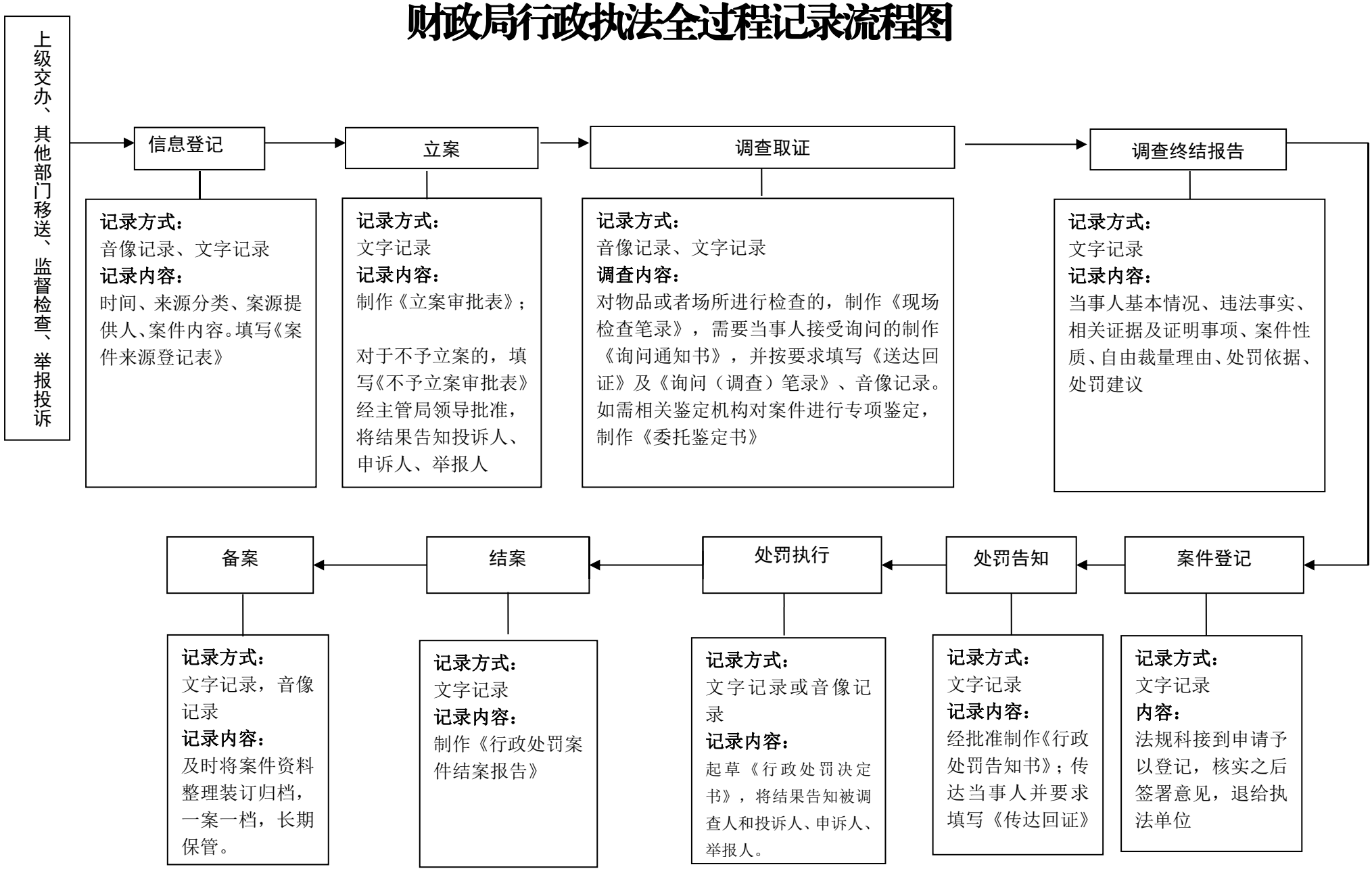财政局行政执法全过程记录流程图