



Comptroller of the Currency
Administrator of National Banks

Washington, DC 20219

To: All *Comptroller's Handbook* Subscribers

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The enclosed booklet, "Consigned Items and Other Customer Services," is part of an ongoing revision of the *Comptroller's Handbook*. This booklet covers internal controls and other safeguards relating to bank customer services. Specifically, it addresses the issuance of consigned items, such as U.S. savings bonds and commemorative coins; customer safekeeping activities, such as the rental of safe deposit box facilities and the safekeeping of collateral; and collection department services.

This booklet extends the OCC's Supervision by Risk philosophy to consigned items and other customer services. Of the OCC's nine categories of risk, one category, transaction risk, is discussed as it relates to these activities. The booklet also includes procedures to be used in conducting a review of a national bank's customer services activities. Because the nature and scope of these activities differ among banks, examiners should use their own judgment in deciding which procedures are relevant to a particular bank.

If you have questions regarding this booklet, please contact the Office of the Chief National Bank Examiner at (202) 874-5350.

To order more copies of this booklet, please send your request and \$15 for each booklet to the Comptroller of the Currency, PO 70004, Chicago, IL 60673-0004.