



Overview

There are two kinds of audits - internal and external. An internal audit is you doing the tests, checks and balances that an external auditor might perform. A monthly review should assure you that from a bookkeeping viewpoint all is well.

All bank accounts should be reconciled with the bank statement

- This should be done on a regular basis as soon as possible after receiving the statement. Performing an audit is not dependent on reconciling the bank statement but there is a higher probability of error when the reconciliation is not performed.
- Print the report and post the reconciliation

Reports to run as of the last day of month or for a period:

Property Reports, Ledger Balances

Bank Reports, Bank Balance Breakdown

Tenant Reports, Tenant Balances sorted by Ledger, for all tenants (current, future, past, inactive)

Bank Reports, Check Register (with Destroyed)

Bank Reports, Check Register Details

Bank Reports, Deposit Register Details

Bank Reports, Bank Activity

GL, Reconcile Bank Account, Reconciliation Report after reconciling each bank account

Review the list of "Uncleared Deposits and Other Additions" and "Uncleared Checks and Other Subtractions" for items that will never show up on a future bank statement.

Bank Reports, Split Deposits - if the bank reconciliation lists any.

Ledger Reports, Trial Balance or Balance Sheet - consolidate for all ledgers (be sure to include inactives)

Ledger Reports, Cash Analysis Suspect

Tenant Reports, Tenant Balances, Limit to Balance - Open Credits not equal to 0.

Unit Reports, Rental Analysis

Things to look for on the reports:

- Ledger Balances - scan down the balances - are any negative? Is the sum or the Distribution Reserve in line with the sum of the Balances?
- Tenant Balances - are there tenants with open credits and unpaid charges? Should those open credits be used to pay off charges? Are there any negative open credits?
- Bank Balance Breakdown - are there any negative balances? Any unreconciled items that will never be seen by the bank?

Comparisons:

Assumptions: 2 bank accounts, no security deposits held by owners

1. Tenant Open Credits on Trial Balance with Open Credits on Tenant Balance.
2. Security Deposits on Trial Balance (or Balance Sheet) with Deposits on Tenant Balance and with Ledger Fund Details on Bank Balance Breakdown for Escrow bank account. If they don't balance run the Cash Analysis (Suspect) report from Ledger Reports. This will identify monies that need to be moved from one bank account to another.
3. Total of Ledger Fund Details on Bank Balance Breakdown for checking bank account, minus the Management Group balance, with Total from Ledger Balances report plus open credits from Tenant Balances.
4. Available Balance on Bank Balance Breakdown with Available Balance from Reconciliation Report.

Assumptions: 2 bank accounts, some security deposits held by owners

1. Tenant Open Credits on Trial Balance (or Balance Sheet) with Open Credits on Tenant Balance.
2. Security Deposits on Trial Balance with Ledger Fund Details on Bank Balance Breakdown for Escrow bank account.
3. Total of Ledger Fund Details on Bank Balance Breakdown for checking bank account, minus the Management Group balance, with Total from Ledger Balances report plus open credits from Tenant Balances plus other liabilities from Balance Sheet.
4. Available Balance on Bank Balance Breakdown with Available Balance from Reconciliation Report.

Assumptions: 1 bank account, no security deposits held by owners

1. Tenant Open Credits on Trial Balance (or Balance Sheet) with Open Credits on Tenant Balance.
2. Security Deposits on Trial Balance with Deposits on Tenant Balance.
3. Total of Ledger Fund Details on Bank Balance Breakdown for checking bank account, minus the Management Group balance, with Total from Ledger Balances report plus open credits from Tenant Balances plus Security Deposits from Tenant Balances plus other liabilities from Balance Sheet.
4. Available Balance on Bank Balance Breakdown with Available Balance from Reconciliation Report.

Assumptions: 1 bank account, some security deposits held by owners

1. Tenant Open Credits on Trial Balance (or Balance Sheet) with Open Credits on Tenant Balance.
2. Total of Ledger Fund Details on Bank Balance Breakdown for checking bank account, minus the Management Group balance, with Total of Ledger Balances plus open credits from Tenant Balances plus Security Deposits from Trial Balance plus other liabilities from Balance Sheet.
3. Available Balance on Bank Balance Breakdown with Available Balance from Reconciliation Report.

Assumptions: 1 bank account, all security deposits held by owners

1. Tenant Open Credits on Trial Balance (or Balance Sheet) with Open Credits on Tenant Balance.
2. Total of Ledger Fund Details on Bank Balance Breakdown for checking bank account, minus the Management Group balance, with Total of Ledger Balances plus open credits from Tenant Balances plus other liabilities from Balance Sheet.
3. Available Balance on Bank Balance Breakdown with Available Balance from Reconciliation Report.

Audit Worksheet
2 bank accounts, no security deposits held by owner

1.	a. Tenant Open Credits on Trial Balance (or Balance Sheet)		c. Open Credits on Tenant Balances
2.	a. Security Deposits on Trial Balance (or Balance Sheet)	b. Ledger Fund Details on BBB	c. Security Deposits on Tenant Balances
3.	a. Ledger Fund Details on BBB-checking b. – Mgmt Group balance on BBB _____		c. Total on Ledger Balances Report d. + Open Credits on Tenant Balances e. + other liabilities from Balance Sheet _____
4. 3 way	a. Bank Book Balance on BBB-Checking Available Bank Balance on BBB-Checking	b. Ending Bank Book Balance on Bank Account Activity-Checking	c. Available Balance on Bank Rec-Checking
5. 3 way	a. Bank Book Balance on BBB-Escrow Available Bank Balance on BBB-Escrow	b. Ending Bank Book Balance on Bank Account Activity-Escrow	c. Available Balance on Bank Rec-Escrow

Step by Step

2 bank accounts, no security deposits held by owner

When running dated reports, use the same date - either today's date or the date of the most recent bank reconciliation.

1. Go to <<Reports, Miscellaneous Reports>>.
Select Report Name: Chart of Accounts.
Click <Compile> and print or preview on screen.
Note the items under Liabilities that have a "Yes" in the Escrow column – those are the accounts that PROMAS considers to be security deposits. (This may include Last Month's Rent, Pet Deposit, Security Deposits, etc.)
2. Go to <<Reports, Ledger Reports>>
Select Report Name: Trial Balance (or Balance Sheet)
Set the date.
The Active, No Posting, and Inactive checkboxes should be marked. The Owners, Properties and Management Groups checkboxes should be marked, Mark the Consolidate Financial Statement checkbox.
Click <Compile>
Enter the Tenant Open Credit amount in box 1a and box 3 line d.
Enter the amounts in Security Deposit accounts in box 2a. (This may include Last Month's Rent, Pet Deposit, Security Deposits with Interest, Security Deposits with no Interest, etc.)
3. Still in <<Reports, Ledger Reports>>, select Report Name: Balance Sheet
Leave date the same.
The Inactive and Consolidate Financial Statement checkboxes should be marked, unmark the Management Group checkbox.
Click <Compile>.
Note any amounts under Liabilities, such as Tax or Set Aside (or Security Deposit Transfer -see note on next page) (not Tenant Open Credits). Enter those in box 3e.
4. Go to <<Reports, Tenant Reports>>.
Select Report Name: Tenant Balances
Mark the Future Tenants, Past Tenants and Inactive Tenants checkboxes so all checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total open credits amount in box 1c.
Enter the total security deposit amount in box 2c.
5. Go to <<Reports, Property Reports>>.
Select Report Name: Ledger Balances.
Be sure the Active, No Posting and Inactive checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total balance amount in box 3c.

6. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Balance Breakdown. Restrict bank to your checking (rental escrow) bank account. Click <Compile> and preview on screen or print. Enter the Ledger Fund Details total in box 3 line a. Find the Ledger listing for the management group. Enter that amount in box 3 line b. Go to the last page. Enter the Bank Book Balance amount and the Available balance amount in box 4a.
7. Still in <<Reports, Bank Reports>>, Bank Balance Breakdown report, restrict bank to the escrow (security deposit escrow) bank account. Click <Compile> and preview on screen or print. Go to the last page. Enter the Ledger Fund Details total in box 2b. Enter the Bank Book Balance amount and the Available balance amount in box 5a.
8. Go to <<GL, Reconcile Bank Account>>. Select the Checking bank account. Set the date to the date of the reports. Enter the Opening Balance amount in the Closing Balance field. Click <Report> and preview on screen. Go to the last page of the report. Enter the Available Balance amount in 4c.
9. Close back to the Reconciliation function. Select the Escrow bank account. Enter the Opening Balance amount in the Closing Balance field. Click <Report> and preview on screen. Go to the last page of the report. Enter the Available Balance amount in 5c.
10. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Activity. Make the beginning and ending date your report date. Click <Compile>. Enter the Ending Bank Book Balance amount for the Checking bank in box 4b. Enter the Ending Bank Book Balance amount for the Escrow bank in box 5b

Comparisons: Boxes 1-5:

- 1a = 1c
- 2a = 2b = 2c
- 3 a-b = 3 c+d+e
- 4a = 4b = 4c
- 5a = 5b = 5c

NOTE: Security Deposit Transfer should not show up on the Balance Sheet under liabilities. If it does, it means security deposit funds were not moved between the checking bank account and the escrow bank account. Try running the Cash Analysis (suspect) report to determine where the discrepancies lie.

Audit Worksheet

2 bank accounts, some security deposits held by owner

1.	a. Tenant Open Credits on Trial Balance (or Balance Sheet)		c. Open Credits on Tenant Balances
2.	a. Security Deposits on Trial Balance (or Balance Sheet)		c. Ledger Fund Details on BBB
3.	a. Ledger Fund Details on BBB b. — Mgmt Balance on BBB _____		c. Total on Ledger Balances Report d. + Open Credits on Tenant Balances e. + other owner liabilities from Balance Sheet _____
4. 3 way	a Bank Book Balance on BBB-Checking Available Bank Balance on BBB-Checking	b Ending Bank Book Balance on Bank Account Activity-Checking	c. Available Balance on Bank Rec-Checking
5. 3 way	a Bank Book Balance on BBB-Escrow Available Bank Balance on BBB-Escrow	b Ending Bank Book Balance on Bank Account Activity-Escrow	c. Available Balance on Bank Rec-Escrow

Step by Step

2 bank accounts, some security deposits held by owner

When running dated reports, use the same date - either today's date or the date of the most recent bank reconciliation.

1. Go to <<Reports, Miscellaneous Reports>>.
Select Report Name: Chart of Accounts.
Click <Compile> and print or preview on screen.
Note the items under Liabilities that have a "Yes" in the Escrow column – those are the accounts that PROMAS considers to be security deposits. (This may include Last Month's Rent, Pet Deposit, Security Deposits, etc.)
2. Go to <<Reports, Ledger Reports>>
Select Report Name: Trial Balance (or Balance Sheet)
Set the date.
The Active, No Posting, and Inactive checkboxes should be marked. The Owners, Properties and Management Groups checkboxes should be marked, Mark the Consolidate Financial Statement checkbox.
Click <Compile>
Enter the Tenant Open Credit amount in box 1a and box 3 line d.
Enter the amounts in Security Deposit accounts in box 2a. (This may include Last Month's Rent, Pet Deposit, Security Deposits with Interest, Security Deposits with no Interest, etc.)
3. Still in <<Reports, Ledger Reports>>, select Report Name: Balance Sheet
Leave date the same.
The Inactive and Consolidate Financial Statement checkboxes should be marked, unmark the Management Group checkbox.
Click <Compile>.
Note any amounts under Liabilities, such as Tax or Set Aside (or Security Deposit Transfer -see note on next page) (not Tenant Open Credits). Enter those in box 3e.
4. Go to <<Reports, Tenant Reports>>.
Select Report Name: Tenant Balances
Mark the Future Tenants, Past Tenants and Inactive Tenants checkboxes so all checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total open credits amount in box 1c.
5. Go to <<Reports, Property Reports>>.
Select Report Name: Ledger Balances.
Be sure the Active, No Posting and Inactive checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total balance amount in box 3c.

6. Go to <<Reports, Bank Reports>>.
 - Select Report Name: Bank Balance Breakdown.
 - Restrict bank to your checking (rental escrow) bank account.
 - Click <Compile> and preview on screen or print.
 - Enter the Ledger Fund Details total in box 3 line a.
 - Find the Ledger listing for the management group. Enter that amount in box 3 line b.
 - Go to the last page. Enter the Bank Book Balance amount and the Available balance amount in box 4a.

7. Still in <<Reports, Bank Reports>>, Bank Balance Breakdown report, restrict bank to the escrow (security deposit escrow) bank account.
 - Click <Compile> and preview on screen or print.
 - Go to the last page.
 - Enter the Ledger Fund Details in box 2c.
 - Enter the Bank Book Balance amount and the Available balance amount in box 5a.

8. Go to <<GL, Reconcile Bank Account>>.
 - Select the Checking bank account.
 - Set the date to the date of the reports.
 - Enter the Opening Balance amount in the Closing Balance field.
 - Click <Report> and preview on screen.
 - Go to the last page of the report.
 - Enter the Available Balance amount in 4c.

9. Close back to the Reconciliation function.
 - Select the Escrow bank account.
 - Enter the Opening Balance amount in the Closing Balance field.
 - Click <Report> and preview on screen.
 - Go to the last page of the report.
 - Enter the Available Balance amount in 5c.

10. Go to <<Reports, Bank Reports>>.
 - Select Report Name: Bank Activity.
 - Make the beginning and ending date your report date.
 - Click <Compile>.
 - Enter the Ending Bank Book Balance amount for the Checking bank in box 4b.
 - Enter the Ending Bank Book Balance amount for the Escrow bank in box 5b

Comparisons: Boxes 1-5:

- 1a = 1c
- 2a = 2c
- 3 a-b = 3 c+d+e
- 4a = 4b = 4c
- 5a = 5b = 5c

NOTE: Security Deposit Transfer should not show up on the Balance Sheet under liabilities. If it does, it means security deposit funds were not moved between the checking bank account and the escrow bank account. Try running the Cash Analysis (suspect) report to determine where the discrepancies lie.

Audit Worksheet
1 bank account, no security deposits held by owner

1.	a. Tenant Open Credits on Trial Balance (or Balance Sheet)		c. Open Credits on Tenant Balances
2.	a. Security Deposits on Trial Balance (or Balance Sheet)		c. Security Deposits on Tenant Balances
3.	a. Ledger Fund Details on BBB b. — Mgmt Balance on BBB _____		c. Total on Ledger Balance Report d. + Open Credits on Tenant Balances e. + Security Deposits on Tenant Balances f. + other owner liabilities from Balance Sheet _____
4. 3-way	a Bank Book Balance on BBB Available Bank Balance on BBB	b Ending Bank Book Balance on Bank Account Activity	c Available Balance on Bank Reconciliation

Step by Step

1 bank account, no security deposits held by owner

When running dated reports, use the same date - either today's date or the date of the most recent bank reconciliation.

1. Go to <<Reports, Miscellaneous Reports>>.
Select Report Name: Chart of Accounts.
Click <Compile> and print or preview on screen.
Note the items under Liabilities that have a "Yes" in the Escrow column – those are the accounts that PROMAS considers to be security deposits. (This may include Last Month's Rent, Pet Deposit, Security Deposits with Interest, Security Deposits with no Interest, etc.)
2. Go to <<Reports, Ledger Reports>>
Select Report Name: Trial Balance (or Balance Sheet)
Set the date.
The Active, No Posting, and Inactive checkboxes should be marked. The Owners, Properties and Management Groups checkboxes should be marked, Mark the Consolidate Financial Statement checkbox.
Click <Compile>
Print the report, as you will need other information from it.
Enter the Tenant Open Credit amount in box 1a.
Enter the amounts in Security Deposit accounts in box 2a. (This may include Last Month's Rent, Pet Deposit, Security Deposits, etc.)
3. Still in <<Reports, Ledger Reports>>, select Report Name: Balance Sheet
Leave date the same.
The Inactive and Consolidate Financial Statement checkboxes should be marked, unmark the Management Group checkbox.
Click <Compile>.
Note any amounts under Liabilities, such as Tax or Set Aside (not Tenant Open Credits). Enter those in box 3 line f.
4. Go to <<Reports, Tenant Reports>>.
Select Report Name: Tenant Balances
Mark the Future Tenants, Past Tenants and Inactive Tenants checkboxes so all checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total open credits amount in box 1c and box 3 line d.
Enter the total security deposit amount in box 2c and in box 3e.
5. Go to <<Reports, Property Reports>>.
Select Report Name: Ledger Balances.
Be sure the Active, No Posting and Inactive checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total balance amount in box 3c.

6. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Balance Breakdown. Click <Compile> and preview on screen or print. Enter the Ledger Fund Details total in box 3 line a. Find the Ledger listing for the management group. Enter that amount in box 3 line b. Go to the last page. Enter the Bank Book Balance amount and the Available balance amount in box 4a.
7. Go to <<GL, Reconcile Bank Account>>. Select the Checking bank account. Set the date to the date of the reports. Enter the Opening Balance amount in the Closing Balance field. Click <Report> and preview on screen. Go to the last page of the report. Enter the Available Balance amount in 4c.
8. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Activity. Make the beginning and ending date your report date. Click <Compile>. Enter the Ending Bank Book Balance amount for the Checking bank in box 4b.

Comparisons: Boxes 1-4:

$$1a = 1c$$

$$2a = 2c$$

$$3a - b = 3c + d + e + f$$

$$4a = 4b = 4c$$

Audit Worksheet

1 bank account, some security deposits held by owner

1.	a. Tenant Open Credits on Trial Balance (or Balance Sheet)		c. Open Credits on Tenant Balances
2.	a. Ledger Fund Details on BBB b. — Mgmt Balance on BBB _____	c. Total on Ledger Balance Report d. + Open Credits on Tenant Balances e. + Security Deposits on Trial Balance (or Balance Sheet) f. + other owner liabilities from Balance Sheet _____	c. Total on Ledger Balance Report d. + Open Credits on Tenant Balances e. + Security Deposits on Trial Balance (or Balance Sheet) f. + other owner liabilities from Balance Sheet _____
3. 3-way	a Bank Book Balance on BBB Available Bank Balance on BBB	b Ending Bank Book Balance on Bank Account Activity	c Available Balance on Bank Reconciliation

Step by Step

1 bank account, some security deposits held by owner

When running dated reports, use the same date - either today's date or the date of the most recent bank reconciliation.

1. Go to <<Reports, Miscellaneous Reports>>.
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Click <Compile> and print or preview on screen.
Note the items under Liabilities that have a "Yes" in the Escrow column – those are the accounts that PROMAS considers to be security deposits. (This may include Last Month's Rent, Pet Deposit, Security Deposits with Interest, Security Deposits with no Interest, etc.)
2. Go to <<Reports, Ledger Reports>>
Select Report Name: Trial Balance (or Balance Sheet)
Set the date.
The Active, No Posting, and Inactive checkboxes should be marked. The Owners, Properties and Management Groups checkboxes should be marked, Mark the Consolidate Financial Statement checkbox.
Click <Compile>
Print the report, as you will need other information from it.
Enter the Tenant Open Credit amount in box 1a.
Enter security deposit amounts in box 2e.
3. Still in <<Reports, Ledger Reports>>, select Report Name: Balance Sheet
Leave date the same.
The Inactive and Consolidate Financial Statement checkboxes should be marked, unmark the Management Group checkbox.
Click <Compile>.
Note any amounts under Liabilities, such as Tax or Set Aside (not Tenant Open Credits). Enter those in box 2f.
4. Go to <<Reports, Tenant Reports>>.
Select Report Name: Tenant Balances
Mark the Future Tenants, Past Tenants and Inactive Tenants checkboxes so all checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total open credits amount in box 1c and box 2d.
5. Go to <<Reports, Property Reports>>.
Select Report Name: Ledger Balances.
Be sure the Active, No Posting and Inactive checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total balance amount in box 2c.

6. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Balance Breakdown. Click <Compile> and preview on screen or print. Enter the Ledger Fund Details total in box 2a. Find the Ledger listing for the management group. Enter that amount in box 2 line b. Go to the last page. Enter the Bank Book Balance amount and the Available balance amount in box 3a.
7. Go to <<GL, Reconcile Bank Account>>. Select the Checking bank account. Set the date to the date of the reports. Enter the Opening Balance amount in the Closing Balance field. Click <Report> and preview on screen. Go to the last page of the report. Enter the Available Balance amount in 3c.
8. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Activity. Make the beginning and ending date your report date. Click <Compile>. Enter the Ending Bank Book Balance amount for the Checking bank in box 3b.

Comparisons: Boxes 1-3:

$$1a = 1c$$

$$2 a-b = 2 c+d+e+f$$

$$3a = 3b = 3c$$

Audit Worksheet

1 bank account, all security deposits held by owner

1.	a. Tenant Open Credits on Trial Balance (or Balance Sheet)		c. Open Credits on Tenant Balances
2.	a. Ledger Fund Details on BBB b. — Mgmt Balance on BBB _____		c. Total on Ledger Balances Report d. + Open Credits on Tenant Balances e. + other owner liabilities from Balance Sheet _____
3. 3 way	a. Bank Book Balance on BBB Available Bank Balance on BBB	b	c
		Ending Bank Book Balance on Bank Account Activity	Available Balance on Bank Rec

Step by Step

1 bank account, all security deposits held by owner

When running dated reports, use the same date - either today's date or the date of the most recent bank reconciliation.

1. Go to <<Reports, Miscellaneous Reports>>.
Select Report Name: Chart of Accounts.
Click <Compile> and print or preview on screen.
Note the items under Liabilities that have a "Yes" in the Escrow column – those are the accounts that PROMAS considers to be security deposits. (This may include Last Month's Rent, Pet Deposit, Security Deposits with Interest, Security Deposits with no Interest, etc.)
2. Go to <<Reports, Ledger Reports>>
Select Report Name: Trial Balance (or Balance Sheet)
Set the date.
The Active, No Posting, and Inactive checkboxes should be marked. The Owners, Properties and Management Groups checkboxes should be marked, Mark the Consolidate Financial Statement checkbox.
Click <Compile>
Enter the Tenant Open Credit amount in box 1a.
3. Still in <<Reports, Ledger Reports>>, select Report Name: Balance Sheet
Leave date the same.
The Inactive and Consolidate Financial Statement checkboxes should be marked, unmark the Management Group checkbox.
Click <Compile>.
Note any amounts under Liabilities, such as Tax or Set Aside (not Tenant Open Credits). Enter those in box 2e.
4. Go to <<Reports, Tenant Reports>>.
Select Report Name: Tenant Balances
Mark the Future Tenants, Past Tenants and Inactive Tenants checkboxes so all checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total open credits amount in box 1c and box 2d.
5. Go to <<Reports, Property Reports>>.
Select Report Name: Ledger Balances.
Be sure the Active, No Posting and Inactive checkboxes are marked.
Click <Compile> and preview on screen.
Go to the last page.
Enter the total balance amount in box 2c.

6. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Balance Breakdown. Click <Compile> and preview on screen or print. Enter the Ledger Fund Details total in box 2a. Find the Ledger listing for the management group. Enter that amount in box 2b. Go to the last page. Enter the Available Balance in box 3a. Enter the Bank Book Balance amount also in box 3a.
7. Go to <<GL, Reconcile Bank Account>>. Select the Checking bank account. Set the date to the date of the reports. Enter the Opening Balance amount in the Closing Balance field. Click <Report> and preview on screen. Go to the last page of the report. Enter the Available Balance amount in 3c.
8. Go to <<Reports, Bank Reports>>. Select Report Name: Bank Activity. Make the beginning and ending date your report date. Click <Compile>. Enter the Ending Bank Book Balance amount for the Checking bank in box 3b.

Comparisons: Boxes 1-3:

$$1a = 1c$$

$$2a - b = 2c + d + e$$

$$3a = 3b = 3c$$