# Quick Reference Guide

<table>
<thead>
<tr>
<th>Title:</th>
<th>Accounts Payable Compliance Red Flags</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose:</td>
<td>Use this guide for a list of potential problems (red flags) for payments to healthcare professionals or government officials.</td>
</tr>
<tr>
<td>Effective Date:</td>
<td>[Enter date]</td>
</tr>
</tbody>
</table>

## Red flags should raise concerns

If you notice a red flag, discuss it—prior to payment—with your internal company management. If the payment involves business done on behalf of [Company], contact your [Company] relationship manager.

<table>
<thead>
<tr>
<th>Payment made to</th>
<th>Payment for</th>
<th>Red Flags</th>
</tr>
</thead>
</table>
| Healthcare Professionals (HCPs) / Government Officials (GOs) | • Consulting Services  
• Royalties  
• Reimbursed expenses in relation to:  
• Consulting Services  
• Travel expenses for attendees of Third Party Educational Conferences (if permitted by local country rules)  
• Travel expenses for attendance at Product Training Meetings | • Payment not approved by [applicable local role]  
• Payments to HCP / GO via one-time vendor  
• Payments to HCP / GO via check  
• Hourly / daily rate payments to HCP / GO for time spent attending Third Party Educational Conference, Business Meeting, or Product Training Meeting  
• For reimbursements to an HCP, payments to a bank account in a country other than the country of residence of the HCP  
• Payments in excess of amounts permitted by local country rules  
• HCP / GO claims reimbursement of expenses without supporting receipts  
• HCP / GO claims reimbursement for cost of flights / hotels / travel class  
• HCP / GO claims reimbursement for cost of entertainment, such as city tours, spa fees, golfing, etc.  
• HCP / GO claims reimbursement for hotel stays beyond what is reasonable to participate in Product Training Meeting or Third Party Educational Conference |
## Quick Reference Guide

**Title:** Accounts Payable Compliance Red Flags

**Purpose:** Use this guide for a list of potential problems (red flags) for payments to healthcare professionals or government officials.

**Effective Date:** [Enter date]

<table>
<thead>
<tr>
<th>Payment made to</th>
<th>Payment for</th>
<th>Red Flags</th>
</tr>
</thead>
</table>
| Medical / Charitable Institutions (for Corporate Sponsorship, Grants & Donations) | • Corporate Sponsorship of Third Party Event  
• HCP / GO related Grants & Donations  
• Non-HCP / GO related Donations | • Payment not approved by [applicable local role]  
• Grant / donation / sponsorship where it is requested that payment is made directly to HCP / GO / other individual  
• Political donations  
• Payment directly to scholarship or fellowship recipient |
| Employees (via expense reimbursement claims) | • HCP / GO Gifts  
• HCP / GO Business Meetings | • Payment not approved by employee’s manager  
• Missing receipts or receipts that do not provide details of purchase  
• Gifts that are not related to the medical profession, do not benefit patients, do not serve a genuine educational function or otherwise included on the approved gift list [list local rules]  
• Expenses related to entertainment, such as city tours, spa fees, golfing, etc.  
• Payments for hotels, travel or other non-meal expenses related to HCPs  
• Meals where attendees and/or business purpose are not specified  
• Meals where attendees include spouses or other guests that do not appear to have a legitimate business reason for attending  
• Multiple receipts for the same meal or receipts that are close in time  
• Multiple receipts for a single evening that include before or after dinner drinks and a meal (ensure total amount is not exceeded) |
## Quick Reference Guide

<table>
<thead>
<tr>
<th>Payment made to</th>
<th>Payment for</th>
<th>Red Flags</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>• Receipts from different employees for expenses related to the same HCPs (e.g., one employee pays for cocktails before dinner and one employee pays for dinner to split the total spend on the HCPs)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Payments in excess of amounts permitted by local country rules [list local rules]</td>
</tr>
</tbody>
</table>