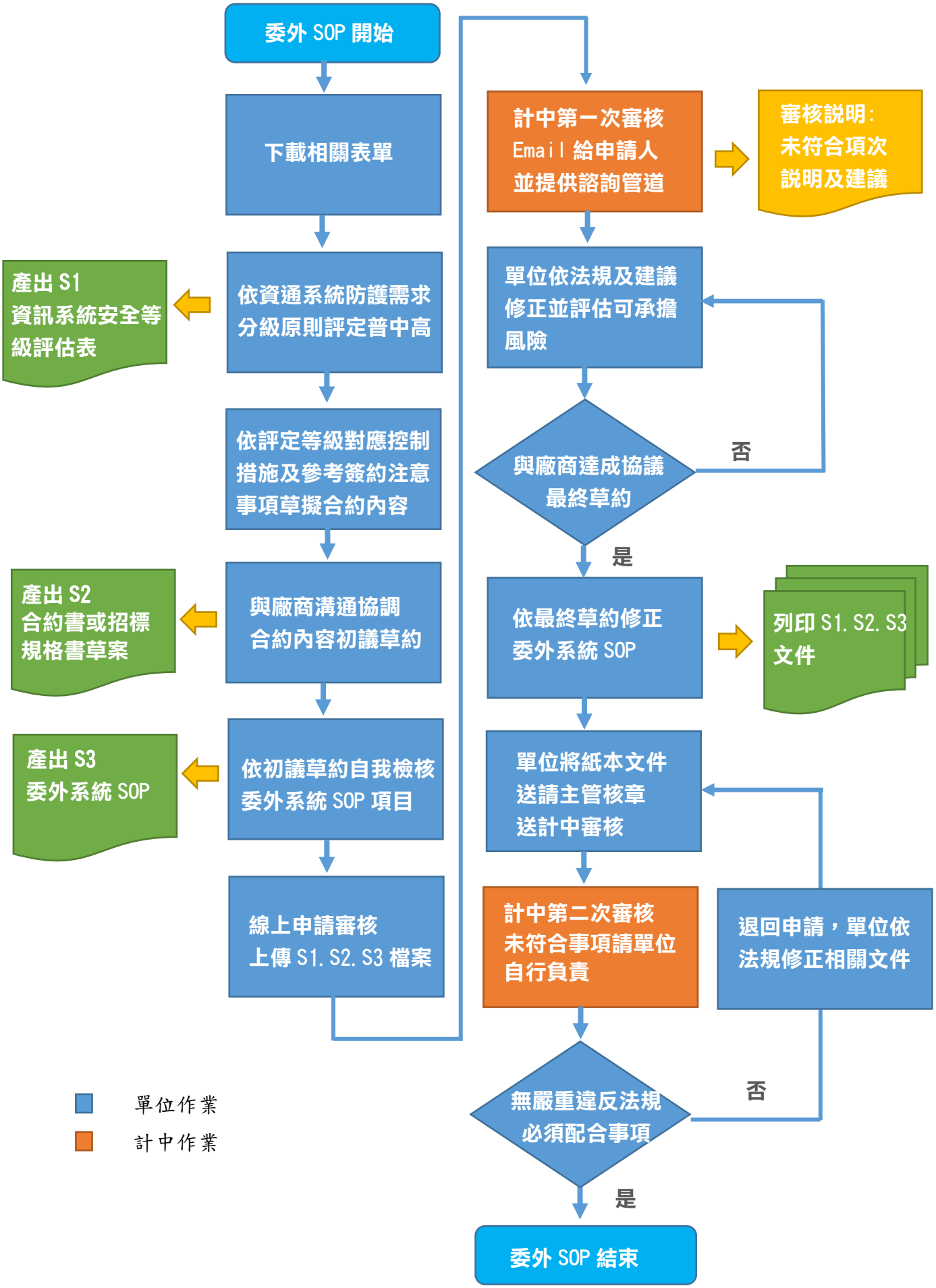委外資訊系統建置需求標準作業流程線上審核