

Financial Accountability in the Church

2 Corinthians 8:16–24
Frank Walker, Ph.D.

Not only must we, as the people of God, learn the gracious art of generosity, but we must also manage our finances without an appearance of impropriety. This is true of individual believers and churches. A common problem for churches is putting money into the hands of individuals without proper oversight, and it's even worse when churches allow their pastors to control the money. This should never be.

Although Billy Graham had his faults, dealing with money wasn't one of them. Early in his ministry, he assembled a board of Christian businessmen to handle everything related to it. Its accounts, along with Billy Graham's personal finances, were audited annually and made public, and everyone who worked for the Billy Graham organization was salaried.

In today's text, the apostle Paul set the standard for financial accountability and transparency. He mentioned three individuals who helped him with this, along with many others who assisted them. This evening, we'll consider what we learn from Paul and his fellow workers.

Titus

The first man Paul mentioned in this evening's text was Titus. Verses 16 and 17 say, *But thanks be to God, which put the same earnest care into the heart of Titus for you. For indeed he accepted the exhortation; but being more forward, of his own accord he went unto you.*

Titus was a much more remarkable man than we generally give him credit for. Earlier, we saw that Paul sent him back to Corinth both to get updated information about what was going on there (he was concerned about the impact of his harsh letter) and to observe the church's response firsthand. Before leaving for Corinth, Titus wasn't particularly optimistic toward this church. It seems he was even reluctant to go there because his expectations were low. But as soon as he arrived, he found the opposite of what he expected. To his surprise, the Corinthians received him warmly. In the previous chapter of 2 Corinthians, Paul said that they comforted and refreshed him and gave him great joy, resulting in a complete transformation of Titus' attitude toward them.

This takes us to today's text in which Paul thanked the Lord for changing Titus's mind, giving him the same concern and love for the Corinthians that he had. In fact, Titus was so willing to help

the Corinthians that he not only received Paul’s invitation to go back but would have done so anyway. He was eager to go. That’s what the word *forward* in verse 17 means.

Here we should note two things. One is the simple fact that Paul, who had spent a lot of time and effort to promote financial generosity among the churches, especially regarding the special collection for Jerusalem, didn’t actually take part in collecting or managing it. He knew his enemies too well, especially the false teachers who were annoying the Corinthians. They were looking for chinks in his armor, and he didn’t want to give them anything to complain about. He didn’t even want them to imagine any impropriety. Verses 20 and 21 say, *Avoiding this, that no man should blame us in this abundance which is administered by us: providing for honest things, not only in the sight of the Lord, but also in the sight of men.*

Second, Paul was so concerned about getting this part of his ministry right that he sent to Corinth the one man he knew would represent him better than anyone else. That’s what he meant in verse 23, where he called Titus his *partner and fellowhelper*. This is the only place in the New Testament where Paul spoke of another minister of the gospel as his partner, probably suggesting that these two men enjoyed an especially close and harmonious working relationship. In fact, one commentator wrote, “Paul’s heart was virtually cloned in that of Titus.” He also said that Titus was Paul’s “soul brother.”

Having someone like this to work with is always a blessing. We should all have a close Christian friend to encourage us in our labors.

Thus, Paul sent someone that both he and the Corinthians trusted. There was no lording it over the flock, just an amazing display of love for God’s people and work.

The Brother

As we move on, we find that Paul described his next helper simply as *the brother* — not ‘a brother,’ but ‘the brother.’ This unnamed assistant is the subject of verses 18 through 21 of our text.

Over the years, students of the Bible have expressed various opinions about who this brother was. In the past, Luke was their favorite. He was, after all, a frequent companion of Paul during his travels, and many think he might also have been Titus’ biological brother. But since the word *brother* doesn’t necessarily imply a family connection, recent commentators have suggested other individuals, including Barnabas, Timothy, Silas, Mark, Aristarchus, Apollos and others, including the men whose names appear in Acts 20:4 as Paul’s companions on his trip to Jerusalem. Regarding these recent suggestions, Apollos stands out. He had previously ministered in Corinth, and his name, which appears frequently in 1 Corinthians, cannot be found in 2 Corinthians at all.

In the end, we don't have enough information about *the brother* to identify him with any certainty. Luke and Apollos are the most likely candidates, but who knows? This person could have been just about anyone.

Even so, Paul told us three things about this man that help us understand his character and work. First, the brother had a powerful reputation in the churches for his commitment to the gospel of Jesus Christ. Verse 18 says that his *praise is in the gospel throughout all the churches*. He had a track record of faithfulness to Jesus Christ and his Word.

Second, this brother was chosen by the churches not only to travel with Titus to Corinth but also to carry its financial gift from Corinth to Jerusalem. The churches chose him; the apostles didn't appoint him. They apparently chose him by voting for him, since the Greek word translated *chosen* in verse 19 literally means to 'stretch out the hand.' The abiding principle of the New Testament is that the Lord gives his people the authority to choose who will rule over them, as long as they meet the Biblical qualifications. When deacons were needed in the early church, the congregation sought out seven men to serve as deacons, which the apostles then placed over them (Acts 5). And in Acts 11, the church at Antioch sent its initial offering to Jerusalem through Barnabas and Saul (v. 30), apparently having selected these men for the work.

The order goes like this: the Holy Spirit calls men to serve in specific roles, the church acknowledges the Holy Spirit's call on these men, and then the church's elders appoint them or set them apart for the work. Our text shows the same pattern. The churches chose this brother, according to verse 19, but in verse 18 says that Paul and his companions sent him to do the work.

And third, Paul never lost sight of the goal of all ministry. Why did he send Titus and this brother to work together in Corinth? Why did he oversee their labor? According to verse 19, it was for *the glory of the same Lord* and to affirm the Corinthians' readiness of mind. God's glory must always be our chief and highest goal in everything; and in pursuing his glory, we must also fulfill our responsibility to do his will.

Our Brother

The third person whose help Paul enlisted is identified only as *our brother* in verse 22, which says, *And we have sent with them our brother, whom we have oftentimes proved diligent in many things, but now much more diligent, upon the great confidence which I have in you.*

Naturally, we face the same problem here that we had in verse 18, viz., identifying who this person was. But in this case, it's even harder because we don't have enough information to make a decent guess. The only thing we know for sure about this man is that he had proven himself under

Paul's watchful eye, which suggests that he had sat directly under Paul's ministry and was probably one of his companions, perhaps even a minister in training.

Whoever this brother was, it's important to note that Paul tested him and found him faithful before committing him to the work. It's always a good idea to test people before giving them positions of responsibility. Paul specifically required that deacons be tested in 1 Timothy 3:10, which says, *And let these also first be proved; then let them use the office of a deacon, being found blameless.* But this principle applies to more than just deacons. Jesus said, *His lord said unto him, Well done, thou good and faithful servant: thou hast been faithful over a few things, I will make thee ruler over many things: enter thou into the joy of thy lord* (Matt. 25:21). Servants must prove themselves in little things before being given bigger things to do. So, having tested this brother, Paul was confident that he would continue to prove himself useful in the future as he had in the past.

At this point, Paul retraced his steps and gave us a little more information about all three men. In verse 23 he called Titus his *partner and fellowhelper*. We've already addressed this, so nothing more needs to be said here. But then he described the other two men as *messengers of the churches*. This is helpful because the word translated *messengers* is the Greek word for apostles. An apostle, as you know, is someone who has been commissioned to speak and act in place of another. Jesus' apostles spoke and acted for him. And remember that Paul was an apostle of the Sanhedrin, commissioned by Judaism's highest ruling body, to arrest Christians in Damascus before Jesus arrested him and made him his own apostle. In other words, the word *apostle* doesn't necessarily designate an apostle of Jesus Christ. A person is the apostle of whoever authorizes him to act in his name. The two brothers in our text were apostles of the churches. The churches had commissioned them to take a collection for the church at Jerusalem and deliver it.

Verse 23 uses another curious phrase — *the glory of Christ* — but it isn't perfectly clear what it refers to. The translators of the KJV seemed to think that it was a description of the brothers, perhaps including Titus. They even added the word *and*, which appears in italics, to make this clear. But *the glory of Christ* could just as well refer to the churches that sent these brothers. Without the word *and*, this makes the most sense. But even this isn't the whole story. Why? Because we can't really separate the church from its members and servants. The Lord delights in both. Concerning individual believers, Psalm 35:27 says, *Let the LORD be magnified, which hath pleasure in the prosperity of his servant.* And Psalm 149:4 expresses the Lord's pleasure in his covenant community: *For the LORD taketh pleasure in his people: he will beautify the meek with salvation.*

The Lord blesses us with possessions and property so that we can use his gifts to glorify him. But the things he blesses us with can just as easily become snares that get in our way. We have to be careful.

This is especially true regarding the ministry. Churches focus on the spiritual truths of the gospel but stop short of addressing the ordinary things we have to deal with every day. A sort of practical Gnosticism has taken over and opened the door for all kinds of abuse. I'm sure we've all heard the horrible stories of popular preachers who were guilty of malfeasance and the misappropriation of funds. Many of them have huge bank accounts, multiple mansions, private jets, and a lot more.

Not only should church leaders not take advantage of God's people and their generosity, but we must also do everything in our power to show that we act above board and openly with the Lord's money.

The apostle Paul was well aware of these dangers and Satan's clever attempts to destroy the church through them. So, he took steps to maintain accountability and separate himself from even the slightest suggestion of wrongdoing. He was, as Jesus said, wise as a serpent harmless as a dove (Matt. 10:16).

Every believer should do likewise — not just church officers. We should use everything God gives us to honor him. This doesn't mean we can't enjoy the fruit of our labors. The Lord commands us to do so. But we must deliberately exalt the giver of every good and perfect gift as we seek to advance his work in a fallen world. This is how we apply the gospel to our money. Amen.