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Comptroller of the Currency  
Administrator of National Banks

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Washington, DC 20219

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**To:** Chief Executive Officers of National Banks, All Examining Personnel, and Comptroller's Handbook Subscribers

The enclosed booklet, "Large Bank Supervision," is part of an ongoing update and revision of the *Comptroller's Handbook*. It replaces the "Large Bank Supervision" booklet dated July 1998.

This handbook provides updated guidance and procedures that examiners use when supervising large and complex mid-sized national banks. The major revisions to this handbook include:

- Establishing minimum examination standards that examiners use when reviewing internal and external audit functions.
- Incorporating the principles of functional supervision as set forth in the Gramm-Leach-Bliley Act of 1999.
- Integrating the information technology assessment into the safety and soundness examination process.

If you have any questions regarding this booklet, please contact the Core Policy Division at (202) 874-5350.

To order additional copies of the booklet, please send your request and \$15 for each booklet to the Office of the Comptroller of the Currency, P.O. Box 70004, Chicago, IL 60673-0004 or you can order on-line at the OCC's web site at [www.occ.treas.gov](http://www.occ.treas.gov).