



Repairing Organisational Legitimacy: the Case of the New Zealand Police

Grant Samkin^{a*}
Cliff Allen^b
Kristin Wallace^c

Abstract

This paper illustrates how the New Zealand Police use non-financial annual report disclosures in response to adverse media publicity. This longitudinal case study spans the reporting periods ending 30 June 2000 through to 30 June 2007. It involves a detailed examination of the narrative disclosures and images contained in the annual reports, including the *Commissioner's Overview* and the *Outcome Reports* during this time. Three controversial items covered by the media were traced through the annual reports to establish whether the New Zealand Police use image repair discourse supplemented by semiotics in non-financial annual report disclosures to repair organisational legitimacy.

The analysis found that non-financial disclosures together with image repair discourse strategies were used by the New Zealand Police, a public sector agency, to repair organisational legitimacy. This paper provides a valuable contribution to researchers and practitioners as it extends the understanding of how public sector agencies use non-financial annual report disclosures.

Keywords: Image repair; Police; Legitimacy; Accountability; Non-financial reporting; Public sector.

JEL Classification: M40, H83, D73.

^a University of Waikato, Hamilton, New Zealand. * grantsam@waikato.ac.nz

^b University of Waikato, Hamilton, New Zealand.

^c Staples Rodway Limited, Auckland, New Zealand.

Effective police accountability is a cornerstone of democracy and the rule of law, and how complaints against the police are handled is crucial to public perceptions of that accountability. This means that any perceived failure in the handling of complaints can severely undermine public confidence in the New Zealand Police (Bazley 2007, p33).

1. Introduction

The extent of stakeholder support for an organisation determines its legitimacy. The object of this study is to establish whether the New Zealand Police, a public sector agency, uses the reputation management techniques image repair discourse in non-financial annual report disclosures in response to adverse media publicity.

A recent New Zealand survey highlights a long-term trend of declining trust in institutions (UMR Research Limited 2007). This is a concern for the New Zealand Police as its legitimacy is dependent on the public approval of their actions and behaviour, as well as their ability to secure and maintain public confidence and trust. Obtaining public approval is consistent with the principle attributed to Sir Robert Peel who argued that “To recognise always that the power of police to fulfil their functions and duties is dependent on public approval of their existence, actions and behaviour, and on their ability to secure and maintain public respect” (New Zealand Police 2007). Public approval is crucial because as the New Zealand Police explain “The public is the main source of information for reducing and preventing crime” (New Zealand Police 2005, p26). Public trust then enhances police effectiveness and its legitimacy (Sunshine & Tyler 2003; Goldsmith 2005).

Although a number of papers have examined non-financial annual report disclosures made by management in response to unfavourable media publicity (Brown & Deegan 1998; O’Donovan 1999; Deegan, Rankin & Voght 2000; Deegan, Rankin & Tobin 2002; Ogden & Clarke 2005) the use of these forms of disclosures by public sector agencies remains relatively unexplored (Samkin & Schneider 2010 is an exception). Furthermore, limited literature exists on the use of image repair discourse by organisations within their annual report to repair organisation legitimacy. Additionally the application of semiotics to annual reports is also limited (Breton 2009 is an exception). This paper extends the literature on how public sector agencies use image repair discourse techniques within their annual reports.

The paper is structured as follows. The following section reviews organisational legitimacy, and then the theoretical framework of image repair discourse is considered. Section 4 provides a description of semiotic analysis. This is followed by a brief background of the New Zealand Police which highlights the responsibilities and public expectations of the organisation. Section 6 explicates the research design. Section 7 introduces the three controversial issues identified in the media as a precursor to the discussion on the image repair discourse techniques used by the New Zealand Police over the period of the study. Finally the results of the investigation into the non-financial disclosures contained in the annual reports are then presented and discussed and conclusions are drawn.

2. Organisational Legitimacy

Legitimacy is a resource that an organisation depends on for its survival (Dowling & Pfeffer 1975; Meyer & Rowan 1977; Ashforth & Gibbs 1990; DiMaggio & Powell 1983, 1991; Oliver 1991). To fulfil and maintain legitimacy an organisation needs to display competency (Hearit 1995). That is, the organisation should meet “socially constructed standards of quality and desirability as well as perform in accordance with accepted standards

of professionalism. In effect, to maintain legitimacy, an organisation must demonstrate utility” (Hearit 1995, p2).

When faced with a legitimacy crisis, organisations engage in legitimacy repairing behaviour. A crisis is an unplanned event that results in considerable negative media publicity that causes harm to the organisation. Organisational crises include illegal or inappropriate actions of individuals associated with the organisation (Massey 2001; Ogden & Clarke 2005). Organisations perceived to be legitimate find it easier to attract economic resources as well as gain the social and political support necessary for their survival (Hearit 1995; Oliver 1991; Ogden & Clarke 2005). Legitimacy, however, should not be confused with the legality of an entity’s activities (Johnson 2003). This paper draws on the definition of legitimacy provided by Suchman (1995, p574) as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions”. Ogden and Clarke (2005, p314) provide further clarity by explaining that legitimacy is a ‘perception’ or ‘assumption’ on the part of an organisation’s public and although it may be possessed objectively, it is created subjectively. Following the adoption of appropriate institutional structures and practices that are consistent with social norms and by conforming to widespread understanding of what is considered appropriate, acceptable, and necessary (Meyer & Rowan 1977; Ogden & Clarke 2005), legitimacy can be achieved provided powerful stakeholders endorse and support the organisation.

3. Image Repair Discourse

Overcoming a legitimacy crisis requires the use of various image repair or restoration strategies (Sellnow, Ulmer & Snider 1998; Metzler 2001; Svensson 2009). A typology of image restoration strategies employed by organisations that are in, or have experienced, a crisis situation has been developed by Benoit (1997). This typology employed by individuals and organisations has been considered by Benoit and Brinson (1999), Brinson and Benoit (1999), Liu (2007), Benoit and Henson (2009) and Glantz (2010). Benoit (1997) holds that the key to image repair strategies is to first identify the type of complaint or attack that instigates the crisis. There are two components to an attack. First, the accused is held responsible for an action. Second, the act is considered offensive (Benoit 1997, p178). Benoit (1997) argues that it is not necessary for an offensive act to have occurred, since the perception by a salient audience that it has occurred is sufficient for the image of the organisation to be at risk. As organisations have multiple stakeholders, the crisis communicator must prioritise important audiences (Benoit 1997). For example, in New Zealand, the annual reports of the New Zealand Police are publicly available documents by which public sector agencies discharge accountability to Members of Parliament and the public they represent (New Zealand Treasury 2009, p2).

Benoit (1997) identifies five broad image repair strategies available to communicators attempting to remediate damage to organisational image. First, *denial* – which can be either simple denial (the organisation did not perform the act) or a shift the blame strategy where it is claimed the act was performed by another (Benoit 1997). Second, *evasion of responsibility* – which can be enacted through a claim of provocation (organisation responded to the act of another; defeasibility where the defences are that there was either a lack of information or control over elements of an important situation which resulted in an offensive act or simply that the organisation lacked certain abilities which resulted in the act; when the offensive act was an accident; when the act was motivated by good intentions (Benoit 1997). Third, *reducing the offensiveness of the event* has six communicative strategies available, namely bolstering – where the good traits of the organisation are stressed; minimisation – where it is claimed that the act is not relatively serious; differentiation – when the act is compared to

other similar but even more offensive acts; transcendence – when the act is placed in a more favourable context as a necessary act in the service of the greater good; attack accuser – to attack the accuser to reduce their credibility; and compensation (Benoit 1997). When compensation is acceptable to the victim it should help to improve the image of the organisation. The fourth image repair strategy is *corrective action* – where the organisation promises to correct the problem by “restoring the state of affairs existing before the offensive action, and/or promising to prevent the recurrence of the offensive act” (Benoit 1997, p181). The final strategy is *mortification* – where the organisation admits fault, requests forgiveness and apologises (Benoit 1997). These strategies are summarised in Table 1 below.

Table 1
Image Restoration Strategies

Strategy	Key characteristic
<i>Denial</i>	
Simple denial	Did not perform act
Shift the blame	Another performed act
<i>Evasion of responsibility</i>	
Provocation	Responded to act of another
Defeasibility	Lack of information or ability
Accident	Mishap
Good intentions	Meant well
<i>Reducing offensiveness of event</i>	
Bolstering	Stress good traits
Minimisation	Act is not serious
Differentiation	Act is less offensive than similar acts
Transcendence	More important values
Attack accuser	Reduce credibility of accuser
Compensation	Reimburse victim
<i>Corrective action</i>	Plan to solve/prevent recurrence of problem
<i>Mortification</i>	Apologise

Source: Brinson and Benoit 1999, p487

4. Image Analysis and Semiotics

While Benoit’s theory of image repair discourse is useful for analysing image repair strategies, it fails to consider the use of visual images. Assuming that the annual reports are intended to be a fair representation of the New Zealand Police, then it is reasonable to assume that the images are not just decorative and that their employment is carefully selected and arranged. One way of analysing how the graphical elements of a report reinforce the image repair discourse is semiotic analysis. This is confirmed by Moriarty (2005, p227) who explains “Semiotics is the study of signs and codes, signs that are used in producing, conveying, and interpreting messages and the codes that govern their use”.

Semiotics can be applied to images through breaking them down into signs (Barthes 1977; Dyer 1982), with a primary sign being the iconic image, for example a photographic

image which depicts a person or persons. As well as representing an actual person (the signifier) images create a particular mental concept (the signified). As Dyer (1982, p118) explains, the “signifier has potential but not actual meaning whereas the signified is the concept or meaning which the concept refers to”. The literal image is denoted and the symbolic image connoted. The components of an image, the signs, have both paradigmatic and syntagmatic dimensions which are important when examining images that have been constructed for a particular purpose such as in advertising or to illustrate an annual report. The paradigmatic dimension refers to the choices made when constructing the image. If there is an image of a car then the constructor of the image has selected that particular type of car from the paradigm of all possible cars. All the other components of the image are similarly selected and arranged in a particular way, constituting is the syntagmatic dimension, or the arrangement of the signs within the image and the image itself in relation to other images.

Barthes (1977) also refers to the function of text – in advertising but also applicable to other images – and how it serves to explain and anchor the image. He contends that without accompanying text, images are polysemous and are subsequently open to many interpretations. The intent of the images can therefore only be read when they are understood in context. The following sections provide that context with a brief overview of New Zealand Police and an outline of three cases that contributed to increased media scrutiny.

5. The New Zealand Police and its Legitimacy Issues

Although the New Zealand Police is a public sector agency, it holds a unique constitutional position in that it has political independence over operational matters. This essentially ensures that police ministers cannot involve themselves in, or direct how police operations are conducted. Rather this role is the responsibility of the Police Commissioner. Police officers and other employees have a fundamental responsibility to preserve the peace. All police officers swear an oath to “see and cause Her Majesty’s peace be kept and preserved” (New Zealand Police 2007, pG6). The mission of the New Zealand Police is to “serve the community by: reducing the incidence and effects of crime; detecting and apprehending offenders; and maintaining law and order and enhancing public safety” (New Zealand Police 2007, pG5). This is achieved through ensuring traffic and road safety; supporting and reassuring communities, which includes locating missing people, contacting next of kin for the injured or deceased and generally assisting those in need of assistance; enforcing criminal and traffic law; enhancing national security; and efficiently managing emergencies.

There is an expectation that the New Zealand police adhere to high ethical standards, act professionally and with total integrity both on and off duty. More specifically, New Zealanders expect the police to act in a way consistent with the concept of “citizen police”. This emphasises a close relationship with the community and a realisation that police are the public and the public are the police (New Zealand Police 2007). Additionally there is an expectation that police use limited physical force and compulsion to achieve law enforcement objectives. A recent survey on the public’s expectations on New Zealand Police behaviour found that there was a “desire to limit the coercive options available to the police in keeping with its largely unarmed ethos” (UMR Research Limited 2007, p7).

In a liberal democracy the concept of police legitimacy is widely recognised in the extant literature (Crank 1994; Katz 2001; Hawdon, Ryan & Griffin 2003; Sunshine & Tyler 2003; Tyler 2004; Chermak & Weiss 2005; Chermak, McGarrell & Gruenewald 2006; Tyler 2006; Hinds & Murphy 2007; Miller 2007; Smith 2007; Tyler & Fagan 2008). It follows then that an organisation whose claims to legitimacy are “predicated on high levels of trust are especially susceptible to performance and value challenges” (Ashforth & Gibbs 1990, p184).

This means that a public sector agency able to exercise coercive force and deprive citizens of their liberty is likely to be held to a higher standard of conduct than other agencies.

Although the requirement of police legitimacy is acknowledged, it can be eroded where individual members fail to act in accordance with appropriate and accepted organisational practices. This position is clearly articulated by Mawby (2002, p.61):

Police legitimacy is questioned when the police themselves disregard or break the law, when they operate illegitimately or when they choose to enforce the law differently in respect of different sections of the community. There is no greater illegitimising factor than an institution that breaks its trust, committing the sins which it has been appointed to prosecute. This is precisely why allegations of police corruption, and the uncovering of miscarriages of justice, are so damaging to the police image and police legitimacy.

Media Scrutiny

There is a general consensus in the literature that the emphasis that the media gives a particular issue is positively related to the importance that the public places on the issue (Skolnick & McCoy 1984; Brown & Deegan 1998; Samkin & Schneider 2010). Deegan (2009) goes so far as to suggest that the media are not seen as reflecting public concerns but rather they are seen as shaping them. This is a valid suggestion, as a recent New Zealand survey found that media representations appeared to influence the public's perceptions of the police (UMR Research Limited 2007). Further confirming this position, the New Zealand Police acknowledged the impacts that certain events had on public trust and confidence. They also acknowledged the high level of interest from the media and the public on issues of ethics, integrity and management of discipline within the police (New Zealand Police 2007).

The three controversial issues identified in the media are introduced here as a precursor to the discussion on image repair discourse used by the New Zealand Police over the period of the study. It is issues such as these (which are considered in this paper) that critics have argued resulted in a "crisis of confidence" in the New Zealand Police (The Press 2004).

Steven Wallace Shooting

Steven Wallace was shot and killed by Constable Keith Abbot on 30 April 2000 in the main street of the small Taranaki township of Waitara. This killing generated significant public disquiet as Mr Wallace's alleged crime was to embark on a window-smashing rampage (The Evening Post 2000).

The shooting of Steven Wallace was the subject of extensive media coverage and public debate (see for example Bonita 2000; The Daily News 2000; The Dominion Post 2003; The Evening Post 2000; 2002a; 2002b; The Press 2000; Trotter 2000; Waikato Times 2002). In the aftermath of the shooting the media raised a number of issues including:

Why was Mr Wallace shot dead when he was wielding only a baseball bat and a golf club? Why do the police shoot to kill and not to wound and disable? Why did the police not wait for a dog handler, or use pepper spray? Why did they not back off and seek to contain a man who, while acting threateningly and smashing windows, had not harmed anyone? (The Press 2000, p6).

Although investigations into the shooting commenced immediately, concerns were also raised about the length of time the Police Complaints Authority would take to complete its

report (*The Evening Post* 2000). The Police Complaints Authority investigation was also viewed with suspicion as the police were effectively investigating one of their own which the media argued did not inspire confidence in the process (*The Press* 2000).

The resultant public debate played out in the media centred on two main issues. First, whether the principle of the minimum force police are required to exercise was disregarded by Constable Abbot, especially as there were other police officers at the scene. Second, allegations were made that the shooting was an act of racism against Maori (*Waikato Times* 2000). Despite these issues, New Zealand Police expressed their confidence and support in Constable Abbot maintaining that he acted in self defence and his actions were appropriate in the circumstances.

Allegations of Sexual Misconduct

On 31 January 2004, under the headline “Police Raped Me”, *The Dominion Post* reported that a senior policeman, Assistant Commissioner Clint Rickards, and two former policemen had allegedly pack-raped a teenager and violated her with a police baton (Kitchin 2004a; 2004b; 2004c; 2004d). The woman making allegations, Louise Nicholas, also claimed two of the policemen continued to have sex with her against her will, while a senior police officer tried to cover up her allegations when she attempted to make a written complaint against those involved. The investigation by *The Dominion Post* found that the police did not follow the usual rape complaints (Kitchin 2004a). In breaking the story, *The Dominion Post* argued:

The Dominion Post’s interest in these events partly stems from the successful thwarting of proper process. It is a legitimate role of the media to detect and expose abuses of power, especially where they impinge, or may impinge, on the upholding of the law. This is one of those cases. The Dominion Post believes the three men at the centre of these allegations might have faced a criminal trial if Mrs Nicholas’ initial rape complaints had been treated in the way they would have been if the men had not been police officers. It was in a court, rather than at Rotorua police station, that the rights and wrongs of this matter should have been decided. But charges were never laid, partly because Mrs Nicholas herself made inquiries difficult because she had been duped. She trusted the officer who said he was helping her, while in reality, he was helping only his colleagues (The Dominion Post 2004, p4).

After the Louise Nicholas story broke, a number of other women came forward with their own stories (see for example Gower 2004; Grunwell 2004; Haines 2004). A former Rotorua teenager on school job experience also alleged a policeman lured her for sex to the same house in which Louise Nicholas claims she was pack-raped (Kitchin 2004b). Further damage to police reputation arose with claims that a former police man made a deathbed confession claiming he was warned to keep quiet about rape claims made by Louise Nicholas (Kitchin 2004a).

A number of other issues further damaged the police reputation and hindered the Louise Nicholas investigation. This included the loss by the police of crucial evidence, the failure by a senior officer to record the pack-rape allegations, advising her not to make a statement detailing them, and obstructing justice in the case for which he was eventually jailed (Kelly 2004; Harper 2007). Additional damage to police reputation included claims that even though Police chiefs knew of the rape allegations, and the alleged offender’s defence that it was consensual group sex, from the date the allegations had first become public they had promoted Clint Rickards four times (Gower, Taylor & Taylor 2004; *The New Zealand Herald*

2007a; 2007b). On 3 February 2004 as a result of continuing media allegations of police rape and cover-ups, the then Prime Minister, Helen Clark, ordered a Commission of Inquiry into Police Conduct (Commission of Inquiry). The importance to stakeholders of the Commission of Inquiry was articulated by *The Press* as follows:

Commissions of inquiry have rarely been charged with so important an investigation. Traditionally, few professions have been held in such high respect by New Zealanders as the police. Not even the flawed investigation into the Crewe murders or controversial policing tactics during the 1981 Springbok Tour caused lasting harm to the police image. Our force, it was believed, had had the odd bad apple but not a culture of corruption, abuse or incompetence. That was regarded as the prerogative of Australian forces (The Press, 2004).

Iraena Asher

On 10 October 2004, Iraena Asher made an emergency 111 call from a prepaid cell phone to police before she went missing, from Piha 40 kilometres west of Auckland (and presumably died). She told police she had been pressured for sex, had possibly been drugged and felt in danger (van der Stoep 2006). The police disregarded her 111 emergency call as ‘rubbish’, thought she wanted a free ride home, so arranged for a taxi instead (Diaz 2004; Espiner 2006; The New Zealand Herald 2006; The Southland Times 2004a; 2004b; Waikato Times 2004). When the transcripts of the call were released to the media it was found that not only had dispatchers committed a gross error of judgement, the officers responsible for processing 111 calls made inappropriate and disrespectful comments, calling her “a _ _ _ _ _ stupid bitch” and inadvertently sent the taxi to the wrong area (Alley 2004; van der Stoep 2006). The failure by the police to appropriately respond to Iraena Asher’s call, paint what The Southland Times described as a “disturbing picture of at best uncaring, at worst sexist police whose prejudices or preconceptions meant they failed to take seriously Miss Asher’s cry for help” (2004a).

At the time of the Iraena Asher incident, internal police papers showed that the public confidence in police communication centres handling 111 calls had dropped. Callers had complained about call-takers being “uncaring and uninterested”, blocking phone lines to prevent people under attack calling their neighbours for help, and lying to those making emergency calls (Alley 2004; Blundell 2004; Quaintance 2004; du Fresne 2005).

6. Research Design

The subject of this study is the annual reports of the New Zealand police, a public sector agency charged with preserving the peace in New Zealand. This case study covers the reporting periods ending 30 June 2000 through to 30 June 2007. It involves a detailed examination of the non-financial disclosures contained in the annual reports of the New Zealand Police over the period of the study. The reason for using the non-financial disclosures contained in the annual reports was predicated on the following. In New Zealand the annual report is one of the most important means by which public sector agencies discharge accountability to Members of Parliament and the public they represent (New Zealand Treasury 2009, p2). Treasury does not prescribe a format for annual reports. Each agency is permitted to determine its own format that will best promote an understanding of its operations and performance (New Zealand Treasury 2009, p9). Managers of public sector agencies such as the New Zealand Police have complete editorial control over the content of their annual reports. Consistent with previous studies it is therefore reasonable to expect that

image repair discourse techniques will be used in the sections detailing non-financial disclosures to address criticisms raised by the media (Ogden & Clarke 2005; Linsley & Kajüter 2008; Samkin & Schneider 2010).

Given that that annual reports of public sector agencies are used to discharge accountability to Parliament and the public, then (consistent with those of the private sector), they should be seen as “representative of a firm’s broad array of communication channels (e.g., press releases, newsletters to shareholders, interviews in business publications), and may offer insights into an organization’s approach to managing symbolically important stakeholders’ perceptions of the firm and of the top management team” (Russ 1991, p229). Because annual reports of private sector entities are subject to audit, Neu, Warsame & Pedwell (1998) argue that they possess a degree of credibility not associated with other forms of advertising. A similar rationale can be applied to the annual reports of New Zealand public sector agencies. The reason for this is that although only the financial information is audited, all of the information in the annual reports of a New Zealand public sector agencies is required to be reviewed by the auditors who are additionally required to “comment if the department has not met the legislative requirements, or if the information provided elsewhere in the report is not consistent with the audited statements” (New Zealand Treasury 2009, p7).

This paper takes the form of a longitudinal case study of a single reporting entity (Lincoln & Guba 1985; Ryan, Scapens & Theobald 2002). Longitudinal research is defined as “techniques and activities which permit the observation, description and/or classification of organisational phenomena in such a way that process can be identified and empirically documented” (Miller & Friesen 1982, p1013). A longitudinal study can provide a rich understanding of the context thereby assisting the researcher to interpret findings (Miller & Friesen, 1982). The use of a longitudinal study of the annual reports ensures that the issues identified for the purposes of this study and which have affected the New Zealand Police can be considered. As such, it provides the opportunity to review how a public sector agency uses non-financial disclosures in response to adverse media publicity.

Data Sources

All the annual reports for the period of the study were available on the New Zealand Police web site (<http://www.police.govt.nz>). Over the period of the study, the New Zealand Police engaged in several forms of communication with stakeholders. This included the use of press releases, interviews by officers on radio and television, and the maintenance of a web page. So as to understand the reasons for the changes in the narrative disclosures, other sources of data were also analysed. These included the findings of the Commissioner Inquiry into Police Conduct and public surveys.

A Newstext Plus™ database search using the term ‘police’ and each of the identified controversial issues; ‘Steven Wallace’; ‘Louise Nicholas’ and ‘Iraena Asher’, was performed to establish the extent of media interest in the issue. Each annual report beginning with the reporting period ending 30 June 2000 was read to identify whether the controversial issues identified in the print media was addressed. The issues provided the focus of the review and were traced through to the annual reports to establish whether image repair discourse techniques supplemented by semiotics were used to repair organisational legitimacy. As the focus of this paper is the non-financial disclosures, the narrative sections of the annual report including the *Commissioner’s Overview* and the *Outcome Reports* were reviewed as these provide an insight into communication strategies employed by senior managers (Abrahamson & Park 1994; Deegan & Gordon 1996; Deegan & Rankin 1996; Neu, Warsame & Pedwell 1998; Deegan, Rankin & Tobin 2002; Savage & Callaghan 2007). The forms taken by photographs included in the annual report were also considered.

7. Results

Police forces pay attention to non-operational communication (Mawby 2002). This form of communication is used to communicate key messages, refute what is perceived to be misguided media coverage and correct inaccurate reporting (Mawby 2002, p54). Where an incident resulting from the action or inaction of an organisation results in the loss of human life or has a negative impact on the entity's reputation and ability to maintain public confidence, a 'crisis of legitimacy' is experienced (Massey 2001). This results in the entity experiencing a loss of legitimacy from its stakeholders. From the perspective of the New Zealand Police, the Steven Wallace shooting, the sexual misconduct and inadequate investigation, and the Iraena Asher affair were crises of legitimacy. This section examines how the legitimacy of the New Zealand Police was repaired through the use of image repair discourse supplemented by semiotics.

Steven Wallace Shooting

The New Zealand Police relied on a combination of image repair discourse strategies to repair their image, namely *reducing the offensiveness of the event*, and *corrective action*. Within the image restoration strategy reducing the offensiveness of the event, two communication strategies, *transcendence* and *bolstering* were used.

Transcendence

Transcendence involves changing the frame of reference for the action in question (Metzler 2001). Using transcendence the Police Commissioner accepted responsibility for the shooting although at the same time he emphasised the unpredictable nature of police work.

The death of Steven Wallace in McLean Street, Waitara, on 30 April 2000 was a tragic event for all involved. It underscored the unpredictable nature of the Police work and the dangers and difficulties involved. I again extend my condolences to Steven's whanau (New Zealand Police 2000, p8).

Transcendence was also used by the Police Commissioner to show his support for the constable involved in the shooting while at the same time expressing his sympathy to the Wallace family. This strategy highlighted the unpredictable nature, dangers and difficulties involved in police work. Consistent with Hearit (1995), the New Zealand police sought to redefine the public understanding of the event.

The Commissioner of Police took the opportunity to again express his remorse for the death of Steven Wallace while at the same time attempting to provide Constable Abbot with closure.

And finally, this year brought some resolution for Senior Constable Keith Abbott. In December, he was acquitted of murder following a private prosecution taken by the family of Waitara man Steven Wallace, who continue to grieve the sad loss of their son.

It was a defining moment for the officer and his colleagues, and he earned my utmost admiration for the way he conducted himself throughout the ordeal.

After the verdict, I assured all Police Officers that the Commissioners would support them if they were required to take a life in the course of their duties while acting lawfully and in self-defence (New Zealand Police 2003, p9).

In expressing his admiration for Constable Abbott and the manner in which he conducted himself, the Commissioner of Police is demonstrating to stakeholders that irrespective of the circumstances individual members of the police force find themselves in, they will conduct themselves professionally. Additionally, individual police officers would enjoy the support of the Commissioner while performing their duties. By offering support to all police officers the commissioner is utilising the concept of transcendence where the offensive act is subject to more important considerations such as the duty of the police officer. In this text the commissioner is also bolstering the individual officer and the police force as a whole by stressing the good traits of the individual and the police force.

Bolstering

Drawing on Benoit and Brinson (1999) bolstering is used in an attempt to strengthen stakeholder's positive feelings towards the New Zealand Police. The aim is to offset any negative feelings arising from the wrongful act. Bolstering is evidenced through the way in which the *Commissioner's Overview* is constructed in the annual reports. The format firstly introduces the advances and successes that the force has introduced over the last year, the bulk of the *Commissioner's Overview* follows, and mention of any incidents that may be damaging to the reputation of the police are left to the final paragraphs. Unpleasant incidents are therefore reduced in their importance and mentioned almost as an addendum to the central and praiseworthy work of the police.

In the narratives accompanying the 2000 annual report, the Police Commissioner acknowledged the high level of emotions that existed in the aftermath of the shooting. He noted however that "it was a testimony to the professionalism of the Police involved that they did not enter into the public debate and instead let due process take its course" (New Zealand Police 2000, p8). By highlighting the emotions that were shown post shooting, while at the same time stressing their professionalism in not entering the public debate over the shooting, the sentence functions to display the Commissioner's gratitude to front line staff thereby bolstering their image.

Corrective action

In response to allegations of racism, the New Zealand Police made use of corrective action in the *Commissioner's Overview* section of the 2000 annual report to highlight how partnerships with Maori would continue to be developed.

The continuation of building partnerships with Maori and inclusion of the Maori perspective in policy and decision making made good progress during the year. I am mindful though of the considerable amount of work still to be achieved in this area and I will maintain a personal overview of progress.

Key to this process is the input from the special advisers appointed to District Maori Advisory Groups and the Commissioner's Maori Focus Forum. I look forward to working with these advisers during 2000/01 to further enhance leadership coordination between Maori and police. The Iwi Liaison Officer numbers have been boosted by a further 14 appointments this year. Their role in district responsiveness issues is building strong partnerships with Iwi and Maori (New Zealand Police 2000, p8).

This corrective action strategy was an attempt by the police, and in particular the Police Commissioner, to reassure Maori that they can interact with the police with confidence thus ensuring their ongoing support. So as to ensure that they could not be accused of a "one-off" response to allegations of racism, corrective action is used in the annual reports for periods

after 2000 to detail the importance of building partnerships with Maori, while at the same time acknowledging the extent of work to be completed (New Zealand Police 2001; 2002).

Semiotic analysis

The 2000 financial year saw photographs being used for the first time within the body of the annual report. Using photographs to repair organisational legitimacy is consistent with the position put forward by Preston, Wright and Young (1996) who argue that including photographs in annual reports can shape the way various stakeholders ‘know’ or ‘feel’ about the organisation. Preston, Wright and Young (1996) explain that photographs can be used “to dispel myths and open up spaces for new ways of seeing to be constituted” (p116).

In addressing allegations of racism, the 2000 annual report includes a black and white photograph¹ of a *powhiri*² at a *marae*³ (see Figure1). In semiotic terms the photograph denotes a warrior carrying a *taiaha*⁴ and issuing a *wero*⁵ to the *manuhiri*⁶. In this instance the manuhiri, the Police Commissioner, is depicted accepting the challenge laid down by the warrior⁷. The top third of the photograph depicts the group accompanying the Police Commissioner, who are predominantly comprised of senior Maori, with one in a police uniform. On the right hand side of the photograph there is also a decorative border carried over from the front page of the report. Adjacent to the photo, the border is one part of the silver fern motif that makes up part of the police crest. Immediately below that is a further stylised pattern of the *koru*⁸ type, or the unfolding tip of the silver fern. The symbolism contained in the photograph and the accompanying border therefore connotes a much deeper relationship between the New Zealand Police and Maori. By proximity the police crest links the Police Commissioner, the Maori warrior, the Maori elders and the others depicted. The fern motif encapsulates those present and connotes a relationship of equals and includes the Maori as active participants in the structure. The occasion is highly symbolic. The syntagmatic arrangement of the elements of the image on the page chain is easily read as the eye is drawn from top left to bottom right. At the top left is a Maori elder standing with head tilted forward and hands clasped in front in a posture of respect which befits the occasion. As the eye moves diagonally down the image, the next figure is the Police Commissioner who is stooping in the symbolic act of picking up the *wero*, an act of friendship symbolising peaceful intent but at the same time he is looking straight at the warrior and engaging with him. To the bottom right of the warrior, the border continues with the stylised *koru* pattern which symbolises renewal. Together, the graphic elements construct a narrative of respect, friendship, and renewal. Further symbolic work achieved by the police Crest and *koru* pattern is that they are some of the most recognised iconic symbols of New Zealand to both Pakeha and Maori. They represent New Zealandicity or what it is to be a New Zealander, or one race. The *koru* symbol is carried on the national airline, Air New Zealand, and the silver fern has long adorned the uniforms of New Zealand sporting representatives, most notably the All Black rugby jerseys.

¹ In emphasising the importance of black and white photographs, Preston, Wright and Young (1996) explain that they convey a greater honesty or reality than colour photographs due to their “historical association with photojournalistic and documentary genres” (p121).

² Formal welcome.

³ Meeting house.

⁴ Spear.

⁵ Challenge.

⁶ Guest.

⁷ Similar photographs have not been used in any earlier or subsequent annual reports.

⁸ Symbol of renewal.

Figure 1
The Challenge



Source: New Zealand Police, Annual Report 2000, p5

Further photographs of male police officers in community related roles emphasising the humane nature of the police were included in the annual report. For example, there is a photograph of a police officer investigating a home break-in while another photograph shows a police officer talking to a farmer. These photographs are an attempt to shift the discourse of the New Zealand police from a brutal and racist police service, to construct a discourse of a humane and equitable police service in touch with all sectors of society, and in particular Maori. In the 2001 Police report the *koru* pattern is reproduced on the front page to the *Commissioner's Overview* but in 2002 these distinct symbols of Maori and New Zealand have been replaced with the commonly used repeat chevron pattern that marks out police vehicles.

Sexual Misconduct and Inadequate Police Investigations

The primary image repair discourse strategies used to address sexual misconduct and inadequate police investigation into the conduct were *corrective action* and *denial*.

Corrective action

Corrective action is a commitment to repair the damage caused by the offensive act, including monitoring or distancing the organisation from the legitimacy damaging event. Evidence of corrective action can be found in the 2004, 2005, 2006 and 2007 annual reports.

While no immediate organisational changes were made to the New Zealand Police in response to the allegations of sexual misconduct, the 2004 annual report highlighted the appointment of the “Commission of Inquiry to Police conduct to consider past allegations of sexual offending and Police response to those allegations” (New Zealand Police 2004, p5). The 2004 annual report also noted that external reviews, observations and recommendations would provide a base for ongoing improvement to police processes and procedures (New Zealand Police 2004, p5). The Commissioner of Police also “pledged the commitment of the organisation to respond positively to the forthcoming recommendations from the Commission of Inquiry into Police Conduct” (New Zealand Police 2005, p6).

Evidence of the image repair discourse corrective action can be found in the annual report disclosures surrounding the Louise Nicholas affair and the resulting Commission of Inquiry into Police Conduct ordered by the then Prime Minister, Helen Clark. In a section headed “Police Integrity and Professional Standards” of the Organisational Development section of the annual report, the New Zealand Police highlighted the importance of dealing promptly and objectively with complaints of misconduct or neglect of duty. The annual reports emphasised that this was critical for “continued trust and confidence” (New Zealand Police 2005). Additionally, the annual reports detailed the changes made to organisational capabilities related to professional standards to ensure the system of handling serious complaints against police was of a world standard, as well as ensuring that risk (whether related to people or processes), is monitored and proactively tested (New Zealand Police 2005; 2006).

The 2006 annual report was used to explain the specific responses the police had provided in response to individual complaints made to the Commission of Inquiry. Individuals from throughout the police also provided evidence of police practices, processes and policies to the Commission of Inquiry. The 2007 annual report details how the findings of the Commissioner of Inquiry were implemented. The Commissioner of Police explained that they had acted proactively in addressing some of the issues raised. “We began a review into how we investigate adult sexual assault and set up a team to modernise our discipline and performance management processes which will be underpinned by a new Code of Conduct for all staff” (New Zealand Police 2007, p3). The development of a Code of Ethics aimed at changing Police management of ethics and integrity for sworn officers was detailed in the 2007 annual report (New Zealand Police 2007). Providing details of the evidence provided to the Commission of Inquiry, detailing practices, processes and policies, reassures stakeholders that they are able to appropriately respond to any form of complaint in a professional and appropriate manner.

Denial

The denial strategy (Benoit 1997) was used in the 2004 annual report to distance the New Zealand Police from the actions of individuals involved in the rape allegation. The Commissioner attempted to restore public confidence in the police by shifting the blame and indicating allegations had been made against only a small number of individuals. Although a small number of ‘rotten apples’ had resulted in a ‘crisis of confidence’ in the police force, the commissioner expressed confidence that the majority of the Police would continue to serve the community with integrity (New Zealand Police 2004). The rotten apple thesis conveniently overlooks that fact that Rickards, one of the accused, had been promoted four times over several years despite the knowledge that complaints of sexual misconduct had

been made against him. Rickards was considered to be a potential candidate for police commissioner. The Police Commissioner also emphasised that “criminal or unethical behaviour will not be tolerated in the New Zealand Police of today and where this is uncovered, it will be addressed” (New Zealand Police 2004, p5).

Semiotic analysis

The photographs that precede the *Commissioner’s Overview* in the 2005 report also contribute to the image repair discourse.

The first photograph is a full face shot of a policeman looking to the left. He is wearing the police uniform of dress cap and shirt with epaulettes and tie. There is no caption with the photograph and the image is unremarkable in that the policeman could represent everyman. His face is pleasant; he is clean shaven and his gaze to the left of the camera is non-confrontational.

Figure 2
The “Face” of the Force



Source: New Zealand Police, Annual Report 2005, p1, p3.

The second photograph, which forms the title page of the *Commissioner’s Overview*, is of a policewoman. Again there is no caption to identify the police officer but her uniform matches that of her male counterpart. She is photographed outside, sitting or leaning against a wooden bench looking at the camera with a cheerful smile. At a connotative level this first representation of a policeman as being normal, a father, son, brother perhaps, can be contrasted with the images of Clint Rickards that were circulating during the period. Rickards was a large and physically powerful man with a shaved head and heavily tattooed forearms. In an interview conducted with Miriyana Alexander (2007) of the *Sunday Star Times* (March 4) it says “Rickards also made a calculated decision to change his appearance for the [Louise] Nicholas trial. At an earlier court appearance, much had been made of his intimidating size –

he is 185cm tall and 125kg – and goatee beard”. The second image of the policewoman works to position both police officers as equals. In the *Commissioner’s Overview* in the 2005 report there is more space than normal dedicated to crisis events. Not only is there discussion of the “lengthy investigations” (p5) into the allegations of sexual misconduct but there is also mention of an investigation into the discovery of pornographic material on police computers and the Iraena Asher disappearance considered below. The images in the annual report therefore have multiple connotations as they work to provide a discourse of a decent and professional police force where women are valued members.

Iraena Asher

The New Zealand Police relied on a combination of image repair discourse strategies to repair their image in relation to the Iraena Asher affair, namely; *evasion of responsibility* and *corrective action*. Within the image restoration strategy of evasion of responsibility, the communication strategy *defeasibility* was used.

Defeasibility

Defeasibility as an image repair strategy was used by the New Zealand Police to avoid responsibility for the offensive action. Rather than accepting responsibility for the disappearance, the New Zealand Police used the lack of funding and resources (New Zealand Police 2005) to excuse the tragedy thereby enabling direct responsibility to be avoided. In the case of Iraena Asher, ‘The Outcome Report’ implied that individuals were not at fault, but rather increased demand and a lack of funding and resources impacted on police ability to adequately respond to emergency calls (New Zealand Police 2005).

Corrective action

Evidence of corrective action can be found in two sections of the 2005 and also in the 2006 and 2007 annual reports. In the *Commissioner’s Overview*, the Commissioner of Police used the Asher case to call for an Independent Review Panel report on the Communication Centres (New Zealand Police 2005). Details of the restructuring that occurred in the Communication Centres were explained by the Commissioner of Police as follows:

That report, which I released in May, made 61 recommendations for action to enhance the service provided by the Communications Centres and districts with whom they interact. The appointment of an Advisory Board chaired by well-known businessman, Mr John Perham, in conjunction with a new national manager of Communication Centres and project work centering on the IRP’s recommendations, will clearly address the issues that came to the fore during the reporting period. Government has allocated over \$45 million specific funding for this work (New Zealand Police 2005, p6).

In detailing strategies to enhance police capacity and proactive readiness to respond, the annual report explained that:

Under additional investment from Government more staff have been hired into the Communication Centres, training resources and methods reinforced, additional operational services increased, and additional technology planned. International best practice in police deployment is being reviewed and changes will take effect in 2005/06 (New Zealand Police 2005, p32).

Public concerns with the 111 emergency system highlighted by the Iraena Asher case saw the New Zealand Police use the 2006 annual report to provide further details of the corrective actions (Benoit 1997) undertaken by way of improvements made to the way that police manage their responses to public demands. These changes included improved public accessibility to Police including a single non-emergency number project, improved deployments in reactive response to Priority 1 and Priority 2 calls for service, and increased emphasis on proactive deployments into neighbourhoods (New Zealand Police 2006). Improvements resulting from the corrective action arising from the additional investment in the Communication Centres were detailed in the 2007 annual report with the Commissioner of Police claiming that emergency calls were being answered more quickly than at any time since detailed records began (New Zealand Police 2007).

8. Discussion

The New Zealand Police is an organisation that reflects socially constructed reality. As an organisation the New Zealand Police are accountable to ministers, Parliament and the public. These stakeholders demand that the police adhere to high ethical standards, and act with total integrity and professionalism both on and off duty. Any perceived breach of these expectations seriously undermines public confidence in the New Zealand Police, and thus threatens its legitimacy.

Image repair discourse provides an explanation for why a public sector agency such as the New Zealand Police can be coerced by stakeholders (including government, media and the public) to adopt particular non-financial annual report disclosures. Narratives and photographs are generally not used by public sector agencies to distract readers from financial results as legitimacy does not come from achieving a particular financial result. For each of the controversial issues covered in this paper, the New Zealand Police detailed the conformation or adoption of a number of image repair discourses.

In response to the Steven Wallace shooting, the New Zealand Police made use of a combination of image repair discourse strategies to repair their image in response to this event. These included reducing the offensiveness of the event and corrective action. The communication strategy transcendence was used to express confidence in Constable Abbott while highlighting the greater good of police work despite the unpredictable nature of police work. Bolstering was used to strengthen stakeholder's positive feelings towards the New Zealand Police. The advances and successes achieved by the New Zealand Police were detailed in the *Commissioner's Overview*. Incidents that may be damaging to the reputation of the police were left to the final paragraphs thereby reducing their importance. Corrective action was used in response to allegations of racism against Maori. The *Commissioner's Overview* section of the 2000 annual report was used to highlight how partnerships with Maori would continue to be developed. In the case of Steven Wallace, this strategy was an attempt to reassure Maori that they can interact with the police with confidence. Photographs and symbolism were employed in an attempt to change stakeholder perceptions while at the same time illustrating the importance of the New Zealand Police's relationship with Maori. The symbolism sought to imply a deep relationship between the New Zealand Police and Maori.

In response to the Louise Nicholas affair, the allegations of sexual misconduct, and the resulting inadequate police investigations the annual reports provide evidence of the use of the image repair discourse strategies of corrective action and denial. Evidence of the image repair discourse corrective action can be found in the disclosures contained in the 2004, 2005, 2006 and 2007 annual reports. In response to allegations of sexual misconduct and inadequate police investigation, the annual reports detailed organisational changes that were aimed at

ensuring the system of handling serious complaints was world standard as well as ensuring that risk (whether related to people or processes), was appropriately monitored and proactively tested. The development and implementation of a new code of conduct and a new code of ethics aimed at changing police management of ethics and integrity was detailed. The denial strategy was used to distance the New Zealand Police from the individuals accused of sexual assault by shifting the responsibility to a few, a position which overlooks the senior rank of one of the accused and the possibility of a systemically flawed culture within the police at that time. Non-confrontational portrait photographs of a policeman and woman were used in the annual report to contrast with the images of Clint Rickards that were circulating during the period.

The image repair discourse strategies of evasion of responsibility and corrective action were used to respond to the Iraena Asher disappearance. The communication strategy defeasibility was used to avoid responsibility for the offensive action. The New Zealand Police argued that the lack of funding and resources negatively impacted on police ability to adequately respond to emergency calls. Evidence of corrective action is found in the 2005, 2006 and 2007 annual reports. Strategies to enhance police capacity and proactive readiness to respond to emergency calls were detailed. The annual reports also detailed improvements to staff training and resourcing as well as improvements to the way the New Zealand Police manage their responses to public demands.

9. Conclusion

The objective of this longitudinal case study was to establish whether a public sector agency uses image repair discourse in non-financial annual report disclosures to repair organisational legitimacy. The public rightly demand high operational standards of the New Zealand Police, for them to be empathetic, and to respond immediately to situations no matter how minor an incident may appear (UMR Research Limited 2007). During the period of the study, three events occurred that seriously threatened the legitimacy of the New Zealand Police. This caused the public and media to question whether their actions were consistent with their mission, namely to serve the community by reducing the incidence and effects of crime, detecting and apprehending offenders, maintaining law and order and enhancing public safety.

This paper draws on the complementary theories of organisational legitimacy and image repair discourse, supplemented by semiotics to advance the literature on the understanding of the use of non-financial reporting disclosures by public sector agencies. In particular, this longitudinal case study contributes to what is known about how a public sector agency such as the New Zealand Police uses non-financial reporting disclosures in the form of narratives and images when pursuing organisational legitimacy. This paper reinforces the important role the annual report may play as a mechanism which public benefit entities use to manage their legitimacy. Although this paper considers a public sector agency, the findings are consistent with earlier studies (Brown & Deegan 1998; O'Donovan 1999; Deegan, Rankin & Tobin 2002; Ogden & Clarke 2005; Samkin & Schneider 2010) which showed that voluntary disclosures are made in annual reports in response to issues raised by the media.

There are a number of limitations in a study such as this which should be taken into account when interpreting these results. The study focuses primarily on the disclosures contained in the annual reports of one New Zealand public sector agency. The media responses are limited to the issues raised by the print media although the nature of the crises covered in this paper meant that they were subject to significant television and radio coverage as well. Additionally, the media responses are limited to the annual reports rather than more direct responses made in the visual (television) and popular media. Further research is

warranted in comparing image repair discourse strategies used by the New Zealand Police with other public sector agencies integral to the functioning of government. This study has not sought to examine how successful these strategies were.

References

- Abrahamson, E & Park, C 1994, 'Concealment of negative organizational outcomes: An agency theory perspective', *Academy of Management Journal*, vol.37, no.5, pp1302-1334.
- Alexander, M 2007, 'Rickards – the interview', *Sunday Star Times*, Edition A, 4 March, pp1-4.
- Alley, O 2004, 'Public loses faith in 111 calls', *The Dominion Post*, 1 November, p1.
- Ashforth, B E & Gibbs, B W 1990, 'The double-edge of organizational legitimation', *Organization Science*, vol.1, no.2, pp177-194.
- Barthes, R 1977, 'Rhetoric of the image', in S Heath (ed.), *Roland Barthes: Image – Music – Text*, (trans. S Heath), Fontana, Glasgow, pp32-51.
- Bazley, M 2007, 'Report of the Commission of Inquiry into Police Conduct', vol.1, Commission of Inquiry into Police Conduct, Wellington, New Zealand.
- Benoit, W L 1997, 'Image Repair Discourse and Crisis Communication', *Public Relations Review*, vol.23, no.2, pp177-186.
- Benoit, W L & Brinson, S L 1999, 'Queen Elizabeth's image repair discourse: Insensitive royal or compassionate queen?', *Public Relations Review*, vol.25, no.2, pp145-156.
- Benoit, W L & Henson, J R 2009, 'President Bush's image repair discourse on Hurricane Katrina', *Public Relations Review*, vol.35, no.1, pp40-46.
- Blundell, K 2004, 'Dial 111 ... and wait 14 hours', *The Dominion Post*, Edition 2, 23 November, p1.
- Bonita, B 2000, 'Anguish mixes with shock at Owae Marae', *The Daily News*, 19 August, p1.
- Breton, G 2009, 'From folk-tales to shareholder-tales: semiotics analysis of the annual report', *Society and Business Review*, vol.4, no.3, pp187-201.
- Brinson, S L & Benoit, W L 1999, 'The tarnished star: restoring Texaco's damaged public image', *Management Communication Quarterly*, vol.12, no.4, pp483-510.
- Brown, N & Deegan, C 1998, 'The public disclosure of environmental performance information – a dual test of media agenda setting theory and legitimacy theory', *Accounting and Business Research*, vol.29, no.1, pp21-41.
- Chermak, S & Weiss, A 2005, 'Maintaining legitimacy using external communication strategies: an analysis of police-media relations', *Journal of Criminal Justice*, vol.33, no.5, pp501-512.
- Chermak, S, McGarrell, E & Gruenewald, J 2006, 'Media coverage of police misconduct and attitudes toward police', *Policing: An International Journal of Police Strategies & Management*, vol.29, no.2, pp261-281.
- Crank, J P 1994, 'Watchman and community: Myths and institutionalization in policing', *Law & Society Review*, vol.28, no.2, pp325-351.
- Deegan, C 2009, *Financial Accounting Theory*, 3rd edn, McGraw-Hill, Australia.
- Deegan, C & Gordon, B 1996, 'A study of the environmental disclosure policies of Australian corporations', *Accounting and Business Research*, vol.26, no.3, pp187-199.
- Deegan, C & Rankin, M 1996, 'Do Australian companies report environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority', *Accounting, Auditing & Accountability Journal*, vol.9, no.2, pp50-67.

- Deegan, C, Rankin, M & Voght, P 2000, 'Firms' disclosure reactions to major social incidents: Australian evidence', *Accounting Forum*, vol.24, no.1, pp101-130.
- Deegan, C, Rankin, M & Tobin, J 2002, 'An examination of the corporate social and environmental disclosures of BHP from 1983-1997. A test of legitimacy theory', *Accounting, Auditing & Accountability Journal*, vol.15, no.3, pp312-43.
- Diaz, D 2004, 'Police sent taxi to 111 call', *The Dominion Post*, Edition 2, 16 October, p2.
- DiMaggio, P J & Powell, W W 1983, 'The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields', *American Sociological Review*, vol.48, no.2, pp47-160.
- DiMaggio, P J & Powell, W W 1991, 'Introduction', in W W Powell & P J DiMaggio (eds.), *The new institutionalism in organisational analysis*, University of Chicago Press, Chicago, pp. 1-38.
- Dowling, J & Pfeffer, J 1975, 'Organisational legitimacy: Social values and organisational behaviour', *Pacific Sociological Review*, vol.18, no.1, pp122-136.
- du Fresne, K 2005, 'Respect for police begins to fade', *The Nelson Mail*, Edition 2, 9 February, p15.
- Dyer, G 1982, *Advertising as communication*, Methuen, London.
- Espiner, C 2006, 'PCA slates police over call', *The Press*, Edition 2, 20 January, p2.
- Glantz, M 2010, 'The Floyd Landis doping scandal: Implications for image repair discourse', *Public Relations Review*, vol.36, no.2, pp157-163.
- Goldsmith, A 2005, 'Police reform and the problem of trust', *Theoretical Criminology*, vol.9, no.4, pp443-470.
- Gower, P 2004, 'Nicholas inquiry may look at other cases', *The New Zealand Herald*, 2 February 2004, p1.
- Gower, P, Taylor, P, & Taylor, K 2004, 'Police cover up allegations: Rape claim no bar to top posts', *The New Zealand Herald*, 3 February, p1.
- Grunwell, R 2004, 'Negligent police scar second sex case victim', *Sunday Star Times*, 15 February 2004, p1.
- Haines, L 2004, 'Police inquiry terms reveal fourth accused', *The Dominion Post*, 21 February 2004, p1.
- Harper, R 2007, 'Jail for "vain" ex-cop', *Waikato Times*, 6 October, p1.
- Hawdon, J E, Ryan, J & Griffin, S P 2003, 'Policing tactics and perceptions of police legitimacy', *Police Quarterly*, vol.6, no.4, pp469-491.
- Hearit, K M 1995, "'Mistakes were made": Organisations, apologia and crises of social legitimacy', *Communication Studies*, vol.46, nos.1-2, pp1-17.
- Hinds, L & Murphy, K 2007, 'Public satisfaction with police: using procedural justice to improve police legitimacy', *The Australian and New Zealand Journal of Criminology*, vol.40, no.1, pp27-42.
- Johnson, J 2003, 'Repairing legitimacy after blacklisting by the Financial Action Task Force', *Journal of Money Laundering Control*, vol.7, no.1, pp38-49.
- Katz, C M 2001, 'The establishment of a police gang unit: an examination of organizational and environmental factors', *Criminology*, vol.39, no.1, pp37-73.
- Kelly, A 2004, 'File missing as police rape inquiry begins', *The Dominion Post*, Edition 2, 22 March 2004, p1.
- Kitchin, P 2004a, 'Woman accuses top officer of teen pack-rape', *The Dominion Post*, Edition 2, 31 January, p1.
- Kitchin, P 2004b, 'Baton used for sex, officer told', *The Dominion Post*, Edition 2, 2 February, p1.
- Kitchin, P 2004c, 'Deathbed "confession" about rape', *The Press*, Edition 2, 4 February, p1.
- Kitchin, P 2004d, 'Lured to police house for sex', *The Dominion Post*, 13 February, p1.

- Lincoln, Y S & Guba, E G 1985, *Naturalistic inquiry*, Sage, Beverly Hills, CA.
- Linsley, P & Kajüter, P 2008, 'Restoring reputation and repairing legitimacy: A case study of impression management in response to a major risk event at Allied Irish Banks plc', *International Journal of Financial Services Management*, vol.3, no.1, pp65-82.
- Liu, B F 2007, 'President Bush's major post-Katrina speeches: Enhancing image repair discourse theory applied to the public sector', *Public Relations Review*, vol.33, no.1, pp40-48.
- Massey, J E 2001, 'Managing organisational legitimacy: Communication strategies for organisations in crisis', *The Journal of Business Communication*, vol.38, no.2, pp153-183.
- Mawby, R C 2002, *Policing Images: Policing, communication and legitimacy*, Willian, Uffculme Cullompton, Devon.
- Metzler, M S 2001, 'Responding to the legitimacy problems of big tobacco: An analysis of the people of Philip Morris' image advertising campaign', *Communication Quarterly*, vol.49, no.4, pp336-381.
- Meyer, J W & Rowan, B 1977, 'Institutionalised organisations: Formal structure as myth and ceremony', *American Journal of Sociology*, vol.83, no.2, pp340-363.
- Miller, D & Friesen, P H 1982, 'The longitudinal analysis of organisations: A methodological perspective', *Management Science*, vol.28, no.9, pp1013-1034.
- Miller, K 2007, 'Racial profiling and postmodern society: police responsiveness, image maintenance, and the left flank of police legitimacy', *Journal of Contemporary Criminal Justice*, vol.23, no.3, pp248-262.
- Moriarty, S 2005, 'Visual Semiotics Theory', in M Smith, S Moriarty, G Barbatsis & K Kenney (eds.), *Handbook of Visual Communication: Theory, Methods, and Media*, Lawrence Earlbaum Associates, Mahwah, NJ, pp227-243.
- Neu, D, Warsame, H & Pedwell, K 1998, 'Managing public impressions: Environmental disclosures in annual reports', *Accounting, Organisations and Society*, vol.23, no.3, pp265-282.
- New Zealand Police (2000, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2001, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2002, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2003, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2004, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2005, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2006, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Police (2007, June), *Annual Report*, Wellington, New Zealand.
- New Zealand Treasury 2009, 'Preparing the annual report: Guidance and requirements for Departments', Wellington, New Zealand.
- O'Donovan, G 1999, 'Managing legitimacy through increased corporate reporting: An exploratory study', *Interdisciplinary Environmental Review*, vol.1, no.1, pp63-99.
- Ogden, S & Clarke, J 2005, 'Customer disclosures, impression management and the construction of legitimacy', *Accounting, Auditing & Accountability Journal*, vol.18, no.3, pp313-345.
- Oliver, C 1991, 'Strategic responses to institutional processes', *Academy of Management Review*, vol.16, no.1, pp145-179.
- Preston, A M, Wright, C & Young, J J 1996, 'Imag[in]ing annual reports', *Accounting, Organisations and Society*, vol.21, no.1, pp113-37.
- Quaintance, L 2004, 'Police in firing line again over 111 response', *Sunday Star Times*, Edition A, 31 October, p3.

- Russ, G S 1991, 'Symbolic communication and image management on organizations', in R A Gaicalone & P Rosenfeld (eds.), *Applied impression management: How image-making affects managerial decisions*, Sage, Newbury Park, California.
- Ryan, B, Scapens, R W & Theobald, M 2002, *Research method and methodology in finance and accounting*, Thomson, London.
- Samkin, G & Schneider, A 2010, 'Accountability, narrative reporting and legitimation: The case of a New Zealand public benefit entity', *Accounting, Auditing & Accountability Journal*, vol.23, no.2, pp256-289.
- Savage, A & Callaghan, J H 2007, 'Animal testing and legitimization: Evidence of social investment and corporate disclosure', *Accounting and the Public Interest*, vol.7, no. 1, pp93-123.
- Sellnow, T L, Ulmer, R R & Snider, M 1998, 'The compatibility of corrective action in organizational crisis communication', *Communication Quarterly*, vol.46, no. 1, pp60-74.
- Skolnick, J H & McCoy, C 1984, 'Police accountability and the media', *American Bar Foundation Research Journal*, vol.9, no.3, pp521-557.
- Smith, D J 2007, 'New challenges to police legitimacy', in A Henry & D J Smith (eds.), *Transformations of policing*, Ashgate Publishing, Hampshire, England.
- Suchman, M C 1995, 'Managing legitimacy: Strategic and institutional approaches', *Academy of Management Review*, vol.20, no.3, pp571-610.
- Sunshine, J & Tyler, T R 2003, 'The role of procedural justice and legitimacy in shaping public support for policing', *Law & Society Review*, vol.37, no.3, pp513-547.
- Svensson, P 2009, 'Embracing left and right: image repair and crisis communication in a polarized ideological milieu', *Management Communication Quarterly*, vol.22, no.4, pp555-576.
- The Daily News 2000, 'Race a big issue for tomorrow's leaders', *The Daily News*, 13 June, p1.
- The Dominion Post 2003, 'Coroner to reopen Wallace inquest', *The Dominion Post*, Edition 2, 10 July, p4.
- The Dominion Post 2004, 'Abuse of power and trust in macho force', *The Dominion Post*, Edition 2, 31 January, p4.
- The Evening Post 2000, 'The shooting of Steven Wallace', *The Evening Post*, 3 May, p1.
- The Evening Post 2002a, 'Fatal police shooting reckless, lawyers says', *The Evening Post*, 22 January, p5.
- The Evening Post 2002b, "Trial by jury the only satisfactory course", *The Evening Post*, 21 June, p1.
- The New Zealand Herald 2006, 'Police saw Asher's plea as "rubbish"', *The New Zealand Herald*, 20 January, p1.
- The New Zealand Herald 2007a, 'Rickards faces new claim of sex on bonnet of police car', *The New Zealand Herald*, 3 March, p2.
- The New Zealand Herald 2007b, 'Louise Nicholas case – woman who could bring down Rickards', *The New Zealand Herald*, 11 August, p1.
- The Press 2000, 'Police shooting policy', *The Press*, Edition 2, 9 May, p6.
- The Press 2004, 'Examining a culture', Opinion, *The Press*, 18 February, p1.
- The Southland Times 2004a, 'A gross error of judgment', Opinion, *The Southland Times*, 22 October 2004, p1.
- The Southland Times 2004b, 'In case of emergency', *The Southland Times*, Edition 2, 30 October, p6.
- Trotter, C 2000, 'Maori martyrdom is not a fitting end for Steven Wallace', *The Independent*, 23 August, p1.

- Tyler, T R 2004, 'Enhancing Police Legitimacy', *The ANNALS of the American Academy of Political and Social Science*, vol.593, no.1, pp84-99.
- Tyler, T R 2006, 'Psychological perspectives on legitimacy and legitimation', *Annual Review of Psychology*, vol.57, pp375-400.
- Tyler, T R & Fagan, J 2008, 'Legitimacy and cooperation: why do people help the police fight crime in their communities?', *Ohio State Journal of Criminal Law*, vol.6, pp231-275.
- UMR Research Limited 2007, 'What the New Zealand public want and expect from their police in the 21st century', UMR/New Zealand Police, Wellington.
- van der Stoep, L 2006, 'She called 111 and was mocked', *Sunday Star Times*, Edition A, 24 September, p5.
- Waikato Times 2000, 'Waitara's link with the past', *Waikato Times*, Edition 2, 5 May, p6.
- Waikato Times 2002, 'All kiwis losers after Waitara', *Waikato Times*, 10 December, p1.
- Waikato Times 2004, 'Family hears missing daughter's 111 call', *Waikato Times*, Edition 2, 21 October, p2.