

2025-2026 Amador County Grand Jury

City of Plymouth: Financial Audit Status

June 23, 2026



Amador County

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SUMMARY

The 2025-2026 Amador County Civil Grand Jury (Grand Jury) received five complaints concerning the lack of regular financial audits of the City of Plymouth. The complaints stated the last completed audit was for fiscal year ending 2021.

METHODOLOGY

During the investigation, the Grand Jury interviewed two witnesses, analyzed five written complaints, and reviewed documentation provided by authorized officials and complainants, as well as pertinent laws (California (CA) Government Code (GC) §§ 1236 and 53891) and the City of Plymouth regular public city council meeting minutes.

BACKGROUND

Plymouth is fourth-largest city in Amador County, CA. The City of Plymouth's population is constantly growing and currently stands just under 1,200 residents. Plymouth is a general law city and uses a council-manager form of government. The city council, consisting of five members, is elected for a term of four years. The councilmembers rotate the responsibility of mayor and vice mayor every year. The chief administrative officer is the city manager, responsible for implementing the policies and priorities of the city council. The city council is the legislative and political body of the city. The city council appoints the city manager and all members of other boards and commissions that serve in an advisory capacity to the city council. The city council determines policy on all major issues of the city and adopts an annual budget that funds approved programs, projects, and services for the year.

CA GC section 53891 requires each city to submit a Financial Transaction Report to the State Controller's Office within seven months of the close of its fiscal year. CA GC section 1236 requires every city in CA to complete an annual internal audit using

accepted auditing standards to confirm the accuracy of its Financial Transaction Reports.

After reviewing the complaint, the Grand Jury conducted a full investigation focusing on the issue of the lack of financial audits over the past four years.

DISCUSSION

The city council currently has five members, three of whom have served for less than a year, and two for less than six months. The city council appointed the current interim city manager in 2025.

The primary purpose of a financial audit is to render an opinion on whether the city's financial statement reports are presented fairly in conformity with applicable generally accepted accounting standards (CA GC § 1236). State law requires the city's financial statements be audited annually by external auditors who are certified public accountants and independent of city functions.

The last audit in the City of Plymouth was conducted in 2021. The City of Plymouth has taken steps to correct the lack of audits by hiring an accountant who is responsible for conducting the past missing audits and maintaining the future audits in a timely manner. The 2021-2022 audit is in the process of being conducted and should be completed in 2026. According to the City of Plymouth, the rest of the missing audits would follow the completion of 2021-2022 audit and should be completed in a timely manner.

Based on this investigation, the Grand Jury concludes that the City of Plymouth has not conducted the required financial audits since the 2020-2021 fiscal year.

FINDINGS

F1. The Grand Jury finds the City of Plymouth failed to conduct required audits during the years of 2021 through 2025 as required by CA GC section 53891.

F2: The city mayor, city council, city manager and the City of Plymouth's Finance Department have begun to conduct the missing audits.

RECOMMENDATIONS

R1. To ensure transparency and verify that audits are being conducted, the Amador County Civil Grand Jury recommends that the city management establish a quarterly, “Audit Status Tracker” publicly presented to the city council. This tracker would clearly list all ongoing and completed audits, their status, and progress, by November 1, 2026. [F1, F2]

REQUIRED RESPONSE

Pursuant to Penal Code sections 933 and 933.05, the following response is *required*:

- The City of Plymouth City Council: respond to Findings F1 and F2 and Recommendation R1 within 90 days of receipt of this report.

Mail or deliver a hard copy response to:

The Honorable J.S. Hermanson
Amador County Superior Court
500 Argonaut Lane
Jackson, CA 95642

Responses must be submitted to the presiding judge of the Amador County Superior Court in accordance with the provisions of Penal Code section 933.05. Responses must include the information required by Penal Code section 933.05.

DISCLAIMER

Reports issued by the grand jury do not identify the individuals interviewed. Penal Code section 929 requires that reports of the Civil Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury.