Reviewer's report

Title: Underreporting of conflicts of interest in clinical practice guidelines: cross sectional study

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Reviewer: Joseph Ross

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In this manuscript, investigators from the Nordic Cochrane Center use a publicly available list disclosing payments to physicians from industry to determine the prevalence of COIs among physicians authoring clinical guidelines for drug treatments, including underreporting. While this study is interesting, it is not particularly novel. Other studies have examined this issue and found similar findings, such as one 2 years ago published in BMJ (appropriately cited by the investigators) that showed prevalence of COI (including under-reporting) among lipid and diabetes guidelines in the U.S. and Canada.

Major compulsory revisions

This paper could be strengthened by clarifying the importance of this study. What does the Denmark experience mean for medicine outside of Denmark – are there larger lessons to be learned? How does this build upon past work, where past studies were forced to use both disclosures and searches for other articles for disclosures to determine COIs? Given that the Denmark makes disclosures publicly available, does it matter that the guidelines do not explicitly report COIs among guideline authors?

Furthermore, in the Discussion (and Introduction), the investigators emphasize that their study is superior because of the use of the public disclosures database, criticizing previous studies for likely underestimating the prevalence of COI. However, the results of this study are consistent with past studies. For instance, the BMJ paper found COI among approximately half of guideline panel members, the same as this study.

Minor essential revisions

The Introduction should focus completely on the context of guideline recommendations and the potential impact of conflicts of interest. For instance, the point raised about COI and prescribing seems off target.

More information on the Denmark guideline process would be useful – are these government sanctioned? Do they impact coverage decisions? How often are guidelines prepared? Revised?

The analysis was fairly simple. Perhaps a more complex analysis would elevate the impact of the paper. For instance, was there a difference in prevalence of
COIs based on how recently the guideline recommendations were prepared? Or, were COIs more common among guidelines of lower evidence strength? Any relationship with the actual guideline recommendation to use (or not use) drug therapy?

Does the disclosure list include amount paid?

The investigators should consider commenting on the implications of their findings for implementation of the U.S. Physician Payment Sunshine Act, due to begin disclosing payments to physicians through transparency reports in 2014.

**Quality of written English:** Acceptable

**Statistical review:** No, the manuscript does not need to be seen by a statistician.

**Declaration of competing interests:**

I declare that I have no competing interests related to the review of this paper.