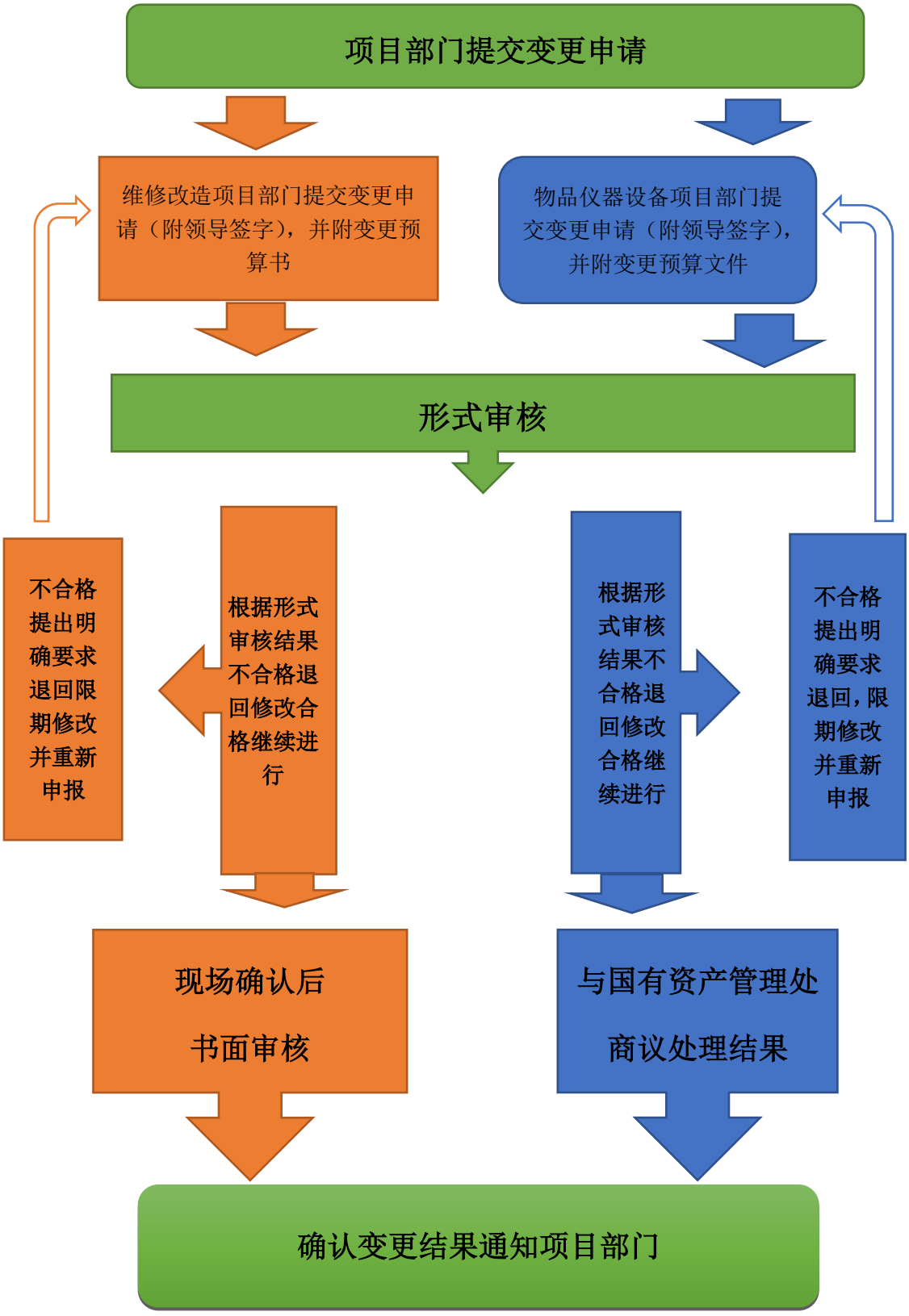审计监督项目变更工作流程