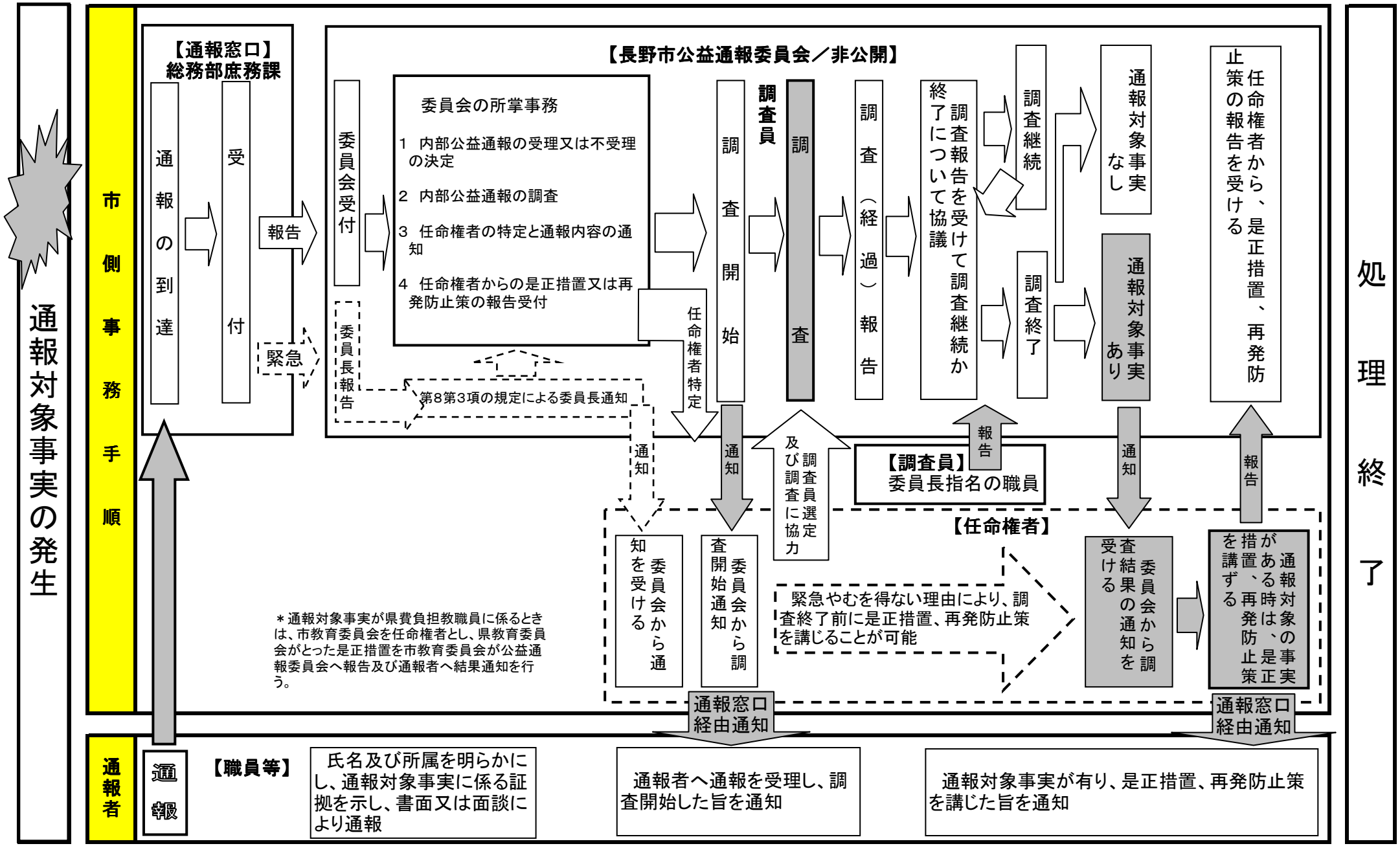内部公益通報の事務フロー