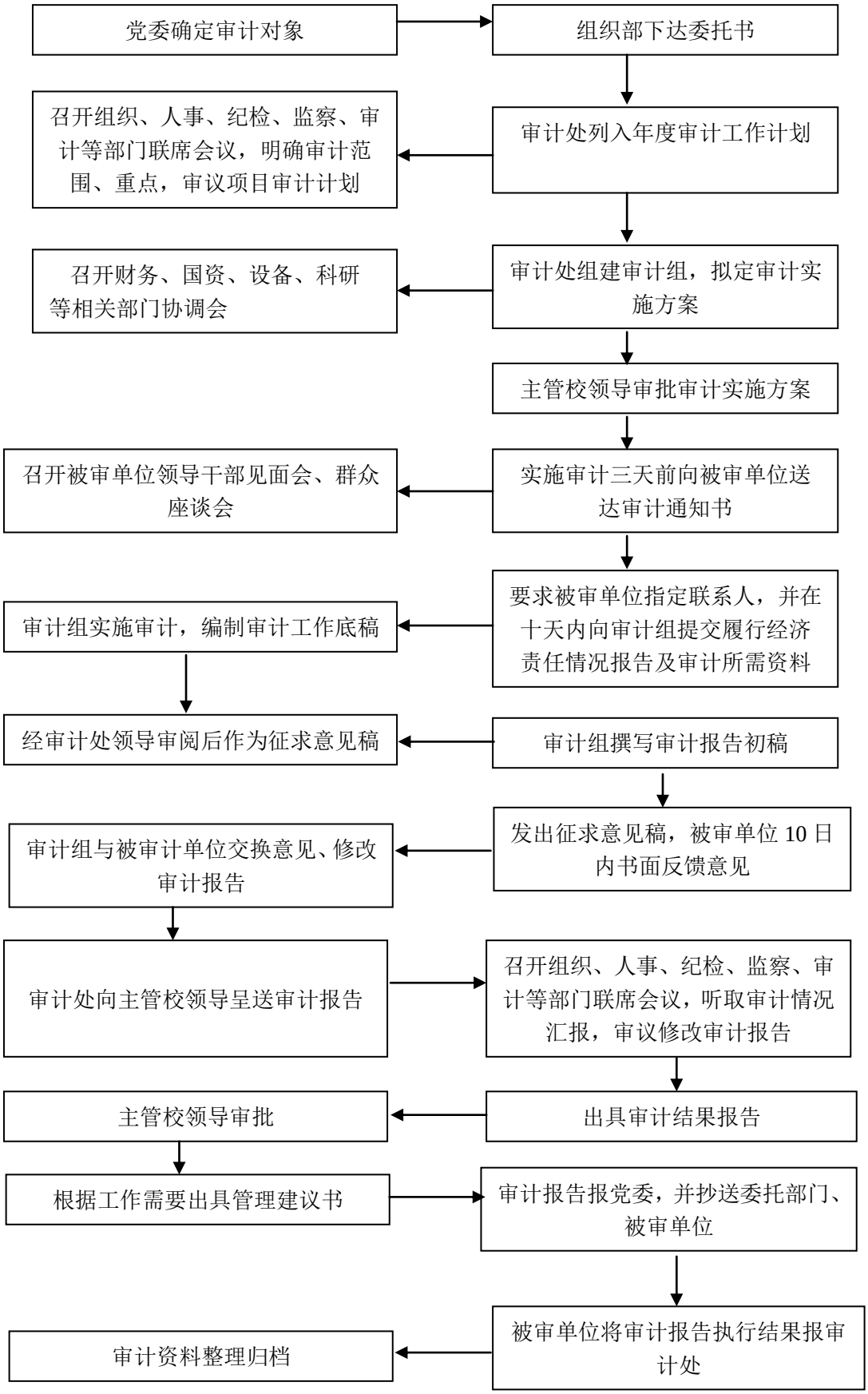干部经济责任审计流程图