



AGREED-UPON PROCEDURES REPORT • CALENDAR YEAR 2022 AND 2023

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

Including Independent Accountant's Report

Greg S. Griffin | State Auditor



**DOAA**

Georgia Department  
of Audits & Accounts



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

Members of the Board of the Jekyll Island Authority  
Mr. Mark Williams, 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. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The entity has acknowledged that the procedures are appropriate to meet the intended purpose. The procedure performed may not address all of the items of interest to a user of this report and may not meet the needs of all users in this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 2022 and 2023.

*Of the sixteen (16) businesses reviewed, thirteen (13) businesses submitted mathematically accurate monthly reports of gross income. Two (2) businesses did not submit at least one monthly report. For the other business (1), 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 2022 and 2023.

*Of the sixteen (16) businesses reviewed, fourteen (14) businesses included all categories of revenue in the monthly reports submitted. One (1) business did not submit monthly revenue reports for calendar year 2023 and multiple months in calendar year 2022. One (1) business did not submit monthly reports with details, resulting in accountants being unable to confirm revenue categories to those in the lease agreement.*

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 2022 and 2023.

*Of the sixteen (16) businesses reviewed, three (3) businesses had no overpayments or underpayments calculated for 2022 or 2023. Two (2) businesses had net underpayments totaling \$10,329.69 for 2022 and 2023, two (2) business had an underpayment in 2022 or 2023 and an overpayment in the other year with underpayments totaling \$728.52 and overpayments totaling \$702.43, and four (4) businesses had a net overpayment totaling*

*\$793.85 for 2022 and 2023. One (1) business had no overpayments or underpayments in calendar year 2023 and submitted no documentation for calendar year 2022. For the other four (4) businesses, there was no monthly revenue reports and/or accounting records submitted.*

4. 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 2022 and 2023.

*One (1) business was reviewed for this procedure. All months in calendar year 2022 were mathematically accurate. In calendar year 2023, one month had a typographical error that caused a \$261.90 underpayment. No other issues were noted in 2023.*

5. 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 2022 and 2023.

*One (1) business was reviewed for this procedure. Calendar years 2022 and 2023 both had net overpayments of \$1,276.89 and \$805.51, respectively.*

6. Compare the amount reported on the revenue section of the businesses' profit and loss statements against the State sales and use reports for each month the businesses were leased in calendar year 2022 and 2023 and report variances greater than 25%.

*Of the twenty-seven (27) businesses reviewed, thirteen (13) businesses submitted all documentation and had variances under 25%. Eight (8) businesses did not provide any sales and use reports for 2022 and 2023, one (1) business did not provide at least one month's report for 2022 and 2023. Five (5) businesses provided proof of sales and use tax payment, but not the monthly reports.*

7. Compare amounts reported in the accounting records of the businesses against the computer-generated printouts from the third-party booking site to ensure all bookings were reported in the businesses' accounting records.

*One (1) business was reviewed for this procedure. And accountants were unable to complete procedure due to lack of accounting records.*

8. Calculate the number of room nights subject to substitute rent for the selected business(es).

*One (1) business was reviewed for this procedure. For calendar year 2022, there were 1,177 owner nights subject to substitute rent and a total of 5,203 maintenance nights.*

*For calendar year 2023, for March and April there were 531 owner nights subject to substitute rent and a total of 73 maintenance nights. No documentation was provided for the months of May, June, July, or August 2023, so procedures could not be completed for the remaining months for calendar year 2023.*

9. Calculate the average daily rate for each unit type for the selected business(es).

*One (1) business was reviewed for this procedure. For calendar year 2022, the average annual daily rate for a one-bedroom condominium was \$183.30, \$205.28 for a two-bedroom condominium, and \$241.99 for a three-bedroom condominium.*

*For calendar year 2023, only two months of data were provided. For the two months the procedure was able to be completed on, the average daily rate for a one-bedroom condominium was \$176.78, \$190.14 for a two-bedroom condominium, and \$245.49 for a three-bedroom condominium.*

10. Apply the average daily rate and multiply it by number of days each unit owner owes substitute rent for the selected business(es).

*One (1) business was reviewed for this procedure. For calendar year 2022, \$19,263.09 of substitute rent was calculated.*

*For calendar year 2023, only two months of data were provided. For the two months the procedure was able to be completed, \$8,037.94 of substitute rent was calculated.*

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.

We are required to be independent of the Jekyll Island Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

September 30, 2024

## APPENDIX 1

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES VILLAS BY THE SEA - MANAGEMENT CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted overpayments of \$534.27 in calendar year 2022 and underpayments of \$409.93 in calendar year 2023.
4. The accountant recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2022 and 2023. No issues were noted in calendar year 2022. An underpayment of \$261.90 was noted in calendar year 2023.
5. The accountant compared the amounts reported on the hotel/motel tax reports for 2022 and 2023 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The accountant noted overpayments of \$1,276.89 in calendar year 2022 and \$805.51 in calendar year 2023.
8. The accountant calculated the number of room nights subject to substitute rent. Nights subject to substitute rent were 1,177 in calendar year 2022. The accountant was unable to complete the procedure for the months of May, June, July, and August 2023 due to lack of documentation. For the months of March and April 2023, the accountant calculated 531 nights subject to substitute rent.
9. The accountant calculated the average daily rate for calendar years 2022 and 2023. In calendar year 2022, the following were the yearly averages for condominium rental rates: 1 bedroom - \$183.30, 2 bedroom - \$205.28, 3 bedroom - \$241.99. In calendar year 2023, the accountant was unable to complete the procedure for the months of May, June, July and August due to lack of documentation. The following were the averages for condominium rental rates for March and April 2023: 1 bedroom - \$176.78, 2 bedroom - \$190.14, 3 bedroom - \$245.49.
10. The accountant multiplied the number of nights subject to substitute rent by the average daily rate for calendar years 2022 and 2023. For calendar year 2022, substitute rent was calculated at \$19,263.09. For calendar year 2023, the accountant was unable to complete the procedure for the months of May, June, July, and August. For the months of March and April 2023, substitute rent was calculated at \$8,037.94.

## APPENDIX 2

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES VILLAS BY THE SEA CONDO ASSOCIATION CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. The accountant was unable to complete the procedure for eight months of calendar year 2022 and all months of calendar year 2023 due to inadequate documentation. No other issues were noted.
2. The accountant was only able to compare the categories of revenue reported by the business to the Authority to the applicable lease agreement for only four months in 2022, and none in 2023 due to inadequate documentation.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted overpayments of \$404.55 for the four months documentation was provided in calendar year 2022. The accountant was unable to complete the procedure for calendar year 2023 due to inadequate documentation.
4. The accountant recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2022 and 2023. The business is not subject to hotel/motel tax.
5. The accountant compared the amounts reported on the hotel/motel tax reports for 2022 and 2023 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The business is not subject to hotel/motel tax.

## APPENDIX 3

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CIRCLE K CALENDAR YEAR 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted underpayments of \$10,006.09 in calendar year 2023.

## APPENDIX 4

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES DAIRY QUEEN CALENDAR YEAR 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted an overpayment of \$51.88 in calendar year 2023.



## APPENDIX 5

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL ISLAND DOLPHIN TOURS CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted overpayments of \$168.16 in calendar year 2022 and underpayments of \$318.59 in calendar year 2023.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use report, as the business did not file a sales and use tax return.

## APPENDIX 6

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES GOLDEN ISLES CRUISE LINES CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. No issues were noted.

## APPENDIX 7

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES GOLDEN ISLES CARRIAGE & TRAILS CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant was unable to compare the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculate percentage rent due, due to inadequate documentation.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports, due to inadequate documentation.
7. The accountant was unable to compare the accounting records for the business against the online booking site for calendar years 2022 and 2023 due to inadequate documentation.

**APPENDIX 8**

**JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
GREAT DUNES PIZZA  
CALENDAR YEAR 2022 AND 2023**

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

## APPENDIX 9

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL FISHING CENTER CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. No issues were noted.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports, due to the report received only showing tax payment made to the State.

## APPENDIX 10

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL HARBOR MARINA CALENDAR YEAR 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted underpayments of \$323.60 in calendar year 2023.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports, due to sales and use report received only showing point-of-sales system data.

## APPENDIX 11

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES ZACHRY'S RIVERHOUSE RESTAURANT CALENDAR YEAR 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2023 to the business's accounting records and recalculated percentage rent due. The accountant noted overpayments of \$330.34 in calendar year 2023.
6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25% for calendar year 2023.

## APPENDIX 12

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES LARRY'S GIANT SUBS (SUMMER WAVES LOCATION) CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. No issues were noted in calendar year 2022. The accountant noted an overpayment of \$7.08 in calendar year 2023.
6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.



## APPENDIX 13

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES LIGHTHOUSE TROLLEY CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant was unable to compare the amounts reported on the monthly revenue reports for 2022 to the business's accounting records and recalculate percentage rent due for calendar year 2022, due to inadequate documentation. No issues were noted in calendar year 2023.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use report, due to inadequate documentation.

APPENDIX 14

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
TRIBUZIO'S GRILLE  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

## APPENDIX 15

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES TURTLE TIDES CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. Accountant was unable to complete the procedure due to business not submitting adequate documentation for both 2022 and 2023.
2. The accountant was unable to compare the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement due to inadequate documentation.
3. The accountant was unable to compare the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculate percentage rent due, due to inadequate documentation.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports due to inadequate documentation.

## APPENDIX 16

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES AT YOUR SERVICE JEKYLL ERRAND GIRL CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. Accountant was unable to complete the procedure for all months of calendar year 2022 and nine months of calendar year 2023, due to inadequate documentation.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant was unable to compare the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculate percentage rent due, due to inadequate documentation.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use report, due to the business not providing sales and use report.

APPENDIX 17

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
BRITTNEY'S CLOSET  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 18

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
THE COLLECTION BOUTIQUE  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

## APPENDIX 19

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CUTIE PATOOTIES CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant was unable to compare the amounts reported on the monthly revenue reports for 2023 to the business's accounting records and recalculate percentage rent due, due to inadequate documentation.
6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports due to the business not providing sales and use reports.

APPENDIX 20

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
FUZE FROZEN YOGURT  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%. The accountant was unable to perform procedure for one month in calendar year 2022 and five months in calendar year 2023 due to inadequate documentation.



APPENDIX 21

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
JEKYLL BEVERAGE CENTER  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 22

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
JEKYLL MARKET & DELI  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 23

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
JUDY'S BEAUTY SALON  
CALENDAR YEAR 2022 AND 2023

6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports due to inadequate documentation.

## APPENDIX 24

### JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES LARRY'S GIANT SUBS (BEACH VILLAGE LOCATION) CALENDAR YEAR 2022 AND 2023

1. The accountant confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2022 and 2023. No issues were noted.
2. The accountant compared the categories of revenue reported by the business to the Authority in 2022 and 2023 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
3. The accountant compared the amounts reported on the monthly revenue reports for 2022 and 2023 to the business's accounting records and recalculated percentage rent due. No issues were noted.
6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 25

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
MAXWELL'S GENERAL STORE  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 26

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
THE SALT TABLE  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use reports. The accountant was unable to complete the procedure due to report received only showing payment to State.

APPENDIX 27

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
SEASIDE SUNGLASSES  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use reports. The accountant was unable to complete the procedure due to report received only showing payment to State.

APPENDIX 28

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
SPLASH RESORT WEAR  
CALENDAR YEAR 2022 AND 2023

6. The accountant was unable to compare the amount reported on the revenue section of the profit and loss statement against the State sales and use reports due to inadequate documentation.



APPENDIX 29

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
SUNRISE GRILLE  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 30

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
TONYA'S TREASURES  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use reports. The accountant was unable to complete the procedure due to report received only showing payment to State.

APPENDIX 31

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
WEE PUB  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.

APPENDIX 32

JEKYLL ISLAND AUTHORITY  
RESULTS OF AGREED-UPON PROCEDURES  
WHITTLES GIFT SHOP  
CALENDAR YEAR 2022 AND 2023

6. The accountant compared the amount reported on the revenue section of the profit and loss statement against the State sales and use report and noted no variances greater than 25%.