

GAO Highlights

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

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.

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

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2023 LOBBYING DISCLOSURE

Observations on Compliance with Requirements

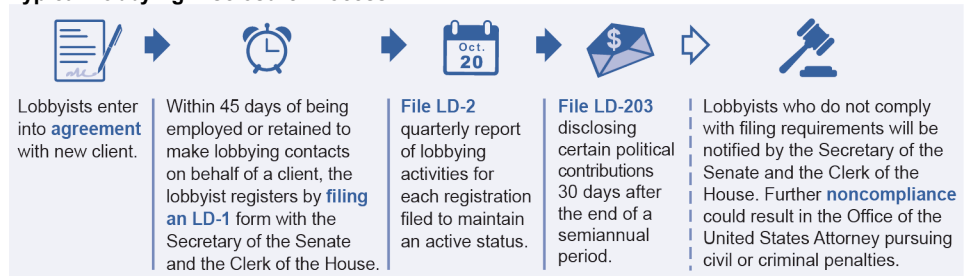
What GAO Found

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.