



# Anti-corruption and Ethical Governance in Schools

Youth & Moral Education Office

ICAC



# Code of Practice for Private Schools

## Content on Integrity Management

Ch. 2 School Management

Ch. 3 Financial Management, Fees  
and Internal Control

Ch. 4 Personnel Management

Ch. 7 Student Affairs, Students'  
Well-being and Safety  
Management

# Code of Practice for Private Schools

(For private primary and secondary  
schools offering formal curriculum)

Education Bureau  
January 2026 (Pilot Version)

# Importance of Ethical School Governance



## Schools

Fostering a culture of integrity within the school



## Teachers

Upholding the professional image



## Society

Meeting public expectations



## Parents

Building trust with parents





## Outline

- 1 Common Integrity Risks in Education Sector
  - 2 Anti-corruption Laws and Regulations
  - 3 Roles in Building a Culture of Integrity
  - 4 ICAC's Support for Schools
- 

## Analysis of Common Integrity Risks

### Education Sector

#### School Administration

- Procurement of Goods and Services
- Personnel Management
- Information Security
- Contract Management
- Student Admission
- Financial Management & Funding Applications

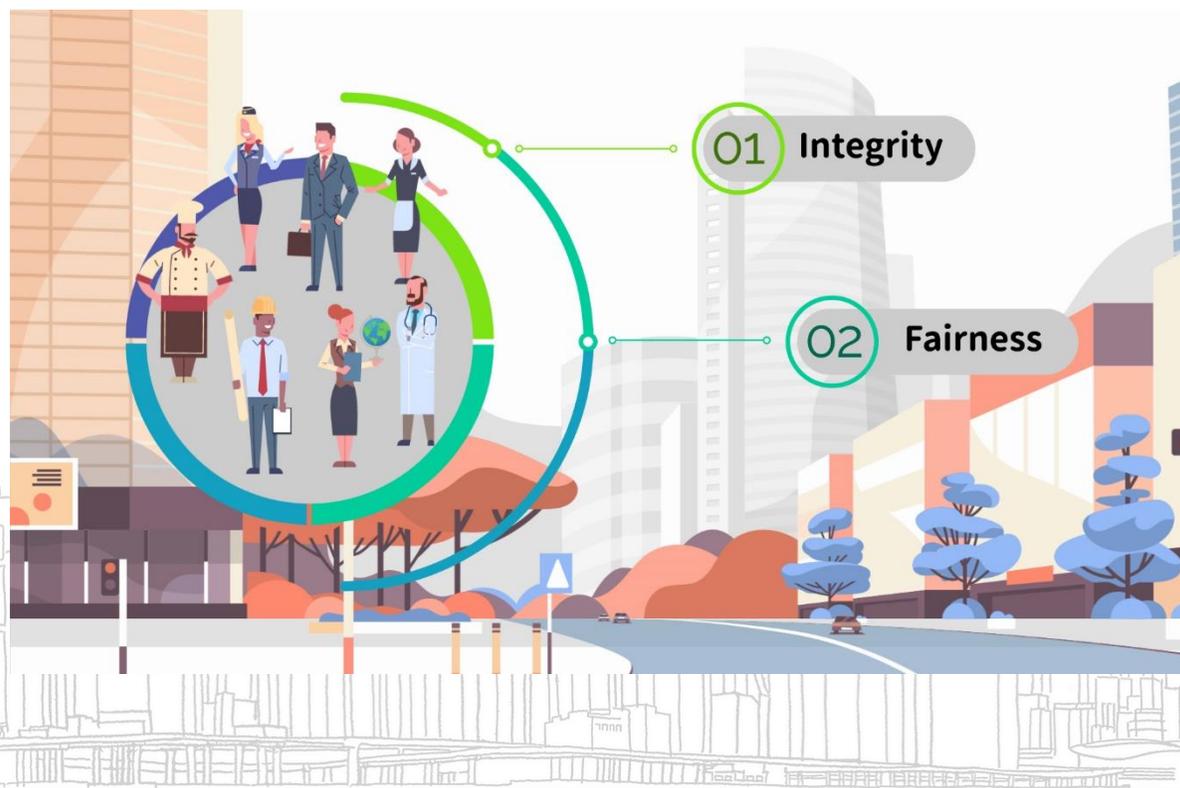
#### Personal Conduct

- Acceptance of Advantages
- Acceptance of Entertainment
- Use of False Documents
- Conflict of Interests

# Prevention of Bribery Ordinance



## Spirit of the Law



# Section 9 of Prevention of Bribery Ordinance



1



**Agent (代理人)**  
[School managers / staff]

2



**Advantage (利益)**  
[Soliciting or accepting advantage]

3



**No Approval (未經許可)**  
[No approval of the principal (主事人) (i.e. School Management Authority\*)]

4



**Act (行為)**  
[Doing or forbearing to do any act in relation to school's affairs]

\*School Management Authority refers to School Supervisor / Incorporated Management Committee

# Section 9 of Prevention of Bribery Ordinance



- Any person who **offers any advantage** to any agent as an inducement to or reward for or otherwise on account of the agent's doing or forbearing to do any act in relation to his principal's affairs or business, commits a bribery offence
- Both **offeror and acceptor** of a bribe are guilty of an offence
- Maximum penalty: 7 years' imprisonment and a fine of \$500,000



# No defence even if

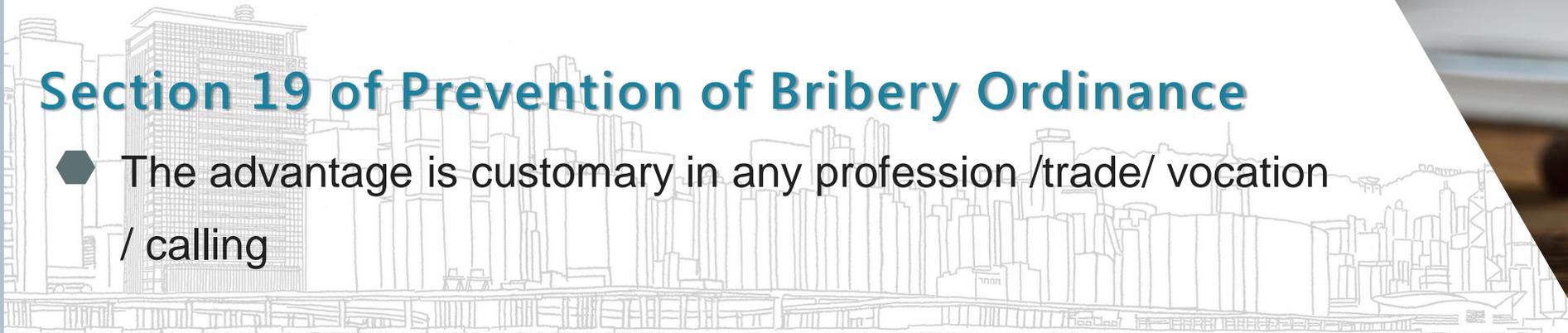
## Section 11 of Prevention of Bribery Ordinance

The recipient:

- ◆ did not actually have the power, right or opportunity to do so;
- ◆ did not intend to do so; or
- ◆ did not in fact do so

## Section 19 of Prevention of Bribery Ordinance

- ◆ The advantage is customary in any profession /trade/ vocation / calling





# "Advantage"



Gift, loan, fee,  
reward or  
commission



Employment or  
contract



Payment, release  
or discharge of  
loan or liability



Service or favour  
(except  
entertainment)



Exercise or  
forbearance from  
the exercise of any  
duty

# " Entertainment "

- Provision of food or drink, for consumption on the occasion ; and
- Any other entertainment connected with such provisions



Frequent or lavish entertainment

- Leading to "Conflict of Interest "
- Obligatory position
- Sweetening process



## Principles and Guideline on the Acceptance of Advantages and Donations

# Education Bureau Circular No. 3/2022 Acceptance of Advantages and Donations by Schools and their Staff



School Management Authority is the principal (employer) of individual school managers or staff members



Acceptance of advantages must be approved by the School Management Authority and not jeopardise the interests of students or tarnishing the school reputation



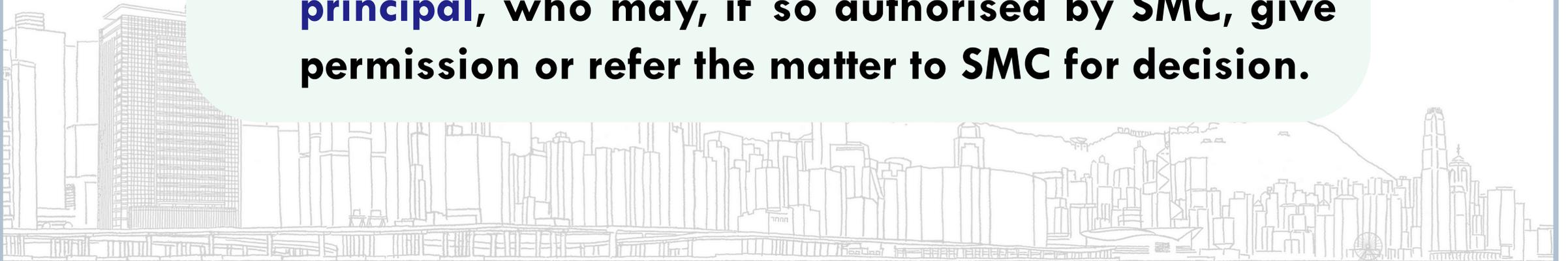
Accept lavish, unreasonably generous or frequent entertainment may be subject to criticism from the public



Schools should formulate clear policies for schools on acceptance of advantages and donations and relevant monitoring procedures

## 4.6.2. Conflict of interest and prevention of bribery

- (i) **Prevention of bribery: All staff are required to comply with the Prevention of Bribery Ordinance. No staff may accept an advantage without the permission of SMC. Any member of staff who wishes to accept an advantage must consult the principal, who may, if so authorised by SMC, give permission or refer the matter to SMC for decision.**



# Section 9(3) of Prevention of Bribery Ordinance

1

**Agent**  
[School managers  
/ staff]



2



3

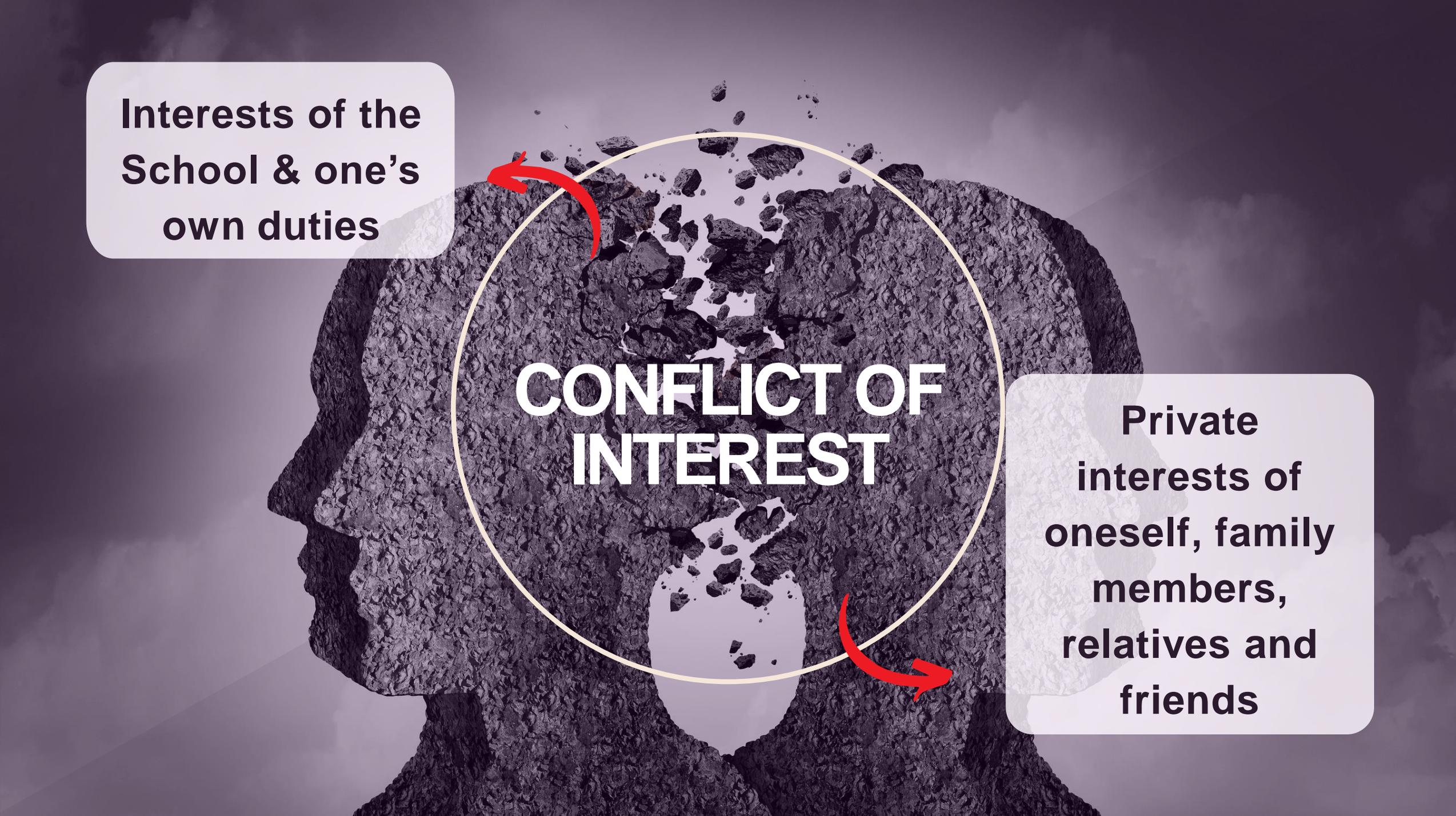
**with intent to deceive his principal\***  
(主事人)

[\*School Management Authority]



**Using false, erroneous or defective  
accounts/ documents/ receipts**

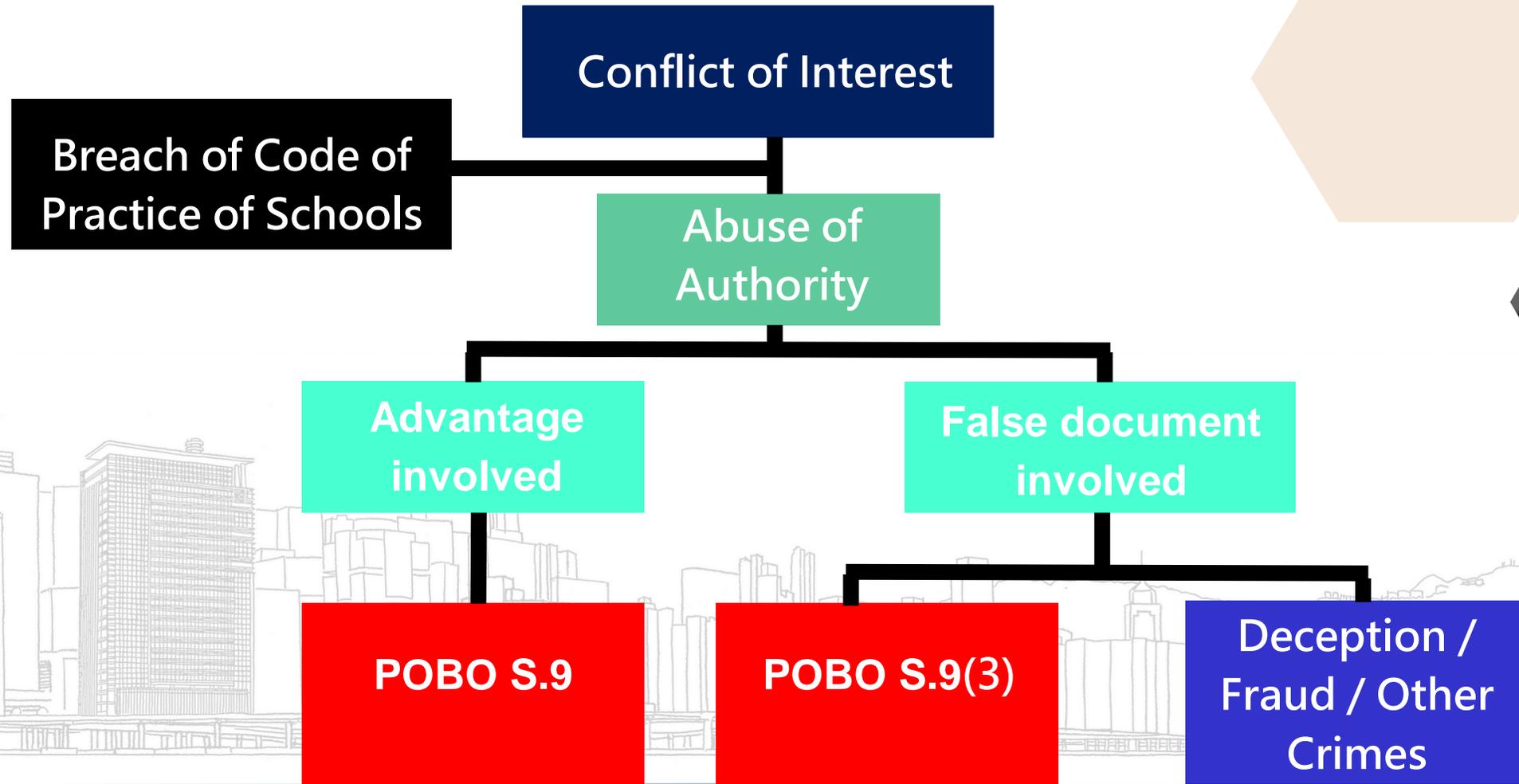
**Interests of the  
School & one's  
own duties**



**CONFLICT OF  
INTEREST**

**Private  
interests of  
oneself, family  
members,  
relatives and  
friends**

# Conflict of Interest VS Corruption & Fraud



# Best Practice to Handle Conflict of Interest



**AVOID**



**MANAGE**



**DECLARE**



## Principles and Guideline on the Acceptance of Advantages and Donations

# Education Bureau Circular No. 3/2022 Acceptance of Advantages and Donations by Schools and their Staff



Prudent consideration  
whether conflict of interest  
is involved when accepting  
donations

Require school managers /  
staff to **declare** to school the  
details of the conflict of  
interests; **properly record**  
any declarations or  
disclosures



On receipt of any disclosure of  
interests, school management  
authorities should consider whether  
the school managers / staff  
concerned should be **withdrawn**  
from participating

Avoid any **actual or perceived**  
conflict of interest

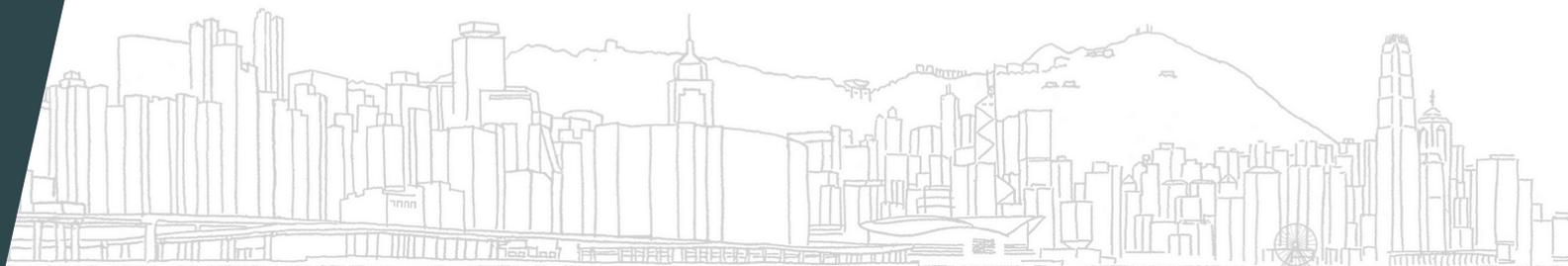




Say NO to Corruption and  
any unethical behaviors



# Establish Ethical Governance and Internal Control System



## 4.6.2. Conflict of interest and prevention of bribery

### (iii) Formulation of policies

Schools should **formulate their policies and provide staff clear guidelines** on the avoidance of conflict of interest and the appropriate course of action to be taken in case a conflict or perceived conflict of interest arises.



## Principles and Guideline on the Acceptance of Advantages and Donations

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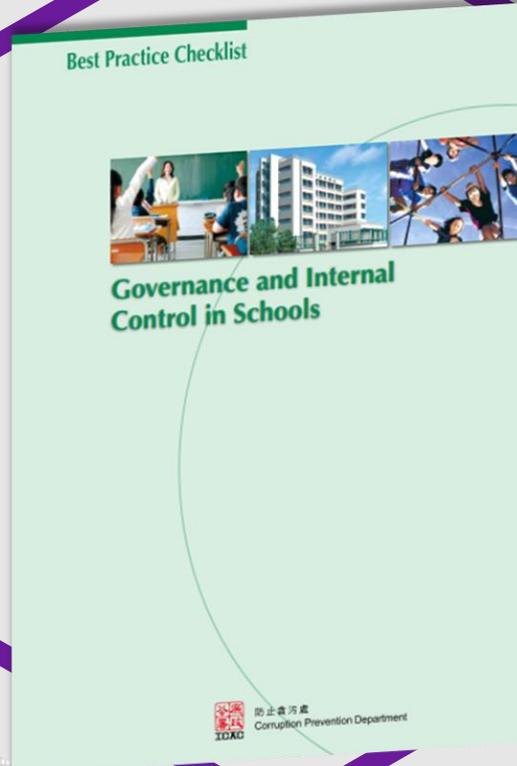


Accept lavish, unreasonably generous or frequent entertainment may be subject to criticism from the public

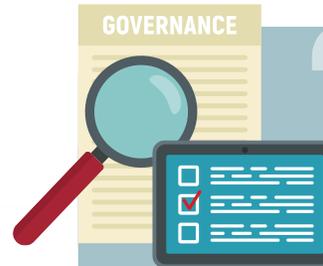


Schools should formulate **clear policies** for schools on acceptance of advantages and donations and relevant **monitoring procedures**

# Best Practice Checklist



Integrity Management



Internal Control

(Procurement, trading operations, staff administration, student admission, fund-raising, donations and sponsorships, building maintenance)



Sample Code of Conduct

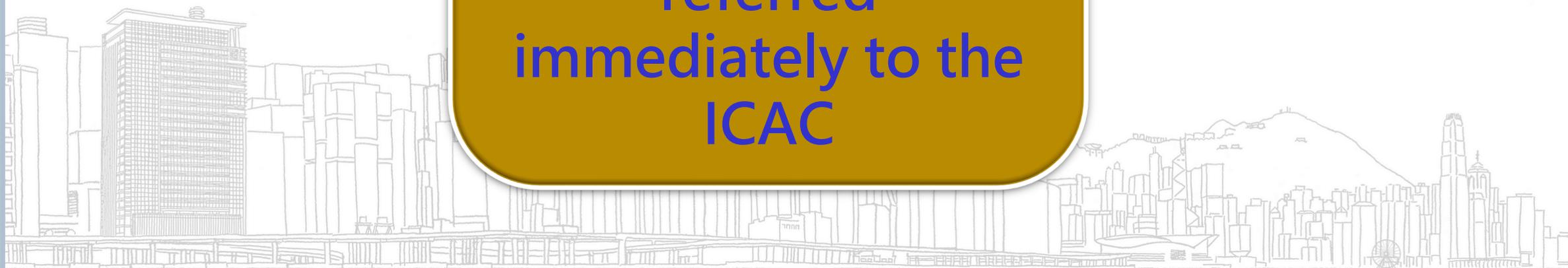
**Principles and Guideline  
on the Acceptance of  
Advantages and  
Donations**

**Education Bureau Circular No. 3/2022**

**Acceptance of Advantages and Donations by Schools  
and their Staff**



**Any allegation or  
suspicion of  
corruption in  
schools should be  
referred  
immediately to the  
ICAC**



# Report Corruption Channels

QUICK AND SIMPLE



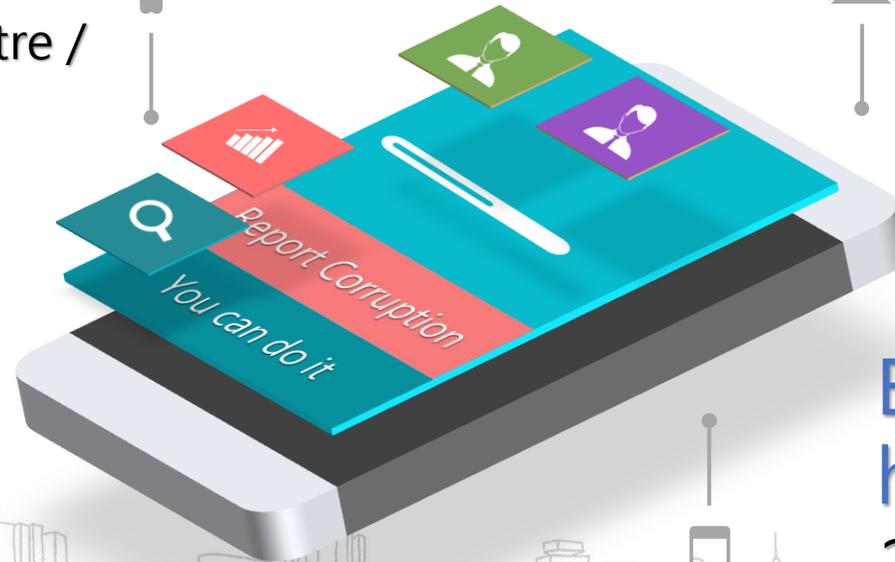
## In Person

ICAC Report Centre /  
7 ICAC Regional  
Offices



## By Mail

G.P.O. Box 1000,  
Hong Kong

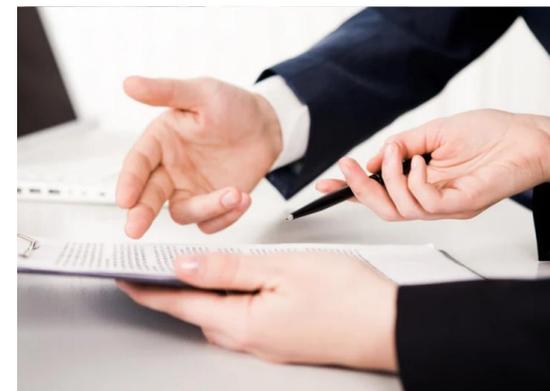


## By Phone (24-hour hotline)

25 266 366



# ICAC's Support for Schools



 Best Practice Checklist



 Integrity Training



 Corruption Prevention Advice



# Integrity Promotion Programmes for Primary & Secondary Schools



## Primary Schools



# Integrity Promotion Programmes for Primary & Secondary Schools



## Secondary Schools



# Stay tuned with us

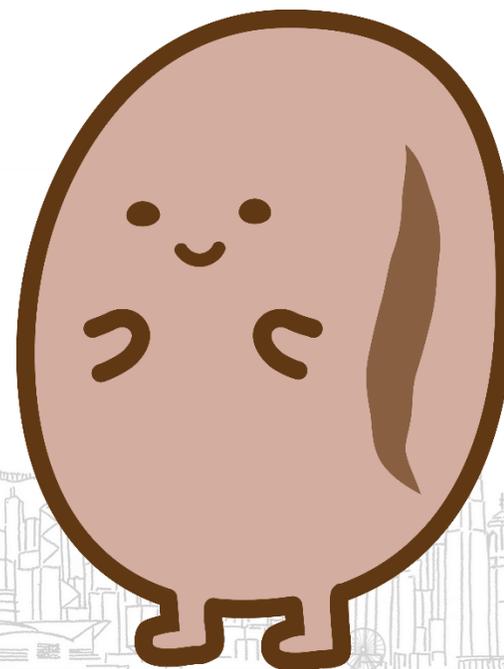


ICAC Social Media Hub  
廉政公署社交媒體平台

德育  
資源網  
Moral Education Web



<http://me.icac.hk>





Thank  
You