

**AGREED-UPON PROCEDURES**

This Appendix A is part of the engagement letter dated February 19, 2013 between Deloitte & Touche LLP and West Virginia University and approved by the Audit Committee of West Virginia University.

1. D&T will read the “Methodology for Certain Adjustments to the Quarterly Financial Statements FY 2013” (the “Methodology”), as prepared by the University’s management, which details specific University policy for calculating certain financial statement amounts, including Compensated Absences, Other Post-Employment Benefits, Scholarship Allowance, Deferred Tuition and Fee Revenue and Financial Aid, Waiver Expense, and Allowance for Uncollectible Student Accounts Receivable.” .
  
2. D&T will recalculate the following amounts in accordance with the Methodology contained in the unaudited financial statements as of and for the six months ended December 31, 2012, as supported by the applicable workpapers prepared by management and agree such amounts to the balances recorded in the unaudited financial statements.
  - a. Compensated absences accrual
  
  - b. Liability for Other Post-Employment Benefits
  
  - c. Scholarship allowance
  
3. D&T will recalculate the following amounts in accordance with the Methodology contained in the unaudited financial statements as of and for the six months ended December 31, 2012, as supported by the applicable workpapers prepared by management and agree such amounts to the retrieved data from the Oracle Monthly Adjustments Funds:
  - a. Deferred tuition and fee revenue and financial aid for Main Campus/HSC as contained in the total amount per the financial statements
  
  - b. Waiver expense for Main Campus/HSC as contained in the total amount per the financial statements
  
  - c. Allowance for uncollectible student accounts receivable for Main Campus/HSC as contained in the total amount per the financial statements

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Governors  
West Virginia University  
Morgantown, West Virginia

We have performed the procedures enumerated below, which were agreed to by management and the Audit Committee of the Board of Governors ("Audit Committee") of West Virginia University (the "University") solely to assist these specified parties in evaluating the University's compliance with the interim reporting requirements as defined by the Audit Committee as of December 31, 2012 and the six-month period then ended. Management is responsible for compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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.

1. We read the "Methodology for Certain Adjustments to the Quarterly Financial Statements FY 2013" (the "Methodology") as prepared by University management, which details specific University policy for calculating certain financial statement amounts, including Compensated Absences, Other Post-Employment Benefits, Scholarship Allowance, Deferred Tuition and Fee Revenue and Financial Aid, Waiver Expense, and Allowance for Uncollectible Student Account Receivable.
2. We recalculated the following amounts (in thousands) in accordance with the Methodology contained in the unaudited financial statements as of and for the six months ended December 31, 2012, as supported by the applicable workpapers prepared by management and agreed such amounts to the balances recorded in the unaudited financial statements, and noted no differences:
  - a. Compensated absences accrual of \$22,943
  - b. Liability for Other Post-Employment Benefits of \$162,464
  - c. Scholarship allowance of \$30,106.
3. We recalculated the following amounts (in thousands) in accordance with the Methodology contained in the unaudited financial statements as of and for the six months ended December 31, 2012, as supported by the applicable workpapers prepared by management and agreed such amounts to the retrieved data from the Oracle monthly adjustment funds, and noted no differences:
  - a. Deferred tuition and fee revenue and financial aid for Main Campus/HSC of \$180,306 as contained in the total amount per the financial statements of \$203,871
  - b. Waiver expense for Main Campus/HSC of \$7,273 as offset by the total Student tuition and fees amount per the financial statements of \$176,160

- c. Allowance for uncollectible student accounts receivable for Main Campus/HSC of \$5,088 as contained in the total amount per the financial statements of \$7,019

We were not engaged to, and did not, conduct an examination or review of financial statements or any part thereof, the objective of which would be the expression of an opinion on compliance; or, limited assurance on the specified elements, accounts or items of a financial statement and on the effectiveness of the internal control over financial reporting, respectively, as of and for the six months then ended December 31, 2012. Accordingly, we do not express such an opinion or limited assurance. 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 the Audit Committee, the Board of Governors and management of the University, and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

April 10, 2013