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Digital Corporate Communication & Public Sector Organizations

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Abstract

This chapter discusses digital corporate communication in the context of public sector organizations. Public sector organizations are understood as politically mandated and regulated organizations, such as ministries, political organizations, public administrations, federal agencies, and other governmental organizations. The chapter first discuss the nature of the digital environment and then expands that discourse to address significant changes in communication modes and practices of public sector organizations. Relevant changes in digital public behavior are also discussed, considering the core communicative and engagement needs of public sector organizations. The chapter also introduces the primary opportunities and drawbacks of undertaking digital corporate communications in the public sector, by critically examining possible negative effects of the increased digitalization of public sector activities. The communication efforts by the Finnish Tax Administration are presented to illustrate the impact of digital transformations in the public sector. The chapter concludes with suggestions for future research.

Introduction

As the number of citizens getting their information and news from digital platforms has increased, many interactions today between private citizens, businesses, non-governmental organizations (NGOs), and public sector organizations have moved online. This chapter specifically focuses on public sector organizations and their communications towards citizens in the evolving digital media ecosystem. Public sector organizations are politically mandated and regulated organizations, such as ministries, political organizations, public administrations, federal agencies, and other governmental organizations, that provide services for citizens and realize political decisions (Fredriksson & Pallas, 2018). These organizations typically focus on specific areas—such as infrastructure, livelihood, transportation, education, and health care—and operate on national, regional, and/or municipal levels (Luoma-aho & Canel, 2020). Though each public sector organization has its own specific objectives and operates within certain environments and legal parameters, all such organizations share some common traits, such as their general austerity-oriented approach, their wide but fragmented public base, and their level of citizen activism, particularly in democratic societies where citizens' scrutiny of public sector management and services has steadily increased (Luoma-aho et al., 2019). Furthermore, their communications are often “goal-oriented” as they “enable public sector functions, within their specific cultural/political settings,” and have the “purpose of building and maintaining the public good and trust between citizen and authorities” (Luoma-aho & Canel, 2020, p. 10). Public sector communication is not only communication by governmental organizations but, also, by public foundations, agencies, authorities, and regulators and organizations involved in public–private joint operations, such as state monopolies (Luoma-aho & Canel, 2020).

To deliver these goal-oriented communications, public sector organizations often create departments or units dedicated to managing the organization's communications and external relations. In some countries, these “public affairs offices” oversee all matters relevant to public information and relations with external publics, and they are not to be confused with the corporate public affairs function, which involves managing an organization's sociopolitical environment by influencing political decision-

making (Harris & Fleisher, 2016). These units play key roles within public sector organizations, often acting as clearinghouses for information on all organization activities by, for example, preparing and issuing news releases, coordinating interactions between organization officials and news media representatives, and otherwise accommodating journalists' information needs. Today, these public sector organizational units also administer their organization's digital presence, which involves managing websites, social media, multimedia, and livestreaming; creating and disseminating digital content; and coordinating the digital communications of other departments.

Many communication principles and stakeholder management approaches utilized by public sector organizations in Western countries are similar to those undertaken by corporate organizations. Hence, we argue that these organizations face parallel challenges in adapting to the transformations produced by digitalization that deserve a critical attention, particularly in respect to these organizations' emerging initiatives of digital corporate communication. As we posit in this chapter that digital public sector organization communication can be understood as *the management of digital technologies to improve communication with citizens and other internal and external stakeholders to maintain the organization's most valuable intangible assets, such as legitimacy and trust among citizens*. To support our assertions, we provide an overview of the main tenets of public sector communications in the new digital environment, and we discuss how public sector organizations use digital corporate communication to serve citizens and other stakeholders and how they have adapted to the new digital environment.

We first discuss the nature of the digital environment and then expand that discourse to address significant changes in communication modes and practices of public sector organizations. We also discuss relevant changes in digital public behavior, considering the core communicative and engagement needs of public sector organizations. Next, we introduce the primary opportunities and drawbacks of undertaking digital corporate communications to achieve public-oriented communication goals by critically examining possible negative effects of the increased digitalization of public sector activities. Finally, we present an example of a public sector communication effort by the Finnish Tax Administration to illustrate the

impact of digital transformations in such organizations. The chapter concludes with suggestions for future research on digital corporate communications in the context of public sector organizations.

Definitions of the topic and previous studies

Research on public sector organizations and communication has historically centered around the concept of legitimacy and public engagement. As public sector organizations are publicly funded and conduct work for the common good, they heavily depend on legitimacy (Wæraas, 2020), which refers to a public's perceived congruence between the goals, actions, and values of the organizations and those of the broad society (Suchman, 1995). Legitimacy for public sector organizations is thus "a license to operate" that is given by citizens, the main stakeholders of these organizations (Canel & Luoma-aho, 2019), through an evaluation of what they believe these organizations should do for society and what they actually do. Because citizens "award legitimacy to the extent that they judge the organization and its activities to be beneficial to them" (Wæraas, 2020, p. 48), public opinion is highly important for public sector organizations, even more so than for corporations. On the other hand, public engagement, understood as the capacity by citizens to participate in and influence the definition and discussion of public issues, has been found to affect public satisfaction with public sector activities and hence, directly influencing public judgements of these organizations.

Given their civic nature, public sector organizations are subjected to strong judgements by diverse stakeholders. Their operative environment is normally more complex and politically driven than private, corporate, and not-for-profit organizations (Luoma-aho et al., 2019). Balancing different, at times, conflicting interests and still be perceived to be beneficial to a wide public can be a challenge (Wæraas & Byrkjeflot, 2012). Yet, failing to meet stakeholder expectations can undermine these organizations' legitimacy and as result it can increase citizens' skepticism towards the value of these organizations, and even open public criticism. If citizens' evaluations of public sector organizations are over time negative, these organizations at the worst would not be able to survive, at the best, they would have several difficulties in serving citizens' needs.

Gaining and maintaining legitimacy is thus an important organizational goal for public sector organizations. Communication has been recognized as a key element for building positive impressions of these organizations' activities towards citizens and thus protecting these organizations against legitimacy challenges (Ashforth & Gibbs, 1990). Indeed, particularly in the last decade, these organizations' communications have become more complex fulfilling different purposes. While informing citizens about public activities, decisions and services has remained an important communicative goal, other expressive and self-centered communications have increased to help these organizations promoting positive images among stakeholders (Wæraas, 2020). Even digital corporate communication undertaken by these organizations have become more about influencing multiple stakeholder groups and advocating for organizational values and policies. Partly, this is because civic and business participation in democratic processes has increased (Binderkrantz et al., 2014; Bunea, 2016), and thereby the number of public consultations among civil servants, politicians, senior public sector managers, civil society groups and business representatives has also increased.

As a result of new public management (NPM) reforms (Lovari & Valentini, 2020), increased importance has been placed on communication as a tool for organizing and managing activities across departments and units, for negotiating and discussing policies, and for ensuring transparency and accountability regarding organizational intentions, behaviors, and actions. Public sector organizations in many Western societies have, in fact, responded to calls for transparency, openness, and citizen-oriented communication and have successfully launched services that are, for example, based on social media (Lovari & Materassi, 2021).

Notwithstanding the progress made, many public sector organizations are still organized bureaucratically (Deverell et al., 2014), bounded by internal protocols and regulations (Gunawong et al., 2019), that hinder the opportunities for building positive relationships with citizens (Canel & Luoma-aho, 2019). Other challenges brought by digitalization are related to these organizations' capacity to adopt innovative solutions, to use emergent digital tools (Zerfass et al., 2021), and to develop and apply strategies that support visual and informal communication (Mori et al., 2020). Limited digital

competencies of public sector employees, poor national or regional digital infrastructures, inadequate political and economic agendas on digitalization, and/or the lack of an internal organizational and communication culture that supports digitalization are among the most common reason for lagging behind (Lovari & Valentini, 2020).

On the bright side, previous studies on public sector organizations show encouraging signs of digitalization of public sector communications, examining how these organizations utilize social media, for example, for building engagement and trust toward public organizations (Lovari & Materassi, 2021; Lovari & Parisi, 2015), enhancing the function and performance of authority communication during crises and disasters like pandemics (Tampere et al., 2016; Tirkkonen & Luoma-aho, 2011), and for implementing new forms of influencer communication for public sector goals (Pöyry et al., 2022). Early research also offers insights on local government's perceptions and uses of social media as a communication tool (Graham, 2014), the integration of social media into government communication (Figenschou, 2020), and the possibilities for using social media to de-bureaucratize government communication structures (Meijer & Torenvlied, 2016). Together, these studies show that many public sector organizations are actively adapting to the digital environment and experimenting with innovative and informal ways to connect with citizens and other stakeholders.

What is changing?

In those countries with high Internet penetration and strong political support for a digital economy, digitalization has steadily changed practices and activities inside and outside public sector organizations (Kozolanka, 2015), especially the communication activities of their public affairs offices/communication departments. Through various digital technologies, these administrative units can now more systematically listen to and inform their key stakeholders. They have also become increasingly involved with communications in hybrid media systems where various actors, technologies, and practices are merged together in response to the declining gatekeeper role of traditional media (Chadwick, 2017).

Internally, digitalization has transformed the modes, means and approaches of employee and leadership communications. Digital platforms such as enterprise social media have increased productivity among public sector employees by substituting for Intranets and other internal communication tools in coordinating human resources and communicating their efforts (Chun & Luna-Reyes, 2012).

Additionally, these technologies have improved knowledge management by serving as a repository for workplace expertise that can be transformed and reused as needed (Agerdal-Hjerminde & Valentini, 2015).

Externally, digitalization has enabled public sector organizations to rely less on legacy media—a process called ‘disintermediation’—to distribute their messages to citizens and more on direct communications to (and from) citizens. As communication to and with stakeholders becomes more direct, digital technologies provide public sector organizations with many opportunities to enhance transparency and accountability offering real-time accounts of what they are doing to their stakeholders. However, the more public sector communications become disintermediated, the more challenges the organizations face regarding credibility, trust, and legitimacy.

Other important benefits of digital communications have been found in relation to strengthen the communicative effectiveness of crisis communication plans and to support branding, listening, and media relations efforts. The use of digital channels has also increased the opportunities for public participation in public and political matters which then produce higher levels of public satisfaction with these organizations’ activities (Lovari & Valentini, 2020).

Simultaneously, the behaviors of the publics are also changing. Some digital publics have become “refracted,” strategically circumventing official communication sources and consuming digital content “under the radar,” such as through private groups, locked platforms, and instantaneous content (Abidin, 2021, p. 3). This poses an additional challenge to public sector organizations, particularly because these organizations may need to reach out publics who refrain from processing official digital corporate communications for alternative, unofficial ones. On the opposite site, public sector organizations are also experiencing an increase in digital activism among those digital publics who are more vocal and more diversified in their interests, demands, and expectations (Thomas, 2013). Various interest groups and

minorities have been provided with platforms for mobilizing and effectively influencing policies and decision-making (Soriano, 2015). The growing penetration of digital technologies has increased citizen empowerment, with more citizens speaking up, venting dissatisfaction, advocating causes, and demanding changes, publicly and anonymously. Such efforts may include, for example, ridiculing public sector organization legitimacy through memes (Sihvonen et al., 2020) and expressing diverging critiques on digital platforms (Ojala et al., 2019). This has increased the visibility and amplification of citizens' and other stakeholders' sometimes-conflicting demands of public sector organizations. Such developments have forced these organizations to re-evaluate their communication efforts and consider innovative ways to engage with these active citizens, resulting in a major ongoing power shift in public sector communications: Public sector organizations are no longer viewed as *having power over citizens* but, instead, are seen as *sharing their power with citizens* (Thomas, 2013). For example, the public sector organizations' traditional one-way communication channel is transitioning into a constant, real-time dialogue with various citizen groups through varied platforms (Luoma-aho & Canel, 2020). This transformation has challenged public sector organizations' human resources capacity, as multiple, real-time dialogues require enough trained communication professionals to interact with citizens.

Another challenge that has emerged is determining which voices and positions the senior management of these organization should discuss when considering future directions for public services. The obedient, subservient citizen and diligent taxpayer is being replaced by customers and partners "who expect to be involved and to get value for their money" (Luoma-aho & Canel, 2020, p. 18), but a decision must be made as to who among these customers has legitimate claims to become involved partners when public sector organizations strive to serve everyone equally. While digital environments offer new possibilities for public organizations and their communication efforts, new ways of demanding accountability from public sector organizations are also rapidly coming to light.

A closer look at the type, frequency, and format of digital interactions between public sector organizations and their stakeholders reveals that messaging strategies have changed, too. Digital users both share and seek more visual and metaphorical forms of expression (Kuronen & Huhtinen, 2017) and

less formal communications; they expect more fluid and emotion-driven content (Papacharissi, 2015; Wahl-Jorgensen, 2018) and less constructed and bureaucratic content. For the most, digital corporate communications in public sector organizations are still rather informative and fact-based, addressing the publics' cognitive needs rather than engaging them in participatory exchanges and addressing emotional elements. Because of these, public sector organizations are often organized in ways that promote slow and bureaucratic (Canel & Luoma-aho, 2019; Deverell et al., 2014) communication emphasizing textual, legal, and administrative jargon. To accommodate public sector communications to the publics' changing expectations, an alternative communication genre is needed. But changing public sector communication modes and approaches to communicating and interacting with stakeholders to follow the unpredictable, sometimes surprising, and constantly changing dynamics of the digital environment can be challenging.

To address this fluid environment, public sector organizations should first change their attitudes toward communication and stakeholder relations. They would need to "go with the flow" and act quickly, seizing opportunities as they present themselves (Huhtinen & Rantapelkonen, 2014). In other words, public sector organizations would need to match the expectations of the platforms and, thus, communicate more personally and less bureaucratically (Lovari & Valentini, 2020).

What remains the same?

The digitalization of public sector organizations dates back to the 1990s, when the process was primarily considered a technological adoption by civil servants to operate more effectively and efficiently (Lovari & Valentini, 2020). The real disruption in public sector management logic occurred in the late 2010s, when these organizations in democratic countries started to push for more open communication, participatory cultures, and collaboration across organizational boundaries (Chadwick, 2017). The process of technological adaption is continually ongoing, as new technologies are developed to improve security, data management, and work activities. While a lot is changing in and around public sector organizations, many things still remain the same: Public sector organizations still must serve citizens and other stakeholders equally, as they deliver the same services daily to demonstrate their accountability (Ojala et

al., 2019), warrant their legitimacy, (Wæraas, 2020), serve the public good, and carefully listen to the sentiments of citizens and other stakeholders (Canel & Luoma-aho, 2019). Their communications are still conceived under formal legal foundations; and have been characterized by a nonpartisan, objective, and calibrated account of information, independent from political circumstances; and shaped by overall transparency in its communicative intent (Pasquier & Villeneuve, 2012).

The main goals of public sector organizations have not changed either. The culture of public participation in policy formulation and service developments and delivery (Mergel, 2013) has given public sector organizations new ways to use digital technology to communicate about and market their activities. For some, public sector organization advocacy “offers a vehicle for more effectively meeting the needs of the populations served, many of which are underserved and relatively high risk” (Gray et al., 2020, p. 2), such as immigrants, refugees, disabled persons, and minorities. While often not adequately recognized, public sector advocacy has been important to reaching certain objectives, such as promoting general public health, workers’ rights, and cultural competency (Brady et al., 2015; Carrizales et al., 2016; Rogers et al., 2020). These and similar public-oriented goals remain relevant, but they are now achieved through the strategic use of digital platforms. Digital advocacy essentially leverages the power of digital technology to inform, connect with people, and mobilize them to act regarding a cause or issue (Johansson & Scaramuzzino, 2019). Public sector organizations are slowly but steadily increasing their use of digital technologies to promote their services and goods because of the expanding marketization of public services and to attract more clients under the user choice-based transparency and exit options (Hansen & Lindholst, 2016).

Critical examination

As public sector organizations gain ground in applying innovative practices for using digital technologies in communication strategies, they must be cautious of potential problems. For example, public sector organizations’ reliance on platforms and services provided by giant, multinational tech companies to support their communication efforts has been raised as an issue of concern. Moreover, the ethics of using data and algorithms on citizens for strategizing public sector communication and the possibly delusive

openness and transparency that using social media may mean to public sector communication are other considerations of importance.

Transitioning into the digital age has meant a transition into a “platformed sociality” (van Dijck, 2013, p. 5), wherein digital platforms facilitate much of “our social, cultural, political, and economic interactions and exchanges” (Plantin & Punathambekar, 2019, p. 164). While the platforms allow new forms of socialization, they are also driven by corporate interests, and they subjugate users to algorithms that manipulate the kind of content they are exposed to, as well as to the usage of their personal data and, at times, to harmful content. This raises the question as to what responsibility is held by public sector organizations that take advantage of social media platforms in their communication efforts and, thus, contribute to validating practices that may negatively impact citizens. Public sector organizations have no control over many of the platforms they use, which means the consequences of using them may be unpredictable. For instance, in October 2021, a sudden outage that took down Facebook, Instagram, WhatsApp, and Facebook Messenger for several hours, impacting multiple organizations that rely on these services in their operations (Lawler & Heath, 2021). This suggests that public sector organizations that are designed to provide services for citizens should consider the possible costs of interacting with citizens through forums that may suddenly become unavailable.

Digitalization has also established data as a central asset in society, with people’s personal data being particularly valuable to many organizations and their operations (Roeber et al., 2015). Digital users generate data all the time through such acts as visiting websites, making online purchases, publishing social media posts, reacting to others’ posts, using location services, and employing mobile applications (Twetman & Bergmanis-Korats, 2021). In digital corporate communications, personal data can be used, for example, to target citizens with specialized content and adapt to their content preferences (Wiesenberget al., 2017). In best case scenarios, the use of data in digital corporate communication means that public sector organizations can serve their citizens with relevant and timely information. In the worst-case scenarios, personal data are collected and used without consent, transparency, and control, or are used as a form of political manipulation, thus leading citizens to encounter unwanted and irrelevant content

(Twetman & Bergmanis-Korats, 2021). This suggests that to maintain citizens' trust, public sector organizations should be extremely cautious about gathering, handling, and using personal data. Transparency, openness, and appropriate safety measures related to personal data are vital knowledge areas and competences for public sector communicators.

Public sector organizations that integrate digital engagement into their communication strategies must also ensure that information is accessible for all citizens, including those who need support with digital tools to overcome the digital divide (Lovari & Valentini, 2020). In practice, this involves considering such measures as using multiple languages within online services, accommodating the needs of visually and hearing-impaired citizens, and above all, considering the extent to which various citizen groups are assumed to have access to and be literate in the digital technologies utilized (Sison, 2020).

In addition, public sector organizations must also ensure inclusiveness related to culture, ethnicity, gender, sexual orientation, age, and other demographic characteristics (Sison, 2020). While diversity management has traditionally referred to fostering an organization's internal diversity, within the context of communication, diversity management has been described as reconsidering diversity as "the range of individual opinions and societal discourses that get expressed and can find resonance in organizational settings" (Trittin & Schoeneborn, 2017, p. 306). Recognizing, cultivating, empowering, and showing sensitivity toward various voices is, therefore, decisive for public sector organizations. An important concern related to the power relations among citizens and other stakeholders is that certain underrepresented individuals or groups may be less vocal than other citizens or stakeholders due to their backgrounds, which may lead to an overemphasis on input from the more vocal parties (Sison, 2020). This imbalance is often easy to detect in authentic situations, such as within discussions on online forums and platforms maintained by public sector organizations. Hate speech and toxic language is nowadays a concern for all organizations, but public sector organizations especially can be perceived as having greater responsibility in ensuring their digital platforms are safe for all participants and in encouraging

opinions and participation among all citizens and stakeholders, including the traditionally less vocal groups.

Finally, digital corporate communications within the public sector also draws the attention of the fourth estate on the purpose of public sector communications. Journalists critique whether tax-funded organizations should engage in practices that resemble corporate public relations (Arolainen, 2014; Hiltunen, 2021), as these are often perceived to be overly promotional, less truthful, and at times, even deceitful. Such accounts can be interpreted as a longing for the more traditional one-way communication practices of public sector organizations, which no longer respond to the current communication environment. Another paradox is evident. While public sector communication on social media is often presented as advancing openness, transparency, and dialogue with citizens (Lovari & Valentini, 2020), journalists have noted that public sector representatives often appear reluctant to provide public information, as the organizations seek to protect their public image (Hiltunen, 2021). While public sector organizations' direct interaction with citizens is important, equally important is that journalists maintain access to public sector organizations' documents and the ability to critically assess their actions and practices. Balancing these factors reflects a strategic asset for legitimacy maintenance. Digital corporate communications by public sector organizations, therefore, should be authentic rather than creating a smokescreen of openness and transparency through carefully drafted messages sent directly to citizens while blocking journalists' access to information.

Illustrative example: The Finnish Tax Administration

In October 2020, the Finnish Association of Communications Professionals (ProCom) granted the Communication Act of the Year Award to the Finnish Tax Administration. The association reported that the Finnish Tax Administration had successfully changed its public perception by communicating messages about taxation - commonly considered as an uninteresting topic - that were understandable, distinctive, and funny, thus challenging other public organizations to also communicate to citizens in more inviting ways (Tax Administration, 2020). The innovative communication by the Finnish Tax

Administration has included, for example, Instagram livestreams of a pack of newborn puppies; “tax meditations” published on Spotify including a calm reading of tax laws, statutes, and clauses; live tweeting of an episode of the children’s show PAW Patrol from the perspective of tax returns; autonomous sensory meridian response (ASMR) videos published on YouTube, with the rustling sound of a tax return form; and a gif character known as the “epic tax guy,” (see Image 1) an alter ego of a classic tax collector. While these actions may sound like tomfoolery, the Finnish Tax Administration has emphasized that the overall strategy always steers all communications, and all actions are prompted by the goal to create content that resonates with and invites interaction from citizens (Halonen, 2020). Thus, the aim of this communication is to support the overall strategy of the Tax Administration, i.e., ensuring tax revenue, fair tax assessment, and a positive taxpayer experience (Tax Administration, 2022).

The Finnish Tax Administration has stated that much has changed in the way it relates to citizens (Hietamäki, 2020). While previously citizens were seen as subordinates and later as taxpayers, today’s citizens are perceived as customers, and even (on social media) as friends. A cultural change has occurred in which the Finnish Tax Administration has shown to increase its trust in its customers. For example, deductible receipts are no longer required to be included in tax returns; instead, customers are asked to save the receipts for a certain amount of time and then present them to the Tax Administration, if necessary (Hietamäki, 2020). The Finnish Tax Administration has also altered its approach to serving customers. For example, most tax returns in Finland are now processed digitally, with citizens declaring their taxes through an online system. Phone calls and in-person appointments at tax offices have been steadily declining, while website and social media activity has been increasing. The change of strategic approach has shown to pay off. In 2020 the Tax Administration’s social media audience grew by more than 60,000 new followers, representing a growth of 150 percent, and the number of visits to the Administration’s website increased by more than seven million (Tax Administration, 2021).

These practices suggest the Finnish Tax Administration has exploited the digital media environment and has embraced emergent changes in digital corporate communications, including the new expectations of citizens and stakeholders: indeed, according to the Administration (Hietamäki, 2020), the

organization has transformed its communication style from a one-directional, textual-based authoritative approach to a more modern, multi-channel strategy that emphasizes interaction, immediacy, and visuals and depends on interaction. However, the Finnish Tax Administration has emphasized that significant time is needed to develop digital strategies and plan for their implementation (Hietamäki, 2020). A bureaucratic public sector organization that has never engaged in meaningful, direct interactions with citizens cannot expect to abruptly begin using the organization's Instagram account in a more informal or friendly/funny way. Social media practices always need to align with and be drawn from the overall strategy of the organization.

While these digital activities assumed by the Tax Administration drive citizens to digital services, there will always be individuals who are not able to use digital technologies. Tax offices cannot be closed entirely. Yet, directing the mass of customers to use online services, may release resources to serve those customers in person, who are somehow unable or prevented from using the digital services. Finally, while the more interactive approach seems to have gained a positive reception from the public, risks are always included, if, for example, citizen approval of using taxpayer money and resources for social media interactions declines. A bigger question is the general sentiment about the fairness of collecting taxes overall when citizens are freely left to decide what to submit and report. In case this acceptance would start to widely erode, the value of digital corporate communications would also likely be questioned.

Conclusion and future directions

The digital environment has permanently changed the communications playing field for public sector organizations. The current, fast-paced digital environment has little room for one-way, bureaucratic communication, as citizens and other stakeholders expect real time dialogue and instant reactions from public sector organizations (Luoma-aho & Canel, 2020). The legitimacy of and the trust in public sector organizations is constantly tested by polarized behaviors: some citizens are "refracted" (Abidin, 2021, p. 3) and avoid the reach of digital corporate communication, while others vent their frustration publicly and loudly, voicing their needs and expectations critically (Ojala et al., 2019; Sihvonen et al., 2020).

Balancing outreach efforts to address these varied stakeholders can be difficult and is probably not even desirable. Nevertheless, listening to different voices and finding new ways to engage various publics are two top priorities of any public sector organization working for the public interest.

Importantly, the traditionally textual-based and informational communication culture of public sector organizations is being challenged through memes and fiery emotions. Some public sector organizations are successfully adapting to address these challenges by developing and implementing new communication practices, while others are still struggling with outdated strategies. Those public sector organizations that can address altered citizens' expectations are more likely to maintain their intangible assets and their license to operate among multiple stakeholders (Canel & Luoma-aho, 2019).

The case of the Finnish Tax Administration describes the interactive, visual, and intimate approach that one public sector organization has taken to communication, perceiving citizens as customers or even as friends (on social media), reflecting a successful response to today's digital environment and citizens' changed expectations. The Finnish Tax Administration's digital communication practices also introduced an interesting angle related to understanding the impact of trust in public sector organizations. Trust is commonly understood as a key intangible asset and a measure of organizational legitimacy (Canel & Luoma-aho, 2019), meaning public sector organizations that are highly trusted by citizens—the trustors in the relation—are more likely to succeed in their endeavors. Thus, scholars studying public sector communication have traditionally shown great interest in the degree to which citizens and stakeholders trust public sector organizations and how those organizations can gain that trust in the digital environment (see e.g., Lovari & Materassi, 2021; Reinikainen et al., 2020).

However, the example of the Finnish Tax Administration reversed this situation. By placing a high level of trust in citizens, this Administration has become the trustor and the citizens the trustees in the organization–public relations dyad. For instance, this specific administration put its confidence in citizens' behaviors related to tax declarations. This suggests the need for research to study trust and public sector organizations in the digital environment, specifically examining the trust that public sector organizations have in their citizens. Also relevant is to consider how citizens perceive this trust, for

example, when they encounter public sector organizations on social media or when they use the organization's digital services. Other questions that research can seek to answer: Is trust evident or does it feel non-existent? What are the possible outcomes of such trust toward citizens? And how will such trust-related matters affect the public sector's accountability and legitimacy? Trust is rarely one-sided, often mutual; hence, the digital environment can be a place to foster trusting relationships between public sector organizations and citizens.

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