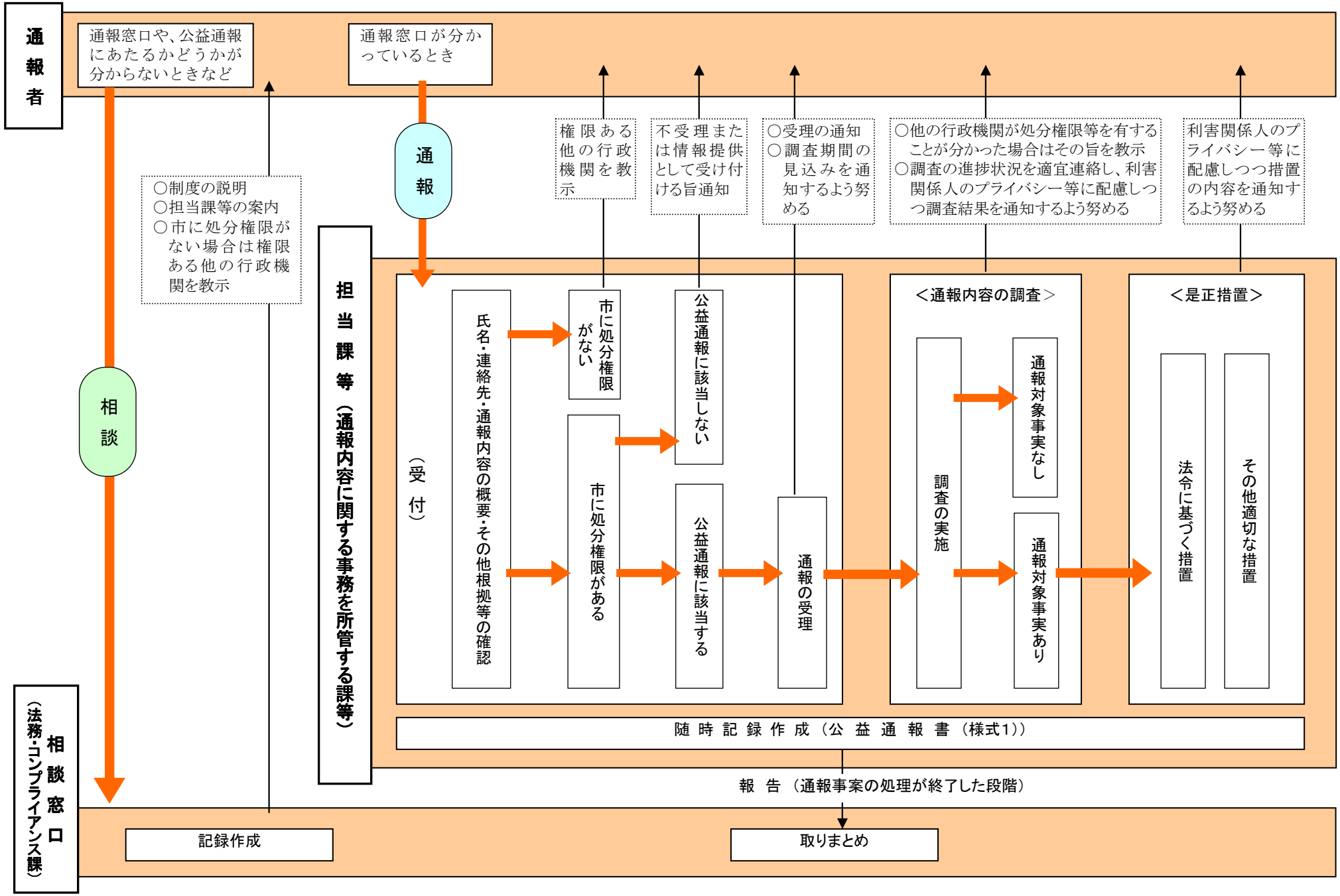外部公益通報に関する事務の流れ