

# The Ministry of Accounting

By Nathan Salsbery, Partner

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Growing up as a preacher's kid, I heard no shortage of talk about Christian ministry. The stories of visiting missionaries and the ministry accounts shared by keynote speakers at large conferences inspired me. The messages almost always centered on what many consider to be "actual" ministry: preaching, teaching, and evangelism. I heard countless invitations to listen carefully for God's call to ministry, and assumed they meant strictly to be a pastor or an evangelist. Based on my understanding at the time, it seemed anything outside those lines was not as important.

As I headed off to college I actually did feel a call to preach the Gospel of Jesus Christ, but I resented the fact that members of my dad's church assumed I would follow his lead into pastoral ministry. In my late-adolescent streak of rebellion, I delayed my theological studies and decided to study finance and accounting. (Yes, I know, I like to live dangerously.)

There was another, practical reason I chose to pursue a career as a CPA, however. Growing up, I often observed ministries without sufficient expertise in managing and accounting for their finances. The church financial scandals that became front-page news in the 1980s were also etched in my mind. Too many ministries overemphasized the more public aspects of ministry and underemphasized the behind-the-scenes work that protected its overall integrity.

A few years later, after I'd started my career as a CPA, I began seminary studies while serving part-time as associate pastor at my church. While reading the account of the poor widow's offering in Mark 12:41-44, I recalled an event I had witnessed as a teenager that vividly demonstrated the vital ministry of properly handling offerings given to the Church.

There was an 80-year-old widow at our church, Ms. Carter, who lived on very little. At the time, our church collected a building fund offering each Sunday in two metal buckets placed at the front of the sanctuary. While the songs were playing, people would come forward and place their gifts in the containers.

One particular Sunday, Ms. Carter made her way up front to give a gift during the last song. In her frailty, it took her some time to get out of her seat and make her way, and the last song had ended by the time she reached the front of the sanctuary. Yet what happened next ministered to the congregation as much as any song.

Ms. Carter had brought a glass jar filled with coins she must have been saving for some time. As she arrived at the metal bucket, she opened the lid of the jar and poured her offering out. The sound of her coins hitting the bottom of the pail reverberated throughout the room. Except for the sound of coins hitting metal, the room was silent. Everyone knew they had just witnessed something special. I remember thinking that I had just observed what Jesus saw when the poor widow gave her two small copper coins.

How do you measure the value of Ms. Carter's gift? It clearly was worth more than the mere total of the coins she placed in the bucket that Sunday morning. In recalling Ms. Carter's offering, I realized that careful handling and accounting for such a gift, given from the heart of an individual to the Lord, is a sacred trust and ministry. Each member of the Church is called to minister with his or her respective gifts. As Apostle Paul teaches in 1 Corinthians 12, we are one body with many parts. We should not place premiums or discounts on the various parts of the body. If you serve as an accountant or treasurer at your Church, be encouraged by the importance of your ministry role in the Body of Christ. Even more, be soberly mindful of the sacred ministry with which the Lord has entrusted you.

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## About the Author

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Nathan is a partner in the Colorado Springs and Denver offices and serves as the firm's Executive Vice President for the West region. For nearly 20 years, Nathan has provided various assurance and consulting services to numerous types of nonprofit organizations, and he is a certified fraud examiner. Nathan serves as a Board member and Treasurer for the Christian Leadership Alliance. He also has 10 years of nonprofit industry experience serving part-time as Associate Pastor at his local church, and has earned a Master of Divinity degree with an emphasis in church and ministry leadership.

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