

THOMAS P. DINAPOLI
STATE COMPTROLLER



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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

October 2, 2025

Andy Kitzmann
Executive Director
Hudson River Valley Greenway
625 Broadway, 4th Floor
Albany, NY 12233-2995

Re: Access Controls and Vulnerability
Management
Report 2025-S-17

Dear Mr. Kitzmann:

Pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution; Article V, Section 1 of the State Constitution; and Article II, Section 8 of the State Finance Law, we have conducted an audit of the Hudson River Valley Greenway (HRVG) to determine whether its access controls and vulnerability management over critical systems are sufficient to minimize the various risks associated with unauthorized access to systems and data.

Background

HRVG's mission is to continue and advance the State's commitment to the preservation, enhancement, and development of the world-renowned scenic, natural, historic, cultural, and recreational resources of the Hudson River Valley while continuing to emphasize economic development activities and remaining consistent with the tradition of municipal home rule.

The Hudson River Valley Greenway Act, signed into law on December 31, 1991, aimed to protect and enhance the unique scenic, natural, and cultural resources of the Hudson River Valley while promoting economic development. It established a cooperative planning approach involving various stakeholders to ensure sustainable development and conservation. The Hudson River Valley Greenway Act created a process for voluntary regional cooperation among 324 communities within 14 counties that border the Hudson River. The Hudson River Valley Greenway Act created two organizations to facilitate this effort: the Hudson River Valley Greenway Communities Council (Council) and the Greenway Conservancy for the Hudson River Valley, Inc. (Conservancy).

The Conservancy is a public benefit corporation that works with local and county governments, regional, local, private, and public organizations, and individuals. The Conservancy coordinates efforts to establish a Hudson River Valley Trail system, promote the Hudson River Valley as a single tourism destination area, assist in the preservation of agriculture, and strengthen State agency cooperation with local governments. The Conservancy can sue, make contracts, and buy land for conservation.

The Council's main responsibility is to create a plan for protecting resources and encouraging sustainable economic development in the Hudson River Valley. The Council can identify scenic areas for preservation, make rules, sign contracts, and hire staff to help fulfill its mission. No staff work for the Council. Rather, all staff work for the Conservancy and perform tasks for both organizations.

HRVG is an agency hosted by the Office of Information Technology Services (ITS). As a hosted agency, HRVG has its own computer systems while ITS handles all internet needs. HRVG is responsible for managing grants with a particular emphasis on those related to planning and compaction, along with initiatives for trails, water trails, and heritage development. HRVG uses an online grant platform that streamlines the entire grant process of applying for, deciding on, awarding, and managing grants.

HRVG must adhere to New York State ITS standards, policies, and guidelines, including the IT standards on vulnerability management, account management, and authentication.

Results of Audit

We identified areas where HRVG could improve certain security controls to minimize the various risks associated with unauthorized access to its systems and data. Due to the confidential nature of our audit findings, we communicated the details of these findings with three recommendations in a separate, confidential report to the HRVG officials for their review and comment. HRVG officials generally agreed with our findings and indicated actions to implement our recommendations.

Recommendation

1. Implement the three recommendations included in our confidential preliminary report.

Audit Scope, Objective, and Methodology

The objective of our audit was to determine whether HRVG's access controls and vulnerability management over critical systems are sufficient to minimize the various risks associated with unauthorized access to systems and data. The audit covered the period from January 2025 through July 2025.

To accomplish our objective and assess related internal controls, we conducted interviews with HRVG officials to gain insights into their roles and responsibilities, as well as the measures they have implemented for Identity and Access Management and Vulnerability Management concerning the grant application. Additionally, we examined the security features of the grant application and reviewed information to identify any vulnerabilities related to security, processing integrity, confidentiality, and privacy.

We obtained user data from HRVG's grant application, which was used to provide background information. Data that we used for this purpose was obtained from the best available source. Generally accepted government auditing standards do not require us to complete a data reliability assessment for data used for this purpose.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution; Article V, Section 1 of the State Constitution; and Article II, Section 8 of the State Finance Law.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties could be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of Hudson River Valley Greenway's oversight and administration of access controls and vulnerability management.

Reporting Requirements

We provided a draft copy of this report to HRVG officials for their review and formal comment. We considered their comments in preparing this final report and have included their response in its entirety at the end of it. In their response, HRVG officials agreed with our audit conclusions and recommendations.

Within 180 days after final release of this report, as required by Section 170 of the Executive Law, the Executive Director of the Hudson River Valley Greenway shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendation contained herein, and where the recommendation was not implemented, the reasons why.

Major contributors to this report were Amanda Eveleth, Justin Dasenbrock, Monal Patel, Madison Adams, and Cullen Spang.

We wish to thank the management and staff of the Hudson River Valley Greenway for the courtesy and cooperation extended to our auditors during this audit.

Very truly yours,

Nadine Morrell, CIA, CISM
Audit Director

cc: Kevin Burke, Hudson River Valley Greenway
Margaretta Downey, Hudson River Valley Greenway

Agency Comments



**Hudson River
Valley Greenway**

KATHY HOCHUL
Governor

KEVIN BURKE
Chair, Greenway Conservancy

MEG DOWNEY
Chair, Greenway Council

ANDY KITZMANN
Executive Director

To: Nadine Morrell, CIA, CISM, NYS Office of the State Comptroller

From: Andy Kitzmann

Date: September 24, 2025

Subject: OSC

Re. Security Over Critical Systems; Report 2026-S-17

1. Hudson River Valley Greenway Response to the Draft Report Recommendation

Hudson River Valley Greenway has identified a plan to address the findings and has separately communicated a response to OSC.

Sincerely,
Andy Kitzmann

Andy Kitzmann

Executive Director