

New York State's Freedom of Information Law (FOIL) generally requires government agencies to provide access to public documents and records, subject to certain exemptions. In *Matter of Madeiros v. New York State Educ. Dep't*, 30 N.Y.3d 67 (2017), the Court held that records relating to municipalities' plans for auditing special education preschool provider costs were exempt. The relevant exemptions were contained in Public Officers Law section 87(2)(e), denying public access to records "compiled for law enforcement purposes and which, if disclosed," would (i) "interfere with law enforcement investigations or judicial proceedings" or (iv) "reveal criminal investigative techniques or procedures, except routine techniques and procedures." *Id.* at 73. The Court found that the phrase "law enforcement purposes" was not limited to criminal enforcement, and includes civil enforcement.