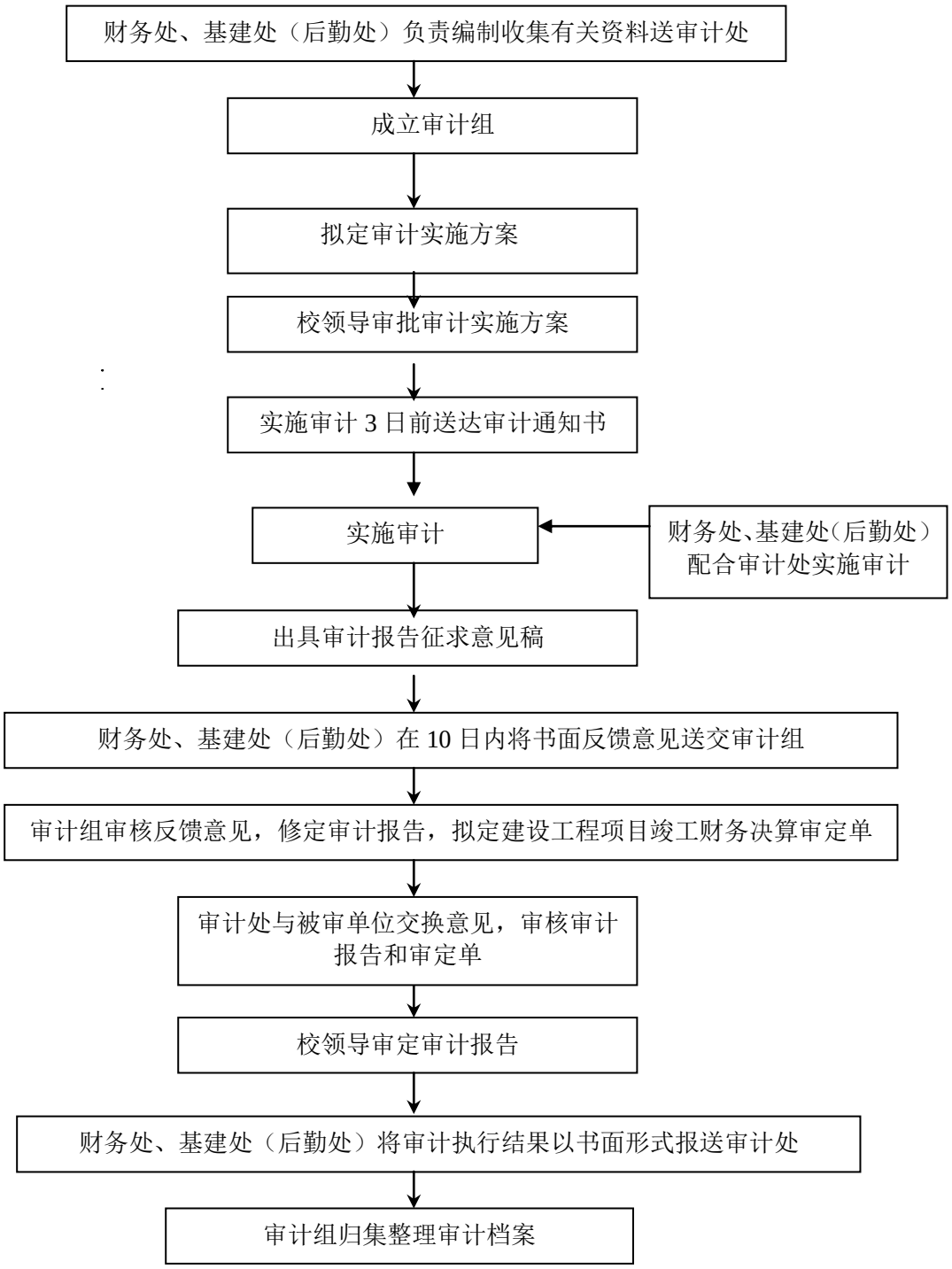建设工程项目竣工财务决算审计流程图