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GPO Box 2291U
Melbourne Vic 3001
Australia

To the employee as addressed

17 January 2019

Dear Sir/Madam

Specialty Mens Apparel Pty Ltd (Administrators Appointed)
ACN 149 766 307 ("the Company")
Trading as "Ed Harry"

We advise that Gayle Dickerson and I, Brendan Richards, of KPMG were appointed as joint and several Voluntary Administrators of the Company on 15 January 2019 pursuant to section 436A of the Corporations Act 2001 (Cth) ("the Act"). A copy of our notice of appointment lodged with the Australian Securities and Investments Commission is attached.

Enclosed is an information sheet from the Australian Securities and Investments Commission which provides general advice to employees whose employer is in voluntary administration.

This circular is to advise you about the status of your employment with the Company.

Employment during the Administration

We are examining the trading position of the Company with a view of assessing its future viability. Once determined, we will advise you of our intentions with regard to ongoing trading.

In the interim, your employment by the Company continues on the same terms and conditions that existed at the time of our appointment.

As a consequence of the appointment, the Administrators assume responsibility for the management and the control of the assets of the Company. Without the written authority of the Administrators, you must not, nor must you permit anyone else to:

- Place any orders for goods or services, unless they have been duly authorised by the Administrators or their authorised representatives as set out within this circular;
- Accept delivery of any goods or services, unless they are the subject of a duly authorised purchase order;
- Enter into any commitments with suppliers or customers;
- Make any compromise or arrangement with any creditor of the Company, including the allowance of any set-offs;
- Incur any debts or liabilities in the name of the Company or pledge the assets of the Company;
- Return any goods to suppliers;
- Make any payments; and



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- Remove any assets from the custody or control of the Company.

Every invoice, order for goods, business letter, or similar document must have the words "(Administrators Appointed)" or "(VA Appt)" immediately following the name of the Company.

All assets of the Company must be secured against theft.

We must be notified in writing immediately of all known breaches of the law or regulations (for example, health, safety, hygiene, fire, etc.).

First meeting of creditors

An initial meeting of creditors of the Company, which includes employees with claims for outstanding wages and other entitlements, will be held within eight (8) business days from the date of our appointment. At this meeting we will explain the administration process and creditors will have the opportunity to form a committee of creditors and nominate an alternative administrator if they wish. A circular to creditors will be sent shortly advising of the details of the first meeting.

Second meeting of creditors

In approximately one month, a second meeting of creditors will be held (unless an extension of the convening period is sought and approved by the Court). At the second creditor meeting, we will present the results of our investigation into the financial position of the Company and give our recommendation on the best course of action. Creditors will then be asked to consider our report and decide upon the Company's future. Creditors will be entitled to vote in favour of one of the following alternatives:

- 1 The Company execute a Deed of Company Arrangement;
- 2 The Company be voluntarily wound up; or
- 3 The Administration be concluded, in which case, control of the Company would normally revert back to their directors and we would resign as Administrators.

Your employee entitlements at the date of our appointment

As an employee, you have a statutory priority for payment for outstanding entitlements such as wages, superannuation contributions payable by the Company, holiday pay and long service leave.

Directors and other related persons also have a statutory priority for payment for these entitlements. However, their priority is subject to a statutory "cap" of \$2,000 for wages and superannuation contributions and \$1,500 for holiday pay and long service leave entitlements.

An employee's priority ranks after the Administrators' costs and remuneration but ahead of ordinary unsecured creditor claims out of the proceeds of circulating assets. To assist us in determining your claim, you will be required to complete a "formal proof of debt or claim" form which will be attached to the circular to creditors.



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Owing to the preliminary nature of my appointment, at this stage we are unable to say whether the Company will have sufficient funds to pay employee entitlements. Members of my staff will be working with the officers of the Company to understand your employee entitlements, from the available records of the Company.

The enclosed information sheet provides information concerning the Government's *Fair Entitlement Guarantee ("FEG")* scheme (formally known as *The General Employee Entitlements and Redundancy Scheme*). Please note that the FEG does not apply in a voluntary administration.

However, if the Company proceeds to liquidation, you might have standing to submit an application and be compensated for unpaid entitlements under the FEG. For further information regarding the FEG, including your eligibility, please contact the Department of Jobs and Small Business on 1300 135 040 or FEG@jobs.gov.au or visit its website at: <https://www.jobs.gov.au/fair-entitlements-guarantee-feg>.

Please email KPMG at edharry@kpmg.com.au of any change in your contact details (email, postal address etc.). If you do not, you may not receive future communications regarding the Company and your entitlements.

Confidentiality

While employed by the Company or after leaving the Company, you must not disclose (except in the proper course of your duties or as is required by law), any confidential information acquired by you about the Company and associated businesses, its products and customers to any person or organisation, including the directors of the Company, except where written permission is granted by the Administrators or their authorised representatives. You must not use any confidential information in any manner which may cause injury or loss to the Company and associated businesses.

If you leave the Company's employment you must return all property and confidential documents belonging to the Company.

Further information

We attach a copy of the Australian Securities and Investments Commission information sheet 75 "Voluntary Administration: a guide for employees", which provides further information on voluntary administrations generally and its impact on employees.

We advise that additional information can be found from the ASIC website at www.asic.gov.au.

Further correspondence with respect to your employee entitlements and other relevant matters will be forwarded to your address as per the records of the Company. Should you believe your contact details are out of date, please see a member of my staff.



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Should you have any further queries, please contact KPMG on +61 2 9335 7631 or alternatively by email to edharry@kpmg.com.au.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Brendan Richards', written over a light blue horizontal line.

Brendan Richards
Joint and Several Administrator

Enclosures:

ASIC Form 505 - Notice of appointment
Schedule of Authorised Signatories
ASIC information sheet 75 - Voluntary administration: a guide for employees
FEG eligibility fact sheet

Form 505

Corporations Act 2001
**415(1), 427(2), 427(4), 450A(1)(a),
499(2C)(a) & (b), 537(1) & (2),**
Insolvency Practice Rules (Corporations) 2016
s70-60(2)

External Administration or Controllership Appointment of an administrator or controller

Liquidator details

Registered liquidator number

339581

Registered liquidator name

BRENDAN JOHN RICHARDS

Company details

Company name

SPECIALTY MENS APPAREL PTY LTD

ACN

149 766 307

Company industry type

Retail Trade

Add a new appointment

Appointee details

Liquidator No. **339581**

Person Name

BRENDAN JOHN RICHARDS

Address

**KPMG, 'KPMG TOWER TWO COLLINS
SQUARE' 727 COLLINS STREET
DOCKLANDS VIC 3008 Australia**

Type of Appointment

**Appointed Jointly and
Severally**

Appointee details

Liquidator No. **390469**

Person Name

GAYLE DICKERSON

Address

**KPMG, 'KPMG TOWER THREE' 300
BARANGAROO AVENUE SYDNEY NSW
2000 Australia**

Type of Appointment

**Appointed Jointly and
Severally**

Appointment Details

Provide the date of appointment.

15-01-2019

Type of administrator

Administrator

Method of appointment

other appointment

Authentication

This form has been authenticated by

Name **BRENDAN JOHN RICHARDS**

This form has been submitted by

Name **Brendan John RICHARDS**

Date **15-01-2019**

Payment

You need to pay the fee (and any late fees if required) by Bpay or cheque in accordance with the instructions on your invoice

For more help or information

Web www.asic.gov.au
Ask a question? www.asic.gov.au/question
Telephone 1300 300 630



**Specialty Mens Apparel Pty Ltd (Administrators Appointed)
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Schedule of authorised signatories

Purchase Orders – Unlimited value

Brendan Richards

Signature:

A handwritten signature in black ink, appearing to read 'Brendan'.

Gayle Dickerson

Signature:

A handwritten signature in black ink that reads 'Gayle Dickerson'.

David Hardy

Signature:

A handwritten signature in black ink that reads 'David Hardy'.

Edwin Clark

Signature:

A handwritten signature in black ink that reads 'Edwin Clark'.

Gregory Pitt

Signature:

A handwritten signature in black ink that reads 'Gregory Pitt'.



ASIC

Australian Securities & Investments Commission

INFORMATION SHEET 75

Voluntary administration: a guide for employees

If a company is in financial difficulty, it can be put into voluntary administration.

This information sheet provides general information for employees of companies in voluntary administration. Employees should also read ASIC's information sheet INFO 74 *Voluntary administration: a guide for creditors*.

Who is an employee?

You are likely to be classified as an employee if you are:

- engaged by a company under an award, Certified Agreement, Australian Workplace Agreement, or a contract of employment, and
- paid a salary, wages or commission.

Contractors are not employees. They are ordinary unsecured creditors of the company.

If you are an employee who is owed money for unpaid wages, superannuation, annual leave, sick leave, long service leave, retrenchment pay or other benefits, you are a creditor of the company. You may be entitled to some or all of what you are owed in priority to the company's other creditors.

The purpose of voluntary administration

Voluntary administration is designed to resolve a company's future direction quickly. An independent and suitably qualified person (the voluntary administrator) takes full control of the company to try to work out a way to save either the company or its business.

If it isn't possible to save the company or its business, the aim is to administer the affairs of the company in a way that results in a better return to creditors than they would have received if the company had instead been placed straight into liquidation. A mechanism for achieving these aims is a deed of company arrangement.

A voluntary administrator is usually appointed by a company's directors, after they decide that the company is insolvent or likely to become insolvent. Less commonly, a voluntary administrator may be appointed by a liquidator, provisional liquidator, or a secured creditor.

A secured creditor is someone who has a charge, such as a mortgage, over company assets, to secure a debt owed by the company. Lenders usually require a charge over company assets when they provide a loan.

A company in voluntary administration may also be in receivership: see ASIC information sheet

Important note: This information sheet contains a summary of basic information on the topic. It is not a substitute for legal advice. Some provisions of the law referred to may have important exceptions or qualifications. This document may not contain all of the information about the law or the exceptions and qualifications that are relevant to your circumstances. You will need a qualified professional adviser to take into account your particular circumstances and to tell you how the law applies to you.

INFO 55 *Receivership: a guide for employees.*

The voluntary administrator's role

After taking control of the company, the voluntary administrator investigates and reports to creditors on the company's business, property, affairs and financial circumstances, and on the three options available to creditors (including employees). These are:

- end the voluntary administration and return the company to the directors' control
- approve a deed of company arrangement through which the company will pay all or part of its debts and then be free of those debts, or
- wind up the company and appoint a liquidator.

The voluntary administrator must give an opinion on each option and recommend which option is in the best interests of creditors. In doing so, the voluntary administrator tries to work out the best solution to the company's problems, assesses any proposals put forward by others for the company's future, and compares the possible outcomes of the proposals with the likely outcome in a liquidation.

A creditors' meeting is usually held about five weeks after the company goes into voluntary administration to decide on the best option. In complex administrations, the meeting may be held later if the court consents. Employees are entitled to vote at creditors' meetings. You should lodge details of your claim with the voluntary administrator before the meeting to enable you to vote.

The voluntary administrator has all the powers of the company and its directors. This includes the power to sell or close down the company's business, or sell individual assets in the lead up to the creditors' decision on the company's future.

Another responsibility of the voluntary administrator is to report to ASIC on possible offences by people involved with the company.

Employee entitlements

If the voluntary administrator continues to trade the business, they must pay out of the assets available to them ongoing wages for services provided and other employee entitlements that arise after the date of their appointment. These payments are treated as an expense of the voluntary administration.

The appointment of a voluntary administrator does not automatically terminate the employment of the company's employees. As a result, unless the voluntary administrator adopts the employment contracts or enters into new contracts of employment with employees, they are not personally liable for any employee entitlements that arise during voluntary administration.

As voluntary administration is an interim form of external administration, employee entitlements that arose prior to voluntary administration are not usually paid during voluntary administration.

How and when these employee entitlements are paid depends on the option passed at the creditors' meeting (i.e. company returned to directors, a deed of company arrangement, or liquidation).

Company returned to directors

If the company is returned to the directors, the directors will be responsible for ensuring that the company pays outstanding entitlements as they fall due. It is only in very rare circumstances that creditors will resolve to return the company to the control of its directors.

Deed of company arrangement

If creditors approve a deed of company arrangement, the priority in which outstanding employee entitlements are paid depends on the terms of the deed. Sometimes the deed proposal is for these entitlements to be paid in the same priority as in a liquidation. Other times, a different priority is proposed.

A deed of company arrangement must ensure that employees' entitlements have the same priority as in

a liquidation unless the eligible employees agree by a majority in both number and value to vary this priority.

This means that unless a variation to priority is agreed to, in a deed of company arrangement employees have the right, if there are funds left over after payment of the fees and expenses of the voluntary administrator and deed administrator, to be paid their outstanding entitlements in priority to other unsecured creditors.

Priority employee entitlements are grouped into classes and paid in the following order:

1. outstanding wages and superannuation
2. outstanding leave of absence (including annual leave and sick leave, where applicable, and long service leave), and
3. retrenchment pay.

Each class is paid in full before the next class is paid. If there are insufficient funds to pay a class in full, the available funds are paid on a pro rata basis (and the next class or classes will be paid nothing).

To find out more, see ASIC's information sheet INFO 46 *Liquidation: a guide for employees*.

Where deed proposal seeks to vary priority for employee entitlements

If a deed proposal seeks to vary the priority for employee entitlements, the voluntary administrator must call a meeting of eligible employees giving at least five business days notice of the meeting. They must give to eligible employees at the same time as the notice of meeting a statement setting out:

- their opinion about whether the proposed variation would result in the same or better outcome for employees than if the company went into liquidation
- their reasons for this opinion, and
- any other information to help them make an informed decision about varying the priority.

Before you make a decision on how to vote at the meeting of eligible employee creditors or the creditors' meeting where the decision is made whether or not to accept the deed of company arrangement proposal, make sure you understand how the deed will affect the priority of payment of your outstanding entitlements.

The General Employee Entitlements and Redundancy Scheme (GEERS)

GEERS is a basic payment scheme designed to assist employees whose employment has been terminated due to the liquidation or bankruptcy of their employer and who are owed certain employee entitlements. GEERS is administered by the Department of Education, Employment and Workplace Relations.

You are not eligible for GEERS assistance if your former employer is a company in voluntary administration or subject to a deed of company arrangement until and unless the company goes into liquidation.

If the company was subject to a deed of company arrangement in the 12 months before the liquidation and:

- the deed had a different priority for payment of outstanding claims, including employee entitlements to that in a liquidation; and/or
- the deed did not provide for the distribution of all of the company's available funds and assets;

this will affect your ability to make a claim under GEERS.

You may wish to seek independent legal advice on whether the terms of a proposed deed will affect your ability to make a claim under GEERS if the company subsequently goes into liquidation.

For more on liquidation, refer to our related information sheets (listed below).

For more on GEERS, visit www.deewr.gov.au/geers or contact the GEERS Hotline on 1300 135 040 or email GEERS@deewr.gov.au.

If the deed provides for your ongoing employment, you may wish to seek advice on how this affects payment of your outstanding entitlements.

Liquidation

If creditors resolve that the company is to be wound up, the priority given to outstanding employee entitlements in a liquidation will apply.

Employees have the right, if there are funds left over after payment of the fees and expenses of the administrator and liquidator, to be paid their outstanding entitlements in priority to other unsecured creditors.

The grouping of outstanding employee entitlements and order of payment in a liquidation is the same as discussed above.

To find out more, see ASIC's information sheet *INFO 46 Liquidation: a guide for employees*.

You may also be entitled to make a claim under GEERS when the company enters into liquidation.

Establishing your claim under a deed of company arrangement

How claims are dealt with under a deed of company arrangement depends on the deed's terms. Sometimes the deed incorporates the *Corporations Act 2001* provisions for dealing with claims in a liquidation.

Regardless of the deed's terms, if the deed administrator must pay outstanding priority employee entitlements, they may advise you beforehand how much they believe you are owed. Contact the deed administrator promptly if you disagree with their calculation.

You may be required to complete an employee entitlement claim form (this is called a 'proof of debt' in a liquidation). In this case, contact the deed administrator's office to agree and settle the amount.

You may need to provide evidence to justify your claim. It is important that you keep your pay records or other records of the terms of your employment. You may also need these records to help you complete your income tax return and establish any entitlement to GEERS if the company proceeds to liquidation.

When submitting a claim, ask the deed administrator to acknowledge receipt of your claim and advise if any further information is needed.

If the deed administrator rejects your claim after you have taken the above steps, you may wish to seek your own legal advice. This should be done promptly. Depending on the terms of the deed, you may have a limited time in which to take legal action to challenge the decision. If you have a query about the timing of the payment, discuss this with the deed administrator.

For details on proving your claim in a liquidation, see ASIC's information sheet *INFO 46 Liquidation: a guide for employees*.

Payment Summaries and Separation Certificates

Most employees require a PAYG Payment Summary (group certificate) to complete and lodge their income tax return. A Separation Certificate may also be required before an employee who loses their job can apply for social security.

If a voluntary administrator or deed administrator pays you any employee entitlements, they must provide you with a PAYG Payment Summary recording the entitlements paid and any income tax deducted. Contact the voluntary administrator or deed administrator to find out if they are going to prepare your PAYG Payment Summary for entitlements paid by the company prior to their appointment, and, if so, what period it will cover.

If you can't obtain a PAYG Payment Summary for any period, contact the Australian Taxation Office on 13 28 61 to find out how to meet your obligations.

A voluntary administrator and deed administrator must prepare a Separation Certificate for any employee whose employment is terminated during the voluntary administration or deed of company arrangement. They are not obliged to prepare one for terminations of employment that occurred prior to voluntary administration.

Contact Centrelink on 13 10 21 to find out what you should do if you can't obtain a Separation Certificate.

Creditors' committee

A creditors' committee may be formed to consult with the voluntary administrator or deed administrator, and receive reports on the conduct of their administration. In a voluntary administration, this committee is called a 'committee of creditors'. While the company is under a deed of company arrangement, it is called a 'committee of inspection'.

Employees may wish to nominate a representative to be on the committee and have a say in matters that may impact on their interests.

Queries and complaints

You should first raise any queries or complaints with the voluntary administrator/deed administrator. If this fails to resolve your concerns, including any concerns about the administrator's conduct, you can lodge a complaint with ASIC at www.asic.gov.au/complain, or write to:

ASIC Complaints
PO Box 9149
TRARALGON VIC 3844

ASIC will usually not become involved in matters of commercial judgement by a voluntary administrator or deed administrator. Complaints against companies and their officers can also be made to ASIC. For other enquiries, contact ASIC's infoline on 1300 300 630 or make an enquiry at www.asic.gov.au/question.

To find out more

For an explanation of terms used in this information sheet, see ASIC's information sheet INFO 41 *Insolvency: a glossary of terms*. For more on external administration, see ASIC's related information sheets at www.asic.gov.au/insolvencyinfosheets:

- INFO 74 *Voluntary administration: a guide for creditors*
- INFO 45 *Liquidation: a guide for creditors*
- INFO 46 *Liquidation: a guide for employees*
- INFO 54 *Receivership: a guide for creditors*
- INFO 55 *Receivership: a guide for employees*
- INFO 43 *Insolvency: a guide for shareholders*
- INFO 42 *Insolvency: a guide for directors*
- INFO 84 *Independence of external administrators: a guide for creditors*
- INFO 85 *Approving fees: a guide for creditors*

These are also available from the Insolvency Practitioners Association (IPA) website at www.ipaa.com.au. The IPA website also contains the IPA's Code of Professional Practice for Insolvency Professionals, which applies to IPA members.



Eligibility for FEG assistance

This fact sheet provides information about the eligibility requirements for the Fair Entitlements Guarantee (FEG). FEG is a basic payment scheme providing financial assistance to employees who have lost their job due to the liquidation or bankruptcy of their employer and who are owed employee entitlements which are not able to be paid by their employer or from another source. For information about what assistance is available please refer to the [What assistance can FEG provide?](#) fact sheet available on the FEG website (www.jobs.gov.au/FEG).

The FEG Act

Decisions about eligibility for FEG assistance are made in accordance with the *Fair Entitlements Guarantee Act 2012* (FEG Act). FEG may apply to a person if their employer enters liquidation or bankruptcy and the person has certain unpaid employment entitlements owing to them. For information about what assistance is available please refer to the [What assistance can FEG provide?](#) fact sheet available on the [FEG website](#) (www.jobs.gov.au/FEG).

Am I eligible?

Subject to certain exclusions, you will be eligible for FEG assistance under the FEG Act if:

- your employment has ended
- your former employer entered liquidation or bankruptcy (known as an 'insolvency event') on or after 5 December 2012
- the end of your employment:
 - was due to the insolvency of your employer, or
 - occurred less than 6 months before the appointment of an insolvency practitioner for the employer, or
 - occurred on or after the appointment of an insolvency practitioner for the employer
- you are owed employment entitlements
- you have taken reasonable steps to prove those debts in the winding up or bankruptcy of the employer
- if you were owed employment entitlements before the insolvency event occurred, you took reasonable steps to have them paid
- at the time your employment ended, you were an Australian citizen or, under the *Migration Act 1958*, the holder of a permanent visa (i.e. your current visa allows

you to live in Australia indefinitely) or special category visa (i.e. your current visa allows you to stay and work in Australia as long as you remain a New Zealand citizen)

- you have made an effective claim (see s. 14).

You must meet all of the above requirements to be eligible for FEG assistance.

Making an effective claim

You must make an effective claim to be eligible for FEG assistance. It is important that you submit your claim as soon as possible because FEG has strict time limits.

To make an effective claim, you must:

- lodge a FEG claim form
- include all mandatory information and documentation requested on the form
- lodge your claim no more than 12 months after the end of your employment or the date of the insolvency event (whichever is later) and
- lodge your claim before the discharge of your former employer's bankruptcy (if your employer was a bankrupt).

If your claim is not made within this timeframe, or does not include all required information and documentation, it will not be effective and you will not be eligible for FEG assistance.

For more information about lodging a FEG claim form, please refer to the [How do I apply for FEG assistance](#) fact sheet available on the [FEG website](#) (www.jobs.gov.au/FEG).

Exclusions from eligibility

FEG is a scheme for employees only. Other classes of workers, for example contractors and sub-

contractors, are not eligible for assistance. Contract outworkers in the textile clothing and footwear industry may be covered under a special scheme for employees in that industry.

Some classes of employees are also ineligible for FEG assistance. You will be ineligible for assistance under the FEG Act if:

- you were a director of the employer company who was also an employee of the company or you were the relative (as defined by the *Corporations Act 2001*) of a director of the employer company at any time in the 12 months before the insolvency event
- you converted from contractor status to employee status with the same employer within 6 months of the insolvency event
- your former employer was within the scope of the Special Employee Entitlement Scheme for Ansett Group Employees (s. 13).

How can you help?

Whilst information provided by the insolvency practitioner is generally relied upon, it is important that you provide as much information as possible to decide if you are eligible for FEG assistance and, if so, to work out the amount of assistance you are eligible for.

The information contained in this fact sheet is of a general nature and explains, in summary form, the intended operation of the *Fair Entitlements Guarantee Act 2012* - it is not legal advice. Where necessary, you should seek your own independent legal advice relevant to your particular circumstances. The Commonwealth does not make any representation or warranty about the accuracy, reliability, currency or completeness of the information contained in this fact sheet and is not liable for any loss resulting from any action taken or reliance made by you on the information contained in this fact sheet.

For more information about the type of information you should provide please refer to the [How do I apply for FEG assistance](#) fact sheet available on the [FEG website](http://www.jobs.gov.au/feg) (www.jobs.gov.au/feg).

Want more information?

You can contact the FEG Hotline if you would like more information about eligibility for FEG assistance. To contact the FEG Hotline:

- phone 1300 135 040 or
- email FEG@jobs.gov.au.

If you speak a language other than English, call the Translating and Interpreting Service (TIS) on 13 14 50 for free help anytime. If you speak an Indigenous language, call the Aboriginal Interpreter Service on 1800 334 944.

Further information is also available on the [FEG website](http://www.jobs.gov.au/feg) (www.jobs.gov.au/feg).