



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

October 9, 2025

Robert P. Shepard, Esq.  
Attorney, George County Board of Supervisors  
922 Manila Street  
Lucedale, Mississippi 39452

Re: Inmate Canteen Fund Expenditure Procedures

Dear Mr. Shepard:

The Office of the Attorney General has received your request for an official opinion.

### **Background**

The Board of Supervisors (“Board”) of George County (“County”) has authorized the Sheriff to operate an inmate canteen facility, the proceeds of which are deposited into the requisite inmate canteen fund in the county treasury. From the time that the fund was established, the Sheriff or his representative has appeared before the Board to explain fund expenditures, which are then approved by the Board on the minutes. A County employee then prints the check, the chancery clerk signs the check, and the purchasing clerk ensures that the purchase complies with public purchasing laws.

The Sheriff questions whether these procedures are necessary under the language of Mississippi Code Annotated Section 19-3-81(b). The County has previously sought the guidance of the Attorney General’s Office regarding inmate canteen fund expenditures and seeks such guidance again here. *See* MS AG Op., *Shepard* (July 31, 2004); MS AG Op., *Shepard* (Oct. 23, 2024).

### **Questions Presented**

1. If a county has an inmate canteen fund under Section 19-3-81(b), and the fund has a separate checking account, must the Sheriff have sole control of that checking account?
2. If the answer to Question 1 is “Yes,” then what personal liability, if any, would the individual supervisors and chancery clerk have for the Sheriff’s actions regarding the inmate canteen fund?

3. If the answer to Question 1 is “No,” should George County’s inmate canteen fund expenditure process be modified, and if so, how?

### **Brief Response**

1. While the Sheriff has sole authority to make expenditures from the fund, those expenditures are subject to County oversight and management, including Board approval and chancery clerk execution.
2. The response to Question 1 renders this question moot.
3. See response to Question 1.

### **Applicable Law and Discussion**

In response to your first question, Section 19-3-81(1), the inmate canteen facility statute, provides as follows:

(1)(a) The board of supervisors of any county is hereby authorized and empowered, in its discretion, *to allow the sheriff* of such county to operate a facility or facilities to be known as an inmate canteen facility or facilities, the purpose of which is to make available certain goods and other items of value for purchase by inmates confined in the county jail of such county, employees of the county jail and persons visiting inmates or employees. The sheriff of such county shall promulgate rules and regulations for the operation of such a facility.

(b) If the board of supervisors of any county authorizes the sheriff of such county to operate such a facility or facilities as provided in subsection (1) of this section, any funds which may be derived from the operation of an inmate canteen facility or facilities shall be deposited into a special fund in the county treasury to be designated as the “Inmate Canteen Fund.” Any monies in the special fund may be expended *solely by the sheriff* of the county for any educational related expenses, to purchase equipment and supplies and to provide for maintenance of the equipment purchased for the benefit and welfare of the inmates incarcerated in the county jail. The term “supplies” shall not include supplies related to the personal hygiene of inmates.

(emphasis added).

“[T]he Sheriff has sole authority to make expenditures from the fund, in the sound exercise of his discretion and in accordance with the terms of the statute.” MS AG Op., *Davis* at \*2 (Mar. 22, 2002). However, because the inmate canteen fund is a special fund housed within the county treasury, “such purchases must be submitted to and made by the purchase clerk on behalf of the official, and the invoices submitted to the county for placement on the claims docket, subject to approval by the board of supervisors.” MS AG Op., *Lamar* at \*1 (Dec. 14, 2001).

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The chancery clerk is an appropriate county officer to oversee and execute the expenditures of the fund, acting on the Sheriff's request, subject to his spending authority, and with the Board's approval. *See* Miss. Code Ann. § 19-11-3 (clerk means chancery clerk as clerk for the board of supervisors and county auditor); Miss. Code Ann. § 19-11-13 (chancery clerk shall open and keep a regular set of books); *see also* Miss. Code Ann. § 19-17-17 (chancery clerk is authorized to examine books of sheriff); Miss Code Ann. § 19-17-7 (chancery clerk must maintain books for all general *or special* funds) (emphasis added).

In response to your third question, because our answer to Question 1 is more nuanced than a simple "Yes" or "No," we refer you to our response above.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ Caleb A. Pracht

Caleb A. Pracht  
Special Assistant Attorney General

OFFICIAL OPINION