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Montgomery/
Prince George's
County Chapter

Program Title	**Ethics Workshop – MD, Washington DC, and VA**
Location	KPMG LLP 1801 K Street NW, Washington, DC 20006
Date	December 15, 2026
Start Time	9:00 am
End Time	1:00 pm
Program Description	The accounting profession is undergoing rapid transformation as emerging technologies and evolving regulatory requirements reshape how CPAs serve clients, employers and the public. Today's CPAs must not only understand the laws, regulations and ethical standards governing the profession, but also navigate the unique ethical challenges created by artificial intelligence and other emerging technologies. This Virginia Board of Accountancy (VBOA)-approved ethics course provides a comprehensive examination of both the regulatory framework governing CPAs in Virginia and the ethical responsibilities associated with the use of generative and agentic AI. Participants will explore the foundations of professional ethics, the role of the Virginia Board of Accountancy, and the statutes, regulations and professional standards that guide CPA conduct. The course also examines how existing ethical principles apply to AI-enabled environments, including risks related to data privacy, bias, accuracy, transparency, deepfakes, and regulatory compliance. Through practical examples, case studies and real-world scenarios, participants will learn how to apply the AICPA Code of Professional Conduct to traditional ethical dilemmas as well as emerging technology-related challenges. The course reinforces that AI is a powerful assistive tool, not a substitute for professional judgment, and provides guidance on developing responsible AI usage policies that include documentation, validation, governance and staff education. By the end of the program, attendees will have a stronger understanding of Virginia's regulatory requirements, professional responsibilities and ethical decision-making frameworks, while gaining practical tools to responsibly integrate AI into their professional practice and protect the public interest.
Learning Objectives	At the conclusion of this session, you will be able to: • Explain the differences between statutes, regulations, policies and ethics. • Apply ethical judgment using the AICPA Code of Professional Conduct. • Summarize key laws and regulations governing the CPA profession in Virginia. • Identify licensure and CPE requirements for maintaining a Virginia CPA license. • Recognize the ethical implications and risks associated with the use of generative and agentic AI. • Describe how existing professional standards and regulatory requirements apply to AI usage. • Identify practical methods for ensuring the ethical, responsible and secure use of AI in professional settings. • Develop strategies and policies to govern AI use while maintaining professional integrity and client trust.

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Discussion Topics	• Virginia laws and regulations governing the CPA profession • The Virginia Board of Accountancy and its regulatory role • Licensure, firm requirements and CPE compliance • The AICPA Code of Professional Conduct and ethical decision-making • Enforcement and disciplinary considerations • Ethical gray areas and professional judgment case studies • The current state of AI in accounting • AI ethics and professional responsibility • Privacy, security, bias, transparency and accuracy risks • Deepfakes, misinformation and emerging technology concerns • Developing and implementing an effective AI governance and safe-use policy • Practical applications and case studies integrating regulatory and AI ethics considerations
Delivery Options	Group Live
CPE Credit	Workshop participants can earn 4 CPE Credits in Regulatory and Behavioral Ethics. **Note:** This Ethics session meets the CPE requirements for DC, Maryland, and VA!
Program Level	Update
Prerequisites	None
Advanced Preparation	None
Who should attend	All-level managers and executives, senior-level managers, entry-level staff, auditors, accountants, ACCAs, CMA, CPAs, CGFM, and CIA
Partners	ACCA Think Ahead; AGA Washington, DC Chapter; AGA Northern Virginia Chapter; The Institute of Internal Auditors Washington (DC); Institute of Management Accountants ima The Association of Accountants and Financial Professionals in Business Nation's Capital Chapter; NABA INC.
Pricing	• AGA MPG, AGA DC, AGA NOVA, IIA DC, and ACCA DC Members - $45 • AGA, IIA, ACCA members of other Chapters - $55 • Non-Members - $65 • Students - $30
Course Registration Link	https://form.jotform.com/262895956893180
Attendance Policy	To receive 4.0 CPE credits, you must attend for at least 3 hours and 20 minutes (200 minutes).
Meeting Policies	**Refund policy:** AGA Montgomery/PG Chapter cannot offer refunds and all transactions are final. For more information on complaints policies, please visit www.agampgc.org
Questions	If you have any questions, please email us at cavboothe@outlook.com

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Speaker



Carlos A. Otal

Carlos A. Otal, CPA, the former national managing partner, Grant Thornton LLP's Public Sector, is a seasoned executive with hands-on, real-world expertise, having navigated the practice into new service and solution areas, exponentially expanding the brand, and meaningfully growing revenue and distributable income, while managing enterprise risk and regulatory compliance. Additionally, Carlos oversaw the firm's public policy and governmental affairs and served on the executive leadership team. After the successful sale and integration of Grant Thornton Public Sector LLC to Guidehouse LLC, a portfolio investment of Veritas Capital, Carlos founded ProsimAcuitas LLC, where he brings his creative vision, analytical mindset and disciplined approach to growth-oriented professional services businesses and innovative technology companies.

As a management consultant, his experience spans the full range of advisory and assurance services — from internal and financial statement auditing to organizational and process improvement to the assessment and implementation of data analytic and enterprise systems. Prior to joining Grant Thornton (GT) in 2005, Carlos enjoyed a distinguished career of increasing responsibility and impact at Price Waterhouse/PwC/IBM and Oracle/PeopleSoft, serving numerous Fortune 500 financial institutions as well as large governmental entities.

Recently appointed to the Board of Directors of the Diné Development Corporation, he has held a number of corporate and nonprofit board positions, including the Professional Services Council (PSC) Board, and the Association of Government Accountants (AGA) National Governing Board. Carlos currently serves on the VSCPA DEI Advisory Council, is a member of the Board of Directors of the Community Foundation for Loudoun & Northern Fauquier Counties and is the chair of the Advisory Board of Arlington-based nonprofit, the Dream Project.

Carlos is graduate of the Pamplin College of Business at Virginia Tech and has a certificate in transformational leadership from the Saïd Business School at Oxford University.

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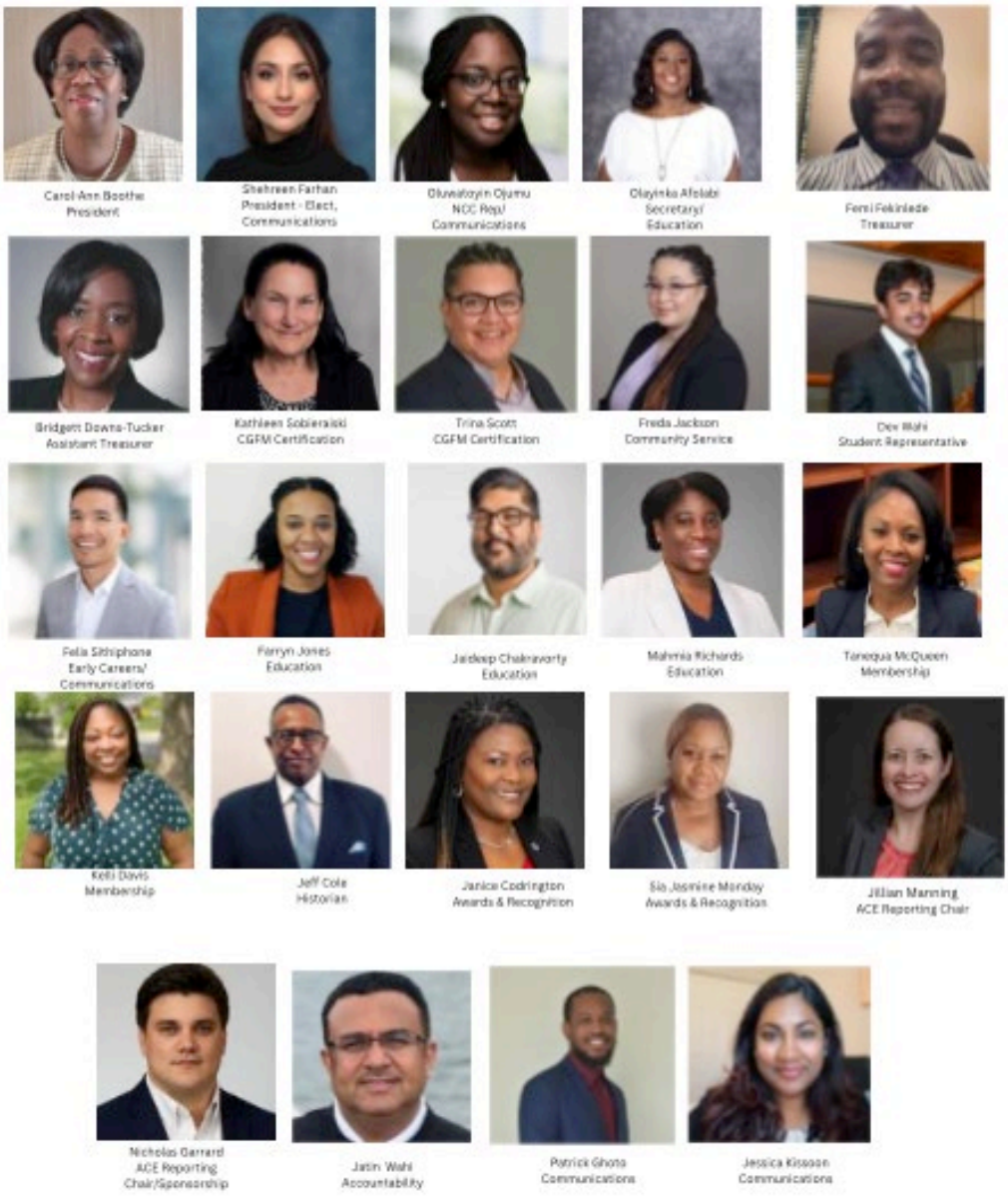
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