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Statement of Position County Sheriff Canteen Operations

A county sheriff's department may operate a canteen for inmates held in a county jail. The canteen allows inmates to purchase small items during the inmates' incarceration. In the past, some county sheriffs' offices had a practice of retaining the proceeds of the operation of the canteen, sometimes turning over only the net profit from canteen operations to the county. All proceeds from canteen operations must be turned over to the county and accounted for in the county's financial system.

Sheriff's departments that operate a canteen must treat the proceeds as county funds, and turn them over to the county treasurer as required by Minnesota law. All proceeds received by a sheriff's department from canteen operations should be remitted to the county treasurer's office "in the manner and at the times prescribed by the county board, but not less often than once each month."¹ The county treasurer receives all county funds and deposits them in the depository.²

All disbursements to canteen vendors must be made in compliance with the law. The regular county payment procedures apply. County board approval and an attestation by the county auditor are required for the issuance of county warrants, including those related to canteen operations.³

A county board can, in its discretion, set canteen profits aside to support the canteen operation by setting up separate accounts within the general fund, or a special revenue fund, for tracking county receipts and disbursements related to the canteen activity.

¹ Minn. Stat. § 387.20, subd. 5 (fees and per diems collected by county sheriffs).

² See Minn. Stat. §§ 385.05 and 385.07.

³ See Minn. Stat. § 384.13.

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This Statement of Position is not legal advice and is subject to revision.