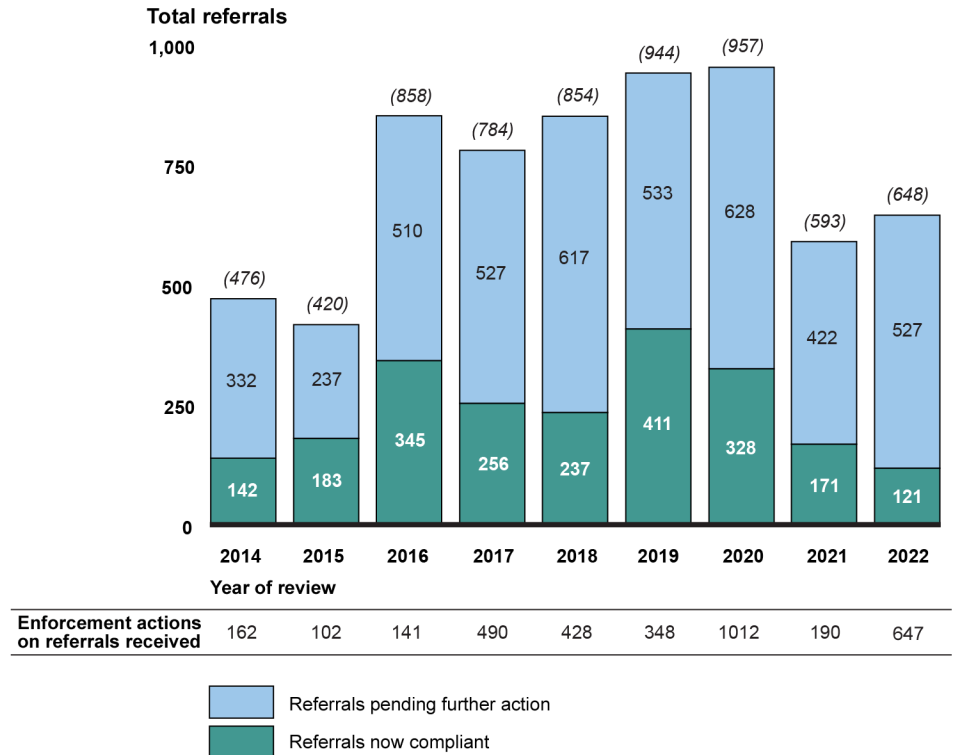
Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Note: Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals. This is because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the bar chart.

USAO received 6,534 LD-203 referrals from the Secretary of the Senate and Clerk of the House for lobbying firms with at least one individual lobbyist who failed to comply with LD-203 reporting requirements for calendar years 2014 through 2022. Figure 12 shows the number and status of the referrals received and the number of enforcement actions taken by USAO to bring lobbyists into compliance. In addition, figure 12 shows that about 34 percent (2,194 of 6,534) of the referrals received were closed as in compliance as of January 9, 2024, because all of the listed lobbyists had filed their outstanding reports before or after the Department of Justice contacted them.

About 66 percent (4,333 of 6,534) of the referrals are pending further action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists. The remaining seven referrals (less than 1 percent) were suspended because the lobbyist or client was no longer in business, or the individual lobbyist was deceased.

Figure 12: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Lobbying Firms with Noncompliant Individual Lobbyists (LD-203), 2014-2022 (as of January 2024)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Accessible Data for Figure 12: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Lobbying Firms with Noncompliant Individual Lobbyists (LD-203), 2014-2022 (as of January 2024)

Filing year	Number of referrals received	Referrals now compliant	Referrals pending action	Enforcement actions on referrals received
2014	476	142	332	162
2015	420	183	237	102
2016	858	345	510	141
2017	784	256	527	490
2018	854	237	617	428
2019	944	411	533	348
2020	957	328	628	1012
2021	593	171	422	190

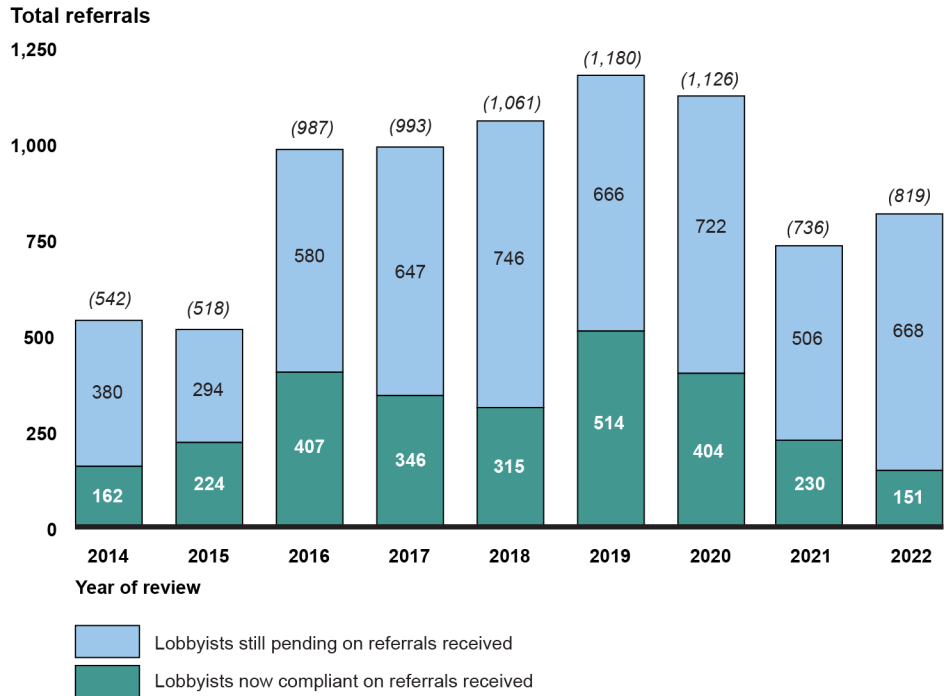
Filing year	Number of referrals received	Referrals now compliant	Referrals pending action	Enforcement actions on referrals received
2022	648	121	527	647

Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Note: No referrals have been received for 2023. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate. The number of referrals pending further action and the number of referrals now compliant may not sum to the total number of referrals. This is because referrals for lobbyists or clients who are deceased or no longer in business are included in the total number of referrals but are not displayed in the bar chart.

USAO received LD-203 referrals from the Secretary of the Senate and the Clerk of the House for 7,962 individual lobbyists who failed to comply with LD-203 reporting requirements for any filing year from 2014 through 2022. These noncompliant lobbyists work at the lobbying firms referenced in Figure 12. Figure 13 shows the status of compliance for individual lobbyists listed on referrals to USAO. About 35 percent (2,753 of 7,962) of the referrals were closed as in compliance because lobbyists filed their outstanding reports before or after the Department of Justice contacted them. About 65 percent (5,209 of 7,962) of the referrals were pending action because USAO could not locate the lobbyists, did not receive a response from the lobbyists, or plans to conduct additional research to determine if it can locate the lobbyists.

Figure 13: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Individual Lobbyists (LD-203), 2014-2022 (as of January 2024)



Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Accessible Data for Figure 13: Status of Lobbying Disclosure Act Referrals for Political Contribution Reports, Individual Lobbyists (LD-203), 2014-2022 (as of January 2024)

Filing year	Number of Lobbyists on referrals received	Lobbyists now compliant on referrals received	Lobbyists still pending on referrals received
2014	542	162	380
2015	518	224	294
2016	987	407	580
2017	993	346	647
2018	1061	315	746
2019	1180	514	666
2020	1126	404	722
2021	736	230	506
2022	819	151	668

Source: U.S. Attorney's Office for the District of Columbia. | GAO-24-106799

Note: No referrals have been received for 2023. Referrals may be received by the U.S. Attorney's Office for the District of Columbia months or years after the filing period to which they relate.

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

Status of Civil and Criminal Enforcement Actions

USAO's report to Congress describing its LDA enforcement efforts during the first half of calendar year 2023 states that no complaints or lawsuits were filed, nor any settlements reached, from January 1, 2023, through June 30, 2023. The report also states that while USAO reviewed some chronic offenders for possible civil or criminal enforcement actions, none were initiated from January through June 2023. In addition, USAO officials told us that there had been no settlements or civil penalties from January through September 2023 against lobbyists who did not comply with LDA disclosure requirements.

Justice Against Corruption on K Street Act of 2018 Enforcement

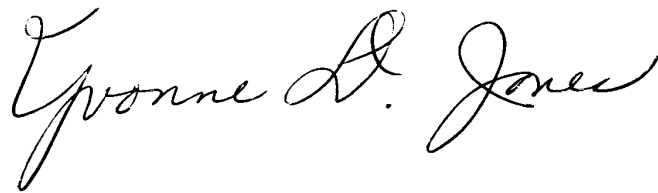
USAO confirmed its enforcement role regarding the Justice Against Corruption on K Street Act of 2018 (JACK Act) is the same as any other prosecution. If the individual or organization has filed an LD-2 report with misrepresentations, USAO can initiate criminal prosecution or impose civil penalties under the LDA. USAO officials told us USAO has not brought any prosecutions related to JACK Act non-disclosure in 2023.

Agency Comments

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

We are sending copies of this report to the Attorney General, the Secretary of the Senate, the Clerk of the House of Representatives, and appropriate 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 jonesy@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix IV.

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

Yvonne D. Jones
Director, Strategic issues

List of Committees

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

The Honorable Richard J. Durbin
Chair
The Honorable Lindsey Graham
Ranking Member
Committee on the Judiciary
United States Senate

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

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

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

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

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

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

Table 3: Names of Lobbyists and Clients Selected in Random Sampling of Lobbying Disclosure Reports Filed in the Third and Fourth Quarters of 2022 and First and Second Quarters of 2023

Lobbyists	Clients
ACG Advocacy	Council for Innovation Promotion (C4IP)
Akin Gump Strauss, Hauer & Feld	Bayer Corporation (FKA Monsanto Company)
Akin Gump Strauss Hauer & Feld	Carlyle Investment Management
Akin Gump Strauss Hauer & Feld	Visa, U.S.A., Inc.
Akin, Gump, Strauss, Hauer & Feld	1Huddle Inc
Akin, Gump, Strauss, Hauer & Feld	National Independent Venue Association
Alcalde & Fay	Sustainable PFAS Action Network
Alpine Group Partners, LLC	Cellebrite Inc.
American Academy of Physician Associates	American Academy of Physician Associates
American Defense International, Inc.	J.A. Green And Company (for Shield AI)
APEX Advocacy LLC	Boyd Watterson GSA REIT
Appalachian Trail Conservancy	Appalachian Trail Conservancy
Atlantic Strategies Group	Raytheon Technologies Corp. (RTX) (F.N.A. UTC)
Baker Donelson Bearman Caldwell & Berkowitz /The Daschle Group	Freedom For All Americans
Ball Corporation (Including Ball Aerospace & Technologies Corp.)	Ball Corporation (Including Ball Aerospace & Technologies Corp.)
BGR Government Affairs	Nuclear Energy Institute
BL Partners Group, LLC	CTIA - The Wireless Association
Black & Veatch	Black & Veatch
Blount Strategic Initiatives	Aluminum Extruders Council
Bracewell LLP	Air Liquide USA LLC
Brady Campaign to Prevent Gun Violence	Brady Campaign to Prevent Gun Violence
Brownstein Hyatt Farber Schreck, LLP	Westlands Water District
Brownstein Hyatt Farber Schreck, LLP	Policy And Taxation Group

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

Lobbyists	Clients
Butera, Israel & Becker PLLC	Taco Bell Franchise Management Advisory Council
Cambia Health Solutions	Cambia Health Solutions
Capitol Counsel LLC	Broadridge Financial Solutions, Inc.
Capitol Tax Partners, LLP	Citadel LLC
Carrier Global Corporation	Carrier Global Corporation
CFM Strategic Communications (Conkling Fiskum & McCormick)	City Of Pendleton
Combest, Sell & Associates, LLC	Southwest Council of Agribusiness
Cornerstone Government Affairs, Inc.	Smith & Nephew
Cozen O'Connor Public Strategies	Parsons & Whittemore Enterprises Corp.
Crossroads Strategies, LLC	INFIN, a Financial Services Alliance
Downs Government Affairs	Bristol Community College
FifeStrategies, LLC	Leonardo DRS, Inc. (FKA DRS Technologies, Inc.)
Fisher Consulting	Build Indiana Council
Foley & Lardner LLP	Amity Foundation
Foley & Lardner LLP	Monument
GovBiz Advantage, Inc.	Coyne Real Estate
Hannegan Landau Poersch & Rosenbaum Advocacy, LLC	Enbridge Energy Company, Inc.
Hemlock Semiconductor Operations, LLC	Hemlock Semiconductor Operations, LLC
Hogan Lovells US LLP	Keystone Inc
Ice Miller Strategies LLC	Davenport Aviation
IMEC Inc.	IMEC Inc.
Invariant LLC	American Beverage Association
Invariant LLC	Gel Blaster
Invariant LLC	The Aaron's Company, Inc.
Jean Marie Consulting, LLC	Freedom Foundation
Jones Walker, LLP	Alabama Export Railroad
K&L Gates, LLP	Pear Therapeutics, Inc.
Lewis-Burke Associates, LLC	Northeastern University
Lewis-Burke Associates, LLC	Activate Global, Inc.
LG&E and KU Energy LLC	LG&E and KU Energy LLC
Liberty Mutual Group	Liberty Mutual Group
LXR Group	American Association for Justice
Mapetsi Policy Group	Mescalero Apache
March For Our Lives Action Fund	March For Our Lives Action Fund
McGuireWoods Consulting (A Subsidiary of McGuireWoods LLP)	Hertz Global
Mehlman Consulting, Inc.	AdvaMed: Advanced Medical Technology Association
Merchant McIntyre & Associates, LLC	City Of Ontario, OR

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

Lobbyists	Clients
MG Housing Strategies LLC	The Pacific Companies
Ms. Barbara Rohde	White Earth Tribal Nation
Nelson Mullins Riley & Scarborough	Palmetto State Armory, LLC
Nexus Consulting, LLC	City Of Buckeye (Arizona)
NPR, Inc.	NPR, Inc.
Ogilvy Government Relations	Baker Hughes Company
O'Keeffe Shahmoradi Strategies, LLC	U.S. Chamber of Commerce
O'Rourke and Associates, LLCa	Minicap LLC
Powers Pyles Sutter & Verville, P.C.	Physician Clinical Registry Coalition
Rising Tide Associates	Noble Biomaterials
Ruffalo And Associates, LLC	Heritage Health Solutions, Inc.
S-3 Group	LVMH Moet Hennessy Louis Vuitton Inc.
SBL Strategies, LLC	Southern Company Gas
Sconset Strategies, LLC	Lennox International
Smith & Nephew, Inc.	Smith & Nephew, Inc.
Spirit Rock Consulting	Cow Creek Band of Umpqua Tribe of Indians
SplitOak Strategies LLC	Amryt Pharma
Strategic Marketing Innovations	Intraloop, Inc.
Strategic Marketing Innovations	Specialty Materials, Inc
Summit Strategies Government Affairs LLC	Quaker Valley School District
Takeda Pharmaceuticals America, Inc.	Takeda Pharmaceuticals America Inc
The Cormac Group, LLC	Universal Technical Institute
The Ferguson Group, LLC	Turlock Irrigation District
The Nimitz Group LLC	Gold Star Wives of America, Inc.
The Raben Group	Small Investor Protection League (Informal Coalition)
TheGROUP DC, LLC	Center for Policing Equity
Thermo Fisher Scientific Inc.	Thermo Fisher Scientific Inc
Think Policy Consulting, LLC	Thorium Energy Alliance
Thorn Run Partners	Conduent Incorporated and its affiliates
Thorn Run Partners	Integra Technologies
Thunderbird Strategic LLC	Tusk Strategies
Tiber Creek Group	Environmental Defense Action Fund
Tiber Creek Group	American Hotel & Lodging Association
Tiger Hill Partners LLC	BlueVine Inc.
Uniper Global Commodities North America LLC	Uniper Global Commodities North America LLC
Van Scoyoc Associates	Community Foundation Awareness Initiative (Informal Coalition)

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

Lobbyists	Clients
Veng Group	National Asian Pacific American Bar Association
Washington2 Advocates	ZeroEyes, Inc.
Winning Strategies Washington	Windlift

Source: Lobbying disclosure database of the Secretary of the Senate for the third and fourth quarters of 2022 and the first and second quarters of 2023. | GAO-24-106799

^aLobbyist was excluded from participation in our survey due to hardship experienced by the lobbyist.

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

Table 4: Lobbyists in Sample of Lobbying Contribution Reports with Contributions Listed, Filed Year-End 2022 or Midyear 2023

Lobbyist	Reporting Period
Adam Emanuel	Midyear 2023
Allison Ivie	Year-end 2022
Allstate Insurance Company	Year-end 2022
Ameren Services	Midyear 2023
American Crystal Sugar Company	Year-end 2022
American Express Company	Year-end 2022
American Foreign Service Association	Year-end 2022
Amy Tejral	Year-end 2022
Andrew Ashley	Midyear 2023
Anthony Simon	Midyear 2023
Caesars Enterprise Services, LLC	Midyear 2023
Cartwright & Riley, Inc.	Midyear 2023
Chris Katopis	Year-end 2022
Collin Peterson	Midyear 2023
Connie Myers	Year-end 2022
Courtney Lee-Ashley	Year-end 2022
Dan Greenwood	Midyear 2023
David Cooling	Year-end 2022
David Freeman	Year-end 2022
David Kozak	Year-end 2022
David Martin	Year-end 2022
David Schwiertert	Year-end 2022
Derek Tate	Midyear 2023
Drew Cantor	Midyear 2023
Emily Murry	Midyear 2023
Estefania Rodriguez	Midyear 2023

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

Lobbyist	Reporting Period
Exelon Business Services, LLC	Midyear 2023
FDJ Solutions, LLC	Midyear 2023
Federated Investors, Inc.	Year-end 2022
Fidelity National Information Systems, Inc and Subsidiaries	Midyear 2023
Gap Inc.	Year-end 2022
Global Medical Response, Inc.	Midyear 2023
Green Mountain Strategy, LLC DC	Midyear 2023
Hans Rickhoff	Year-end 2022
IBEX2 Solutions, LLC	Year-end 2022
J. Michael Grubbs	Year-end 2022
James Norment	Year-end 2022
Jed Bhuta	Midyear 2023
Joan Galvin	Year-end 2022
John Collins	Midyear 2023
John Lundy	Year-end 2022
John Tolman	Year-end 2022
Jones Walker, LLP	Midyear 2023
Joseph Eaves	Midyear 2023
Kaman Corporation and Subsidiaries	Year-end 2022
Kristen Shatynski	Midyear 2023
Laura Bollier	Year-end 2022
Leo Munoz	Year-end 2022
Manny Rossman	Midyear 2023
Mark Limbaugh	Midyear 2023
Michael Boyd	Midyear 2023
Michael Hettinger	Midyear 2023
Michael Wessel	Year-end 2022
Mr. Baltazar Serna, Jr.	Year-end 2022
Mr. Edolphus Towns (On behalf of Gray Global Advisors)	Year-end 2022
National Organization of Social Security Claimants' Representatives	Midyear 2023
Occidental Petroleum Corporation	Midyear 2023
Olsson, Frank, Weeda, Terman & Matz, PC	Midyear 2023
Owen Caine	Year-end 2022
Paul Poteet	Midyear 2023
Prudential Financial, Inc.	Midyear 2023
Reilly O'Connor	Midyear 2023
Renee Bender	Midyear 2023

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

Lobbyist	Reporting Period
Robert Head	Year-end 2022
Robert Rapoza	Year-end 2022
RTX Corporation and Affiliates (FKA Raytheon Technologies Corporation and Affiliates)	Year-end 2022
Sarah Helton	Year-end 2022
Sobba Public, LLC	Midyear 2023
Stephen Northrup	Year-end 2022
Susan Prokop	Year-end 2022
Tara Smith	Year-end 2022
Tenable, Inc.	Midyear 2023
Timothy Shadyac	Year-end 2022
Travere Therapeutics	Year-end 2022
Truck Renting and Leasing Association	Year-end 2022
USA Rice Federation	Midyear 2023
Veronica Pollock	Midyear 2023
William Irby	Midyear 2023
Wilmer Cutler Pickering Hale and Dorr LLP	Midyear 2023
Zimmer Biomet, Inc.	Midyear 2023

Source: Lobbying contributions database of the Secretary of the Senate. Year-end reports for calendar year 2022 and midyear reports for calendar year 2023. | GAO-24-106799

Table 5: Lobbyists in Random Sample of Lobbying Contribution Reports without Contributions Listed, Filed Year-End 2022 or Midyear 2023

Lobbyist	Reporting Period
A10 Associates, LLC	Midyear 2023
Abigale Piper	Year-end 2022
ABIR	Year-end 2022
Alice Joe	Midyear 2023
Alissa Rutkowski	Year-end 2022
American Multi-Cinema, Inc.	Year-end 2022
Angela Anderson	Midyear 2023
Anne Pritchett	Midyear 2023
Arrington Brown LLC	Midyear 2023
Ashley De Smeth	Year-end 2022
ASML US, LLC	Year-end 2022
Banks & Company, LLC	Midyear 2023
Benjamin Bawden	Midyear 2023
Bert Steele	Year-end 2022

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

Lobbyist	Reporting Period
BIFMA International	Midyear 2023
Bighorn Public Affairs Group	Year-end 2022
Brandon Audap	Year-end 2022
Brian Munroe	Year-end 2022
Brooks Bawden Moore, LLC (formerly reported as Brooks Bawden, LLC)	Year-end 2022
Chasseny Lewis	Midyear 2023
Coalition on Human Needs	Year-end 2022
Cole Wist	Midyear 2023
Crystal Riley	Midyear 2023
Dean Martilli	Year-end 2022
Dina Rochkind	Year-end 2022
Dylan Simon	Midyear 2023
Elisabeth Bresee	Year-end 2022
Elizabeth Komar	Year-end 2022
Erich Pratt	Year-end 2022
Evan Smith	Midyear 2023
Ferox Strategies	Midyear 2023
Fulcrum Public Affairs LLC	Midyear 2023
Garrett Workman	Midyear 2023
Ginger Faulk	Year-end 2022
Glencoe Strategies LLC	Year-end 2022
Greg Crist	Midyear 2023
Gregory Proseus	Midyear 2023
Hanan Saab	Year-end 2022
Hanna Sharif-Kazemi	Midyear 2023
Hannah Carr	Year-end 2022
Hawksbill Group, LLC	Year-end 2022
Hawley Stanton	Midyear 2023
Heather Gagne	Year-end 2022
Hilary Jochmans	Year-end 2022
Ian Moloney	Midyear 2023
Jaimie Vickery	Midyear 2023
James Winslow	Midyear 2023
John Cacciatore	Midyear 2023
Katherine Dapper	Year-end 2022
Kathy Kulkarni	Year-end 2022

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

Lobbyist	Reporting Period
Kevin Bosch	Midyear 2023
Kiyoshi Tanigawa	Midyear 2023
Mahlet Makonnen	Year-end 2022
Matthew Ward	Midyear 2023
Melissa Kahn	Year-end 2022
Michael Nicholas	Year-end 2022
Mr. Timothy Mcguire	Midyear 2023
Natalie Hales	Midyear 2023
Nina Serrienne	Midyear 2023
NPR, Inc.	Year-end 2022
Porter Delaney	Midyear 2023
Rebekah Kay	Year-end 2022
Regenxbio	Midyear 2023
Rene Campos	Midyear 2023
Sarah Howes	Year-end 2022
Slover & Loftus	Midyear 2023
Sonfield Policy Solutions LLC	Midyear 2023
Southern States Police Benevolent Association, Inc.	Year-end 2022
Spilman Thomas & Battle, PLLC	Year-end 2022
Stanley Kolbe	Year-end 2022
Terrapin Strategy Inc.	Midyear 2023
The O Team LLC	Year-end 2022
Thomas Brierton	Midyear 2023
Tim Perrin	Midyear 2023
Todd Brysiak	Year-end 2022
Tolga Inanc	Midyear 2023
US Policy Strategies	Year-end 2022
Waring Federal Strategies	Midyear 2023
William Elam	Year-end 2022
William Sweetnam	Year-end 2022

Source: Lobbying contributions database of the Secretary of the Senate. Year-end reports for calendar year 2022 and midyear reports for calendar year 2023. | GAO-24-106799

Appendix III: Objectives, Scope, and Methodology

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

We used information in the lobbying disclosure database maintained by the Secretary of the Senate. To assess whether these disclosure data were sufficiently reliable for the purposes of this report, we reviewed relevant documentation and consulted with knowledgeable officials. Based on our review of this information, we determined that Senate data were sufficiently reliable for identifying a sample of quarterly disclosure (LD-2) reports and for assessing whether newly registered lobbyists also filed required reports.

We used the Senate lobbying disclosure database to draw a sample of LD-2 reports from the third and fourth quarters of 2022 and the first and second quarters of 2023, and to draw a sample of year-end 2022 and midyear 2023 political contribution reports (LD-203). We also used the database to match lobbyists' new client registrations (LD-1) with their LD-2 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 consulted with Secretary of the Senate officials, who provided us with general background information at our request.

To assess the extent to which lobbyists could provide evidence of their compliance with reporting requirements, we examined a stratified random sample of 98 LD-2 reports from the third and fourth quarters of 2022 and

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

the first and second quarters of 2023.² We removed reports with no lobbying activity and with income or expenses of less than \$5,000 from our sample.³ We drew our sample from 64,790 quarterly disclosure reports filed for the third and fourth quarters of 2022 and the first and second quarters of 2023 available in the public Senate database, as of our final download date for each quarter.

Our sample of LD-2 reports was not designed to detect differences over time. However, we conducted tests of significance for changes from 2014 to 2023 for the generalizable elements of our review. We found that results were generally consistent from year to year and there were few statistically significant changes (as noted in our report) after using a Bonferroni adjustment to account for multiple comparisons.⁴

Our sample is based on a stratified random selection and is only one of a large number of samples that we may have drawn. Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This interval would contain the actual population value for 95 percent of the samples that we could have drawn. The percentage estimates that LD-2 reports have 95 percent confidence intervals of within plus or minus 11 percentage points or fewer of the estimate itself. We report the maximum margin of error of 11 percentage points, though individual estimates may have smaller margins of error.

²Our original sample included 116 randomly selected LD-2 reports—25 reports per quarter and four additional reports for each quarter as alternates. After notification of our review, one lobbyist was excluded from participation due to hardship experienced by the lobbyist, one lobbyist was removed from the sample because it had less than \$5,000 of income in the sampled quarter, and four lobbyists were removed from the sample because they had no lobbying activity in the sampled quarter. We selected four alternates from the pool of additional reports and the remaining 12 alternates were not used. Appendix I provides a complete list of lobbyists and clients for sampled lobbying disclosure reports.

³LD-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.

⁴A Bonferroni adjustment is a statistical adjustment designed to reduce the chance of making a type-1 inferential error, which is concluding that a difference exists when it is instead an artifact of sampling error. The adjustment raises the threshold for concluding that any single difference is “statistically significant” so that overall the chance of making at least one type-1 error when making multiple comparisons does not exceed a specified level.

Using a structured web-based survey, we asked all lobbyists in our sample to confirm key elements of the LD-2 reports, including

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

We also used the survey to ask whether the lobbyists maintained and could provide written documentation for these pieces of information. After lobbyists submitted surveys, we interviewed them or their designees to review the documentation they reported as having on their online survey for selected elements of their LD-2 reports.

Prior to each interview, we conducted a search to determine whether individual lobbyists properly disclosed their covered positions as required by the LDA. We reviewed the lobbyists' previous work histories by searching lobbying firms' websites, LinkedIn, LegiStorm, and Google. Prior to 2008, individual lobbyists were only required to disclose covered official positions held within 2 years of registering as an individual lobbyist for the client. The Honest Leadership and Open Government Act of 2007 amended that time frame to require disclosure of positions held 20 years before the date the individual lobbyists first lobbied on behalf of the client.

Lobbyists are required to disclose previously held covered official positions either on the LD-1 or on an LD-2 report. Consequently, those who held covered official positions may have disclosed the information on the LD-1 or an LD-2 report filed prior to the report we examined as part of our random sample. Where we found evidence that an individual lobbyist previously held a covered official position and that information was not disclosed on the LD-2 report under review, we conducted an additional review of the publicly available Secretary of the Senate database to determine whether the lobbyist properly disclosed the covered official position on a prior report or LD-1. Finally, if an individual lobbyist appeared to hold a covered position that was not disclosed, we asked for an explanation during the interview to ensure that our research was accurate. Despite these discussions and our research, we cannot be certain that we identified all covered positions lobbyists held.

In previous reports, we reported the lower bound of a 90 percent confidence interval to provide a minimum estimate of omitted covered

positions and omitted contributions with a 95 percent confidence level. We did so to account for the possibility that our searches may not have identified all possible omitted covered positions and contributions. As we have developed our methodology over time, we are more confident in the comprehensiveness of our searches for these items. Accordingly, this report presents the estimated percentages for omitted contributions and omitted covered positions rather than the minimum estimates. As a result, percentage estimates for these items differ slightly from the minimum percentage estimates presented in prior reports.

We also reviewed the LD-1s associated with the LD-2 reports in our sample to identify lobbyists who reported one or more affiliated organizations.⁵ This entailed searching the Secretary of the Senate database for the LD-1s associated with the LD-2 reports in our sample. We found that for seven lobbyists the LD-1 identified an affiliated organization, for four lobbyists the LD-1 was unavailable to review, and that the remaining 87 lobbyists did not identify an affiliated organization on the LD-1. We also interviewed all lobbyists in our sample about the status of affiliated organizations and confirmed that six lobbyists had identified an affiliated organization. In addition, one lobbyist stated during our interview that the lobbyist worked with an affiliated organization even though the lobbyist had not reported this on the LD-1 or LD-2.

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

Lobbyists who have been convicted of these offenses must provide the date of the conviction and a description of the offense. Lobbyists were required to begin disclosing this information in their first quarter 2019 LD-2 reports. For each individual lobbyist listed on LD-2 reports in our stratified random sample of 98 LD-2s, we conducted a search to

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

determine whether the lobbyists properly disclosed their criminal convictions as required by the LDA. We used lobbyists' websites, LinkedIn, and Google to positively identify 268 individual lobbyists.

Once we positively identified individual lobbyists, we searched Accurant and CLEAR, two databases that provide criminal background records. The records come from public and private sources and include information such as criminal arrests or convictions. When the information in CLEAR and Accurant reports was unclear (i.e., we could not determine whether the lobbyist had been convicted of relevant crimes) we followed up with additional criminal background checks. We then used this information to determine whether a lobbyist had been convicted of a crime that the lobbyist would be required to report under the JACK Act. Our research did not find any potential JACK Act violations.

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

We also determined the extent to which lobbyists who registered in the third and fourth quarters of 2022 and the first and second quarters of 2023 met the LDA's requirement to file an LD-2 report in the quarter of registration. To do this, we used data filed with the Secretary of the Senate to match LD-1s with corresponding LD-2 reports. Using an electronic matching algorithm that includes strict and loose text matching procedures, we identified matching disclosure reports for 3,668 (about 94.12 percent) of the 3,897 newly filed registrations.

We began by standardizing client and lobbyist names in both the report and registration files (including removing punctuation and standardizing words and abbreviations, such as "company" and "CO"). We then matched reports and registrations using the Senate 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. This process allowed for variations in the names to

accommodate minor misspellings or typographical errors. For these cases, we used professional judgment to determine whether cases with typographical errors were sufficiently similar to consider as matches. We could not readily identify matches in the report database for the remaining registrations using electronic means.

To assess the accuracy of the LD-203 reports, we analyzed stratified random samples of LD-203 reports from the 35,476 total LD-203 reports. The first sample contains 80 reports of the 10,614 reports with political contributions. The second contains 80 reports of the 24,862 reports listing no contributions. Each sample contains 80 reports from the year-end 2022 filing period and 80 reports from the midyear 2023 filing period.

We analyzed the contents of the LD-203 reports and compared them to contribution data found in the publicly available Federal Elections Commission's (FEC) political contribution database. We consulted with FEC staff responsible for administering the database. We determined that the data are sufficiently reliable for the purposes of our reporting objectives.

We compared the FEC-reportable contributions on the LD-203 reports with information in the FEC database. Because names and occupations, as well as dates and donation amounts, are provided by different sources (a lobbyist and a political campaign), there can be slight variations in how the data appear in the two sources. Therefore, we used professional judgment when assessing whether an individual listed in the FEC data was the same individual filing the LD-203. For contributions reported in the FEC database but not on the LD-203 report, we asked lobbyists to explain why the contribution was not listed on the LD-203 report or to provide documentation of those contributions. As with covered positions on LD-2 disclosure reports, we cannot be certain that our review identified all cases of FEC-reportable contributions that were inappropriately omitted from a lobbyist's LD-203 report.

Our sampling approach allows us to generalize our estimates of LD-203 accuracy to either the population of LD-203 reports with contributions or reports without contributions with a 95 percent confidence interval of within plus or minus 11 percentage points or fewer. Although our sample of LD-203 reports was not designed to detect differences over time, we conducted tests of significance for changes from 2014 to 2023. We found

no statistically significant differences after adjusting for multiple comparisons.⁶

To identify challenges to compliance or potential improvements, we sent a structured web-based survey to 116 lobbyists and obtained the views from 100 different lobbyists included in our sample on challenges to compliance or potential improvements. The number of different lobbyists is 100 because one lobbyist did not respond to the survey, one was waived due to hardship, and 14 lobbyists had more than one LD-2 report included in our sample. We calculated responses based on the number of different lobbyists that we contacted rather than the number of surveys we received. Prior to our calculations, we removed all but the most recently submitted survey responses from the 14 duplicate lobbyists.

To obtain lobbyists' views, we asked them to rate their ease with complying with the LD-2 disclosure requirements using a scale of "very easy," "somewhat easy," "somewhat difficult," or "very difficult." In addition, using the same scale, we asked them to rate the ease of understanding the terms associated with LD-2 reporting requirements.⁷

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

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

We conducted this performance audit from April 2023 to April 2024 in accordance with generally accepted government auditing standards.

⁶We used a Bonferroni adjustment to account for the nine pairwise tests for each item examined.

⁷Additionally, some lobbyists may not have responded to all of the questions about their ease of understanding the terms associated with LD-2 reporting requirements. Therefore, the number of responses may be inconsistent with the number of different lobbying firms.

**Appendix III: Objectives, Scope, and
Methodology**

Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Lisa Pearson (Assistant Director), Colenn Berracasa (Analyst-in-Charge), Chinmay Amin, James Ashley, Daniel Bibeault, Jackie Chapin, Ann Czapiewski, Joseph Fread, Lydia Koeller, David Linch, Krista Loose, Amanda Miller, Rithi Mulgaonker, Nathan Parmeter, Stewart Small, Tyler Spunaugle, Dylan Stagner, Peter Verchinski, Nathaniel B. Walker, and Khristi Wilkins made key contributions to this report.

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Related GAO Products

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