

ABOUT THE AUTHOR

Paul J. Sobel, CPA, CIA, has 25 years of auditing experience at four Fortune 500 companies and a major international public accounting firm. He is currently Vice-President, Internal Audit for Mirant Corporation, an international energy company based in Atlanta, Georgia. Prior to that he was Vice-President, Risk Assessment, for Aquila, Inc., an international energy company based in Kansas City, Missouri. He is a frequent speaker on ERM topics at conferences around the country and achieved Distinguished Faculty honors as an instructor of seminars for the Institute of Internal Auditors. During his career with Arthur Andersen, Mr. Sobel gained extensive experience performing and managing financial statement and risk-based internal audits. He was active in firm-wide initiatives, including the development of the firm's risk assessment methodology and training. He also contributed to and instructed in the firm's risk consulting essentials course, and participated in the development of a risk management diagnostic tool. Mr. Sobel's career also included the Audit Director position at Harcourt Brace publishers in Orlando, Florida, and the International Audit Manager position with PepsiCo, based in Purchase, New York. He is a graduate of Washington University in St. Louis, Missouri, and is active in the Institute of Internal Auditors, both at the national and local levels.