



AGREED UPON PROCEDURES • CALENDAR YEAR 2020 AND 2021

# Jekyll Island Authority Agreed Upon Procedures - Lease Jekyll Island, Georgia

Including Independent Accountant's Report

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**DOAA**

Georgia Department  
of Audits & Accounts



## INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

Members of the Board of the Jekyll Island Authority  
Mr. C. Jones Hooks, Executive Director

We have performed the procedures enumerated below, which were agreed to by management of the Jekyll Island Authority (Authority), solely to assist you in evaluating compliance by businesses located on Jekyll Island with the lease agreements between the Authority and the businesses. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are:

1. Confirm the mathematical accuracy of the monthly reports of gross income submitted by the businesses selected by the Authority for each month in calendar years 2020 and 2021.

*Of the sixteen (16) businesses reviewed, ten (10) businesses submitted mathematically accurate monthly reports of gross income. One (1) business did not submit reports for three months of 2021. One (1) business did not submit any monthly reports since it has not been rented since 2019. For the other four (4) businesses, there were no reports submitted on which to recalculate the mathematical accuracy.*

2. Compare the categories of revenue shown on the monthly revenue reports to the applicable lease agreement for calendar years 2020 and 2021.

*Of the sixteen (16) businesses reviewed, eleven (11) businesses included all categories of revenue in the monthly reports submitted. One (1) business did not submit any monthly reports since it has not been rented since 2019. For the other four (4) businesses, there was no revenue documentation submitted to compare categories of revenue.*

3. Compare amounts reported in each monthly revenue report to the accounting records of the business and recalculate Percentage Rent based on the amounts in the accounting records and the conditions of the applicable lease for calendar years 2020 and 2021.

*Of the sixteen (16) businesses reviewed, four (4) businesses had no overpayments, underpayments, or late fees calculated for 2020 or 2021. One (1) business did not submit any monthly reports or accounting records since it has not been rented since 2019. One (1) business did not submit reports or accounting records for three months of 2021, and one (1) business did not submit some of the accounting records for 2020 and 2021. Four (4) businesses had net underpayments totaling \$2,266.74 for 2020 and 2021, and one (1) business had a net overpayment totaling \$1,112.37 for 2020 and 2021. For the other four (4) businesses, there was no monthly revenue reports or accounting records submitted.*

4. Compare the amount reported in each monthly revenue report to the accounting records of the business and recalculate Base Rent; including late fees, based on the amounts in the accounting records and the conditions of the applicable lease for calendar years 2020 and 2021.

*Of the twenty-six (26) businesses reviewed, ten (10) businesses had no overpayments, underpayments, or late fees calculated for 2020 and 2021. One (1) business did not provide accounting records for 2020; one (1) business did not provide accounting records for 2020 and 2021. Fourteen (14) businesses had late fees totaling \$3,545.73 for 2020 and 2021; in which one (1) of those businesses also had an underpayment of \$13.21 for 2020 and one (1) of those businesses did not provide accounting records for 2020 and 2021.*

5. If the business is subject to hotel/motel tax, recalculate the mathematical accuracy of the hotel/motel tax report submitted for each month in calendar years 2020 and 2021.

*Of the six (6) businesses reviewed, two (2) businesses accurately calculated hotel/motel tax on the monthly reports. Three (3) businesses did not submit monthly hotel/motel report information, and one (1) business did not submit any monthly reports since it has not been rented since 2019.*

6. If the business is subject to hotel/motel tax, compare amounts shown on the hotel/motel tax report to the accounting records of the business and recalculate the hotel/motel tax due based on the amounts in the accounting records for calendar years 2020 and 2021.

*Of the six (6) businesses reviewed, two (2) businesses had underpayments totaling \$1,007.34. Three (3) businesses did not provide adequate documentation, and one (1) business did not provide any documentation since it has not been rented since 2019.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination, the objective of which would have resulted in the expression of an opinion on the businesses' compliance with the lease agreements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the Jekyll Island Authority and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Greg S. Griffin  
State Auditor

June 6, 2022



## APPENDIX 1

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES BRITTANY'S CLOSET CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$15.35 in 2020 and \$15.35 in 2021 for two late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 2

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CAROLINE'S CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$15.93 in 2020 and \$15.86 in 2021 for two late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 3

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES THE COLLECTION CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 4

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES FUSE YOGURT CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 5

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES GLOVER PACKAGE OF JEKYLL, LLC CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.



## APPENDIX 6

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL MARKET & DELI CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No accounting records were provided by the business for 2020. No other issues were noted.

## APPENDIX 7

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JUDY'S BEAUTY SALON CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$29.09 in 2020 and \$10.17 in 2021 for three late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 8

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES MAXWELL'S CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$41.87 in 2021 for one late payment (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 9

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES THE SALT TABLE CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 10

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES SEASIDE SUNGLASSES CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$31.96 in 2020 for two late payments (paid after the 10th of the month due). No other issues were noted.

APPENDIX 11

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
SNAPPY TURTLE  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 12

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES SPLASH RESORT WEAR CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.



APPENDIX 13

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
SUNRISE GRILLE  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$18.79 in 2021 for one late payment (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 14

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES SWEET GEORGIA'S JUKE JOINT CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$1,249.16 in 2020 and \$1,494.83 in 2021 for seventeen late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 15

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES TONYA'S CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No accounting records were provided by the business for 2020 or 2021. Additionally, the auditor calculated total late fees of \$22.96 in 2020 for one late payment (paid after the 10th of the month due). No other issues were noted.

APPENDIX 16

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
WEE PUB  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$63.73 in 2021 for one late payment (paid after the 10th of the month due). No other issues were noted.

APPENDIX 17

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
WHITTLE'S GIFT SHOP  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$19.13 in 2021 for one late payment (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 18

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CIRCLE K – FLASH FOODS CALENDAR YEAR 2020 AND 2021

1. The auditor was unable to complete this procedure as no accounting records were provided by the business for 2020 or 2021.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor was unable to complete this procedure as no accounting records were provided by the business for 2020 or 2021.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No accounting records were provided by the business for 2020 or 2021. No other issues were noted.

## APPENDIX 19

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CIRCLE K – DAIRY QUEEN CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted a net overpayment of \$585.90 for 2020 and a net overpayment of \$526.47 for 2021. No other issues were noted.



## APPENDIX 20

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
GOLDEN CARRIAGE & TRAILS AT THREE OAKSFARM, LLC  
CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted a net overpayment of \$229.35 for 2020 and a net underpayment of \$301.50 for 2021. No other issues were noted.

## APPENDIX 21

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES GOLDEN ISLES CRUISE LINES, LLC CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. No issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$45.00 in 2020 and \$22.50 in 2021 for three late payments (paid after the 15th of the month due). No other issues were noted.

## APPENDIX 22

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL FISHING CENTER CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. No issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$99.98 in 2020 and \$78.08 in 2021 for six late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 23

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL HARBOR MARINA CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted that the business did not provide some accounting records in 2020 and 2021; therefore, the auditor was unable to confirm the monthly income reported for those months. No other issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 24

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL HARBOR MARINA – ZACHARY’S RESTAURANT CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business’s accounting records and recalculated percentage rent due. No issues were noted.

## APPENDIX 25

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JI BOAT TOURS – JEKYLL WHARF MARINA CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. No issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.

## APPENDIX 26

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
LIGHTHOUSE TROLLEY – THE FENDIG COMPANY, LLC  
CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. The business did not submit reports of gross income for three months in 2021. No other issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
2. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. No accounting records were provided by the business for three months in 2021. Additionally, the auditor noted that the business did not submit revenue reports for the same three months in 2021. No other issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted.



APPENDIX 27

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
TRIBUZIO'S GRILLE  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. No issues were noted. Additionally, the auditor noted that the business's lease was not effective until March 1, 2021.

## APPENDIX 28

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES TURTLE TIDES & AT YOUR SERVICE ERRAND GIRL CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted a net underpayment of \$257.28 in 2020 for not reporting revenue for 1 month and a net underpayment of \$2,981.52 in 2021 for not reporting revenue for 5 months. Additionally, the auditor noted a net overpayment of \$1,944.81 in 2021 for duplicate payments that were made. No other issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$5.72 in 2020 and \$54.86 in 2021 for six late payments (paid after the 10th of the month due). No other issues were noted.

## APPENDIX 29

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
801 RIVERVIEW DRIVE  
CALENDAR YEAR 2020 AND 2021

1. The auditor was unable to complete this procedure as no monthly reports of gross income were submitted by the business in 2020 or 2021.
2. The auditor was unable to complete this procedure as no monthly reports of gross income were submitted by the business in 2020 or 2021.
3. The auditor was unable to compare the amounts reported on the monthly revenue reports to the business's accounting records since no monthly reports of gross income were submitted by the business in 2020 or 2021. The auditor did calculate the percentage rent due based on the accounting records provided by the business. Additionally, the auditor noted a net underpayment of \$266.96 for 2021. No other issues were noted.
5. The auditor was unable to complete this procedure as no hotel/motel tax reports were submitted by the business in 2020 or 2021.
6. The auditor was unable to compare the amounts reported on the hotel/motel tax reports to the business's accounting records since no hotel/motel tax reports were submitted by the business in 2020 or 2021. The auditor did calculate the hotel/motel tax due based on the accounting records provided by the business. Additionally, the auditor noted a net underpayment of \$431.58 for 2021. No other issues were noted.

## APPENDIX 30

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES 4 LOGGERHEAD CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. No issues were noted.
2. The auditor compared the categories of revenue reported by the business to the Authority in 2020 and 2021 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted a net underpayment of \$327.12 in 2020 and a net underpayment of \$306.52 in 2021. No other issues were noted.
5. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2020 and 2021. No issues were noted.
6. The auditor compared the amounts reported on the hotel/motel tax reports for 2020 and 2021 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted a net underpayment of \$286.59 in 2020 and a net underpayment of \$289.17 in 2021. No other issues were noted.

## APPENDIX 31

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES 297 TURTLE TRACK CALENDAR YEAR 2020 AND 2021

1. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020 and 2021. This property is reported as part of the Cottages. No issues were noted.
2. The auditor was unable to complete this procedure as no categories of revenue were detailed on the monthly reports of gross income submitted by the Cottages in 2020 or 2021.
3. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated percentage rent due. The auditor noted that the amounts in the residential property's accounting records did tie to the amount submitted by The Cottages. However, the residential property's accounting records did not detail the difference between the amount collected and the amount they paid their percentage rent on; therefore, the auditor was unable to determine if additional amounts were due. No other issues were noted.
5. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2020 and 2021. This property is reported as part of the Cottages. No issues were noted.
6. The auditor compared the amounts reported on the hotel/motel tax reports for 2020 and 2021 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted that the amounts in the residential property's accounting records did tie to the amount submitted by The Cottages. However, the residential property's accounting records did not detail the difference between the amount collected and the amount they based their hotel/motel tax on; therefore, the auditor was unable to determine if additional amounts were due. No other issues were noted.

## APPENDIX 32

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
1175 BEACHVIEW DRIVE #327  
CALENDAR YEAR 2020 AND 2021

1. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
2. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
3. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
5. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
6. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.

## APPENDIX 33

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
838 BEACHVIEW DRIVE  
CALENDAR YEAR 2020 AND 2021

1. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
2. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
3. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
5. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.
6. The auditor was unable to complete this procedure as no accounting records were provided by the business in 2020 or 2021.

APPENDIX 34

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
8 BORDEN  
CALENDAR YEAR 2020 AND 2021

1. There was no rental activity for this business in 2020 or 2021; therefore, this procedure was not completed.
2. There was no rental activity for this business in 2020 or 2021; therefore, this procedure was not completed.
3. There was no rental activity for this business in 2020 or 2021; therefore, this procedure was not completed.
5. There was no rental activity for this business in 2020 or 2021; therefore, this procedure was not completed.
6. There was no rental activity for this business in 2020 or 2021; therefore, this procedure was not completed.



## APPENDIX 35

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
JEKYLL PACKAGE STORE, INC.  
CALENDAR YEAR 2020 AND 2021

4. The auditor compared the amounts reported on the monthly revenue reports for 2020 and 2021 to the business's accounting records and recalculated Base Rent; including late fees. The auditor calculated total late fees of \$195.41 in 2020 for five late payments (paid after the 10th of the month due). Additionally, Auditor noted an underpayment of \$13.21 for one invoice in 2020. No other issues were noted.