From: PSC Public Comment
To: [redacted]
Subject: RE: CASE NO. 2026-00159
Date: Thursday, August 20, 2026 9:03:00 AM

Case No. 2026-00159

Thank you for your comments on the application of Kentucky Power Company. Your comments in the above-referenced matter have been received and will be placed into the case file for the Commission's consideration. Please cite the case number in this matter, 2026-00159 in any further correspondence. The documents in this case are available at View Case Filings for: 2026-00159 (ky.gov).

Thank you for your interest in this matter.

From: Zachary Tackett [redacted]
Sent: Wednesday, August 19, 2026 9:46 PM
To: PSC Executive Director <PSCED@ky.gov>
Subject: CASE NO. 2026-00159

In the Matter of:

ELECTRONIC INVESTIGATION INTO THE MANAGEMENT AND OPERATION OF KENTUCKY POWER COMPANY

CASE NO. 2026-00159

REQUEST FOR COMMISSION REVIEW AND PRESERVATION OF MANAGEMENT AUDIT RFP SCOPE

Comes now Zachary Tackett, a Kentucky Power residential customer, and respectfully submits this Request for Commission Review concerning the development of the Request for Proposals ("RFP") for the independent management audit of Kentucky Power Company ("Kentucky Power" or "Company").

This request does not seek to prejudge the outcome of the audit or suggest that Kentucky Power should be denied a reasonable opportunity to identify factual inaccuracies, administrative concerns, or other legitimate issues regarding the RFP.

It does, however, raise a fundamental concern regarding the independence and integrity of the process by which the Commission selects the consultant who will conduct the audit.

I. Concern Regarding Removal of Case History

Based upon the discussions concerning development of the management-audit RFP, Kentucky Power has requested that case history be removed from the RFP based upon concern that inclusion of such information could create bias on the part of prospective consultants.

The undersigned respectfully submits that this issue warrants careful Commission review.

The management audit was not ordered in a vacuum.

It arose from prior Commission proceedings, evidence, findings, and concerns that caused the Commission to determine that an independent examination of Kentucky Power's management and operations was warranted.

That history provides prospective consultants with context regarding why the Commission is undertaking the audit in the first place.

Independence should not require ignorance of that history.

An independent auditor is expected to review relevant information objectively, distinguish allegations from established facts, evaluate evidence critically, and reach independent conclusions. The possibility that relevant regulatory history could influence an auditor's understanding of the assignment is not, standing alone, a reason to remove that history.

Indeed, understanding the circumstances giving rise to an investigation is ordinarily necessary to understanding the investigation itself.

II. The RFP Stage Is Materially Important

The fact that the consultant ultimately selected by the Commission may later obtain access to the Commission's public records does not eliminate this concern.

The issue exists before the auditor is selected.

Prospective consultants rely upon the RFP to understand the nature and scope of the assignment for which they are submitting proposals. That understanding may affect their proposed methodology, staffing, subject-matter expertise, allocation of resources, anticipated hours, pricing, and identification of areas requiring particular examination.

Accordingly, the relevant question is not merely whether the successful consultant can locate historical Commission records after being retained.

The question is whether prospective consultants are being provided sufficient information at the bidding stage to understand the circumstances that caused the Commission to order this extraordinary examination of Kentucky Power's management and operations.

If particular regulatory history is sufficiently relevant that the successful auditor may properly examine it during the audit, the Commission should carefully consider whether removing that same history from the description provided to prospective auditors serves the public interest.

III. The Subject of an Audit Should Not Determine the Context Presented to the Auditor

Kentucky Power unquestionably possesses valuable technical and operational knowledge that may assist Commission Staff in developing an accurate and workable RFP.

However, there is an important distinction between allowing the subject of an audit to correct factual inaccuracies or identify legitimate technical concerns and allowing the subject of the audit to materially influence the historical context or scope presented to prospective independent auditors.

The independence of this audit must run in both directions.

The auditor should not approach Kentucky Power assuming wrongdoing.

But neither should the auditor-selection process be structured to insulate prospective consultants from relevant regulatory history merely because that history may contain information unfavorable to Kentucky Power.

The appropriate protection against bias is the selection of a qualified, independent professional capable of evaluating evidence objectively.

It is not the removal of otherwise relevant information.

IV. Transparency Is Particularly Important Here

At present, the undersigned is not aware of a publicly filed redlined version of the RFP demonstrating precisely what language Kentucky Power proposed removing or whether Commission Staff accepted, rejected, or modified the Company's request.

For that reason, the undersigned does not ask the Commission to make any finding regarding Kentucky Power's intent.

Instead, the absence of such a document makes transparency regarding the final RFP particularly important.

The public should be able to determine whether the final solicitation accurately communicates the circumstances giving rise to the management audit and whether material changes requested by the entity being audited affected the scope or background ultimately provided to prospective consultants.

Public confidence in an independent management audit depends not only upon the independence of the consultant ultimately selected, but also upon confidence in the process used to select that consultant and define the assignment.

V. Requested Action

WHEREFORE, the undersigned respectfully requests that the Commission:

1. Ensure that the final RFP provides prospective consultants with sufficient factual and procedural history to understand why the Commission ordered the management audit;

2. Carefully review any request by Kentucky Power to remove or materially alter historical background, audit objectives, or matters relevant to the

scope of the audit;

3. Distinguish between appropriate corrections of factual or technical information and changes that could materially narrow the context or scope presented to prospective auditors;

4. Preserve in the public record, to the extent permitted by applicable law and procurement requirements, sufficient documentation for interested parties to understand material revisions made during development of the RFP;

5. Ensure that Kentucky Power's participation in the RFP-development process does not permit the subject of the audit to exercise inappropriate influence over the scope, historical context, or issues presented to prospective independent consultants; and

6. Grant any other relief or clarification the Commission determines necessary to preserve the independence, transparency, and integrity of the management audit.

The undersigned does not seek an auditor predisposed against Kentucky Power.

The undersigned seeks precisely the opposite: an auditor sufficiently independent to receive the relevant history, evaluate it objectively, and reach its own conclusions.

Respectfully submitted,

Zachary Tackett
Kentucky Power Customer
Founder, Creek Don't Rise Coalition

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