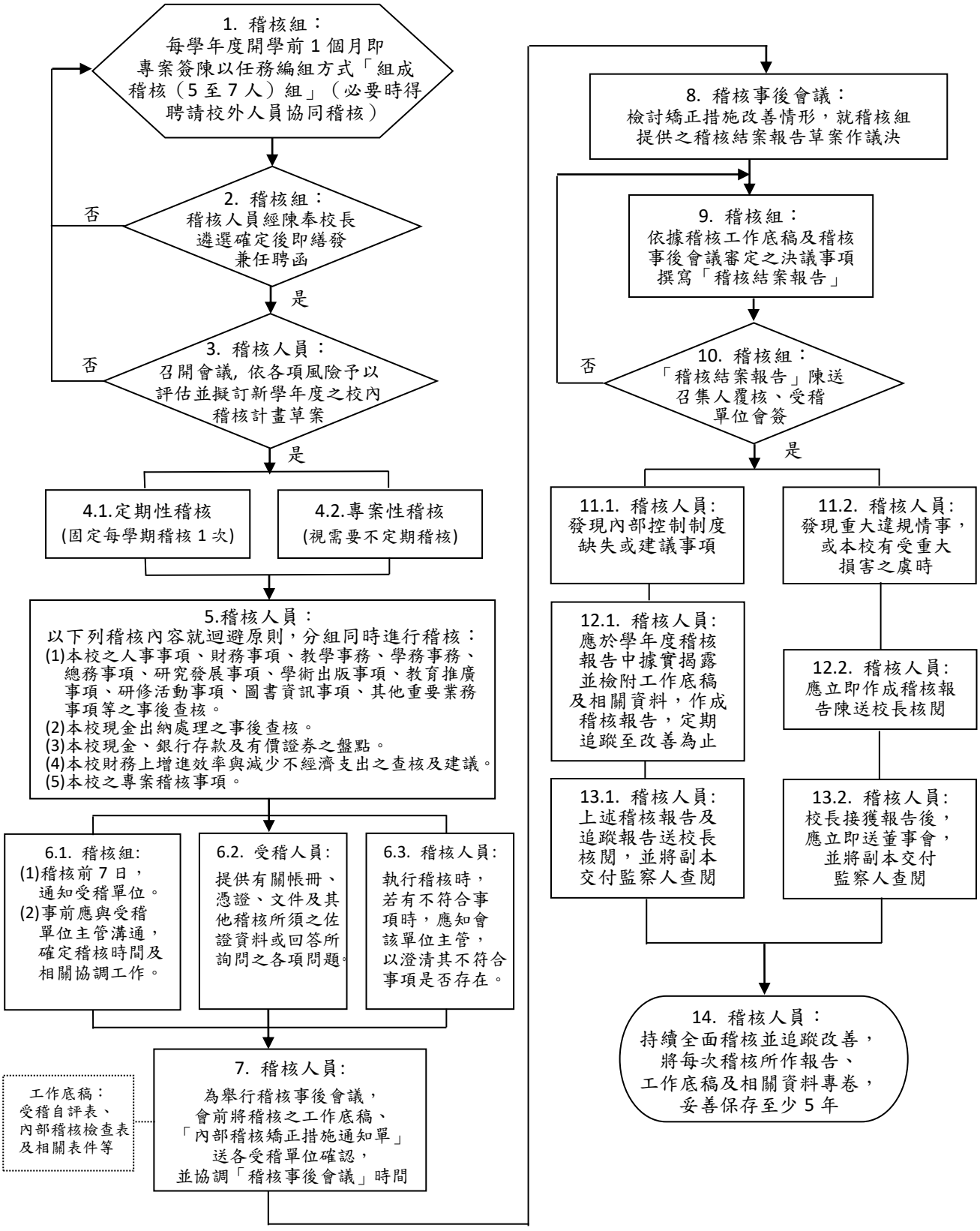法鼓文理學院 內部稽核流程圖