

FROM ALL FUNDS SHALL BE CALCULATED AND PAID ON THE SAME BASIS AND AT THE SAME RATE.

125. EXEMPTION FROM EXECUTION.

THE RIGHT OF A PERSON TO A RETIREMENT ALLOWANCE, THE RETURN OF CONTRIBUTIONS, ANY OPTIONAL BENEFIT OR DEATH BENEFIT, OR ANY OTHER RIGHT ACCRUED OR ACCRUING TO ANY PERSON UNDER THIS SUBTITLE, AND THE MONEY IN THE VARIOUS FUNDS CREATED BY THIS SUBTITLE, MAY NOT BE SUBJECT TO EXECUTION, GARNISHMENT, ATTACHMENT, OR ANY OTHER PROCESS, AND SHALL BE UNASSIGNABLE EXCEPT AS THIS SUBTITLE SPECIFICALLY PROVIDES.

126. PROTECTION AGAINST FRAUD.

ANY PERSON WHO KNOWINGLY MAKES ANY FALSE STATEMENT OR FALSIFIES OR PERMITS TO BE FALSIFIED ANY RECORD OF THIS PENSION SYSTEM IN ANY ATTEMPT TO DEFRAUD THIS SYSTEM IS GUILTY OF A MISDEMEANOR, AND SHALL BE PUNISHABLE UNDER THE LAWS OF THE STATE OF MARYLAND. IF ANY CHANGE OR ERROR IN THE RECORDS RESULTS IN ANY MEMBER OR BENEFICIARY RECEIVING FROM THIS PENSION SYSTEM MORE OR LESS THAN HE WOULD HAVE BEEN ENTITLED TO RECEIVE HAD THE RECORDS BEEN CORRECT, THE BOARD OF TRUSTEES SHALL:

(1) CORRECT THE ERROR; AND

(2) AS FAR AS PRACTICABLE, ADJUST THE PAYMENT IN A MANNER THAT THE ACTUARIAL EQUIVALENT OF THE BENEFIT TO WHICH THE MEMBER OR BENEFICIARY WAS CORRECTLY ENTITLED SHALL BE PAID.

127. LIMITATION ON MEMBERSHIP.

ANY OTHER LAW THAT PROVIDES WHOLLY OR PARTLY AT THE EXPENSE OF THE STATE OF MARYLAND FOR PENSIONS OR RETIREMENT BENEFITS FOR EMPLOYEES OF THE STATE, THEIR SURVIVING SPOUSES, OR OTHER DEPENDENTS, DOES NOT APPLY TO MEMBERS OR BENEFICIARIES OF THIS PENSION SYSTEM, THEIR SURVIVING SPOUSES, OR OTHER DEPENDENTS, EXCEPT BENEFITS FROM SOCIAL SECURITY. THIS SECTION DOES NOT APPLY TO ANY PERSON WHOSE PENSION OR RETIREMENT ALLOWANCE WAS ESTABLISHED UNDER OTHER LAW AND TO WHICH THE STATE DOES NOT CONTRIBUTE, AND IT DOES NOT APPLY TO THE BENEFICIARIES OF THAT PERSON.

128. POST COMPLIANCE AUDITS.

AT HIS DISCRETION THE LEGISLATIVE AUDITOR MAY CONDUCT AN ANNUAL AUDIT OF A FISCAL AND COMPLIANCE NATURE OF THE ACCOUNTS AND TRANSACTIONS OF THE EMPLOYEES' PENSION SYSTEM IN PLACE OF CONDUCTING THESE AUDITS ON A BIENNIAL BASIS. OFFICIALS OF THE EMPLOYEES' PENSION SYSTEM SHALL BE ADVISED WHETHER ANNUAL OR BIENNIAL AUDITS WILL BE CONDUCTED.

129. PRERETIREMENT COUNSELING SERVICE.