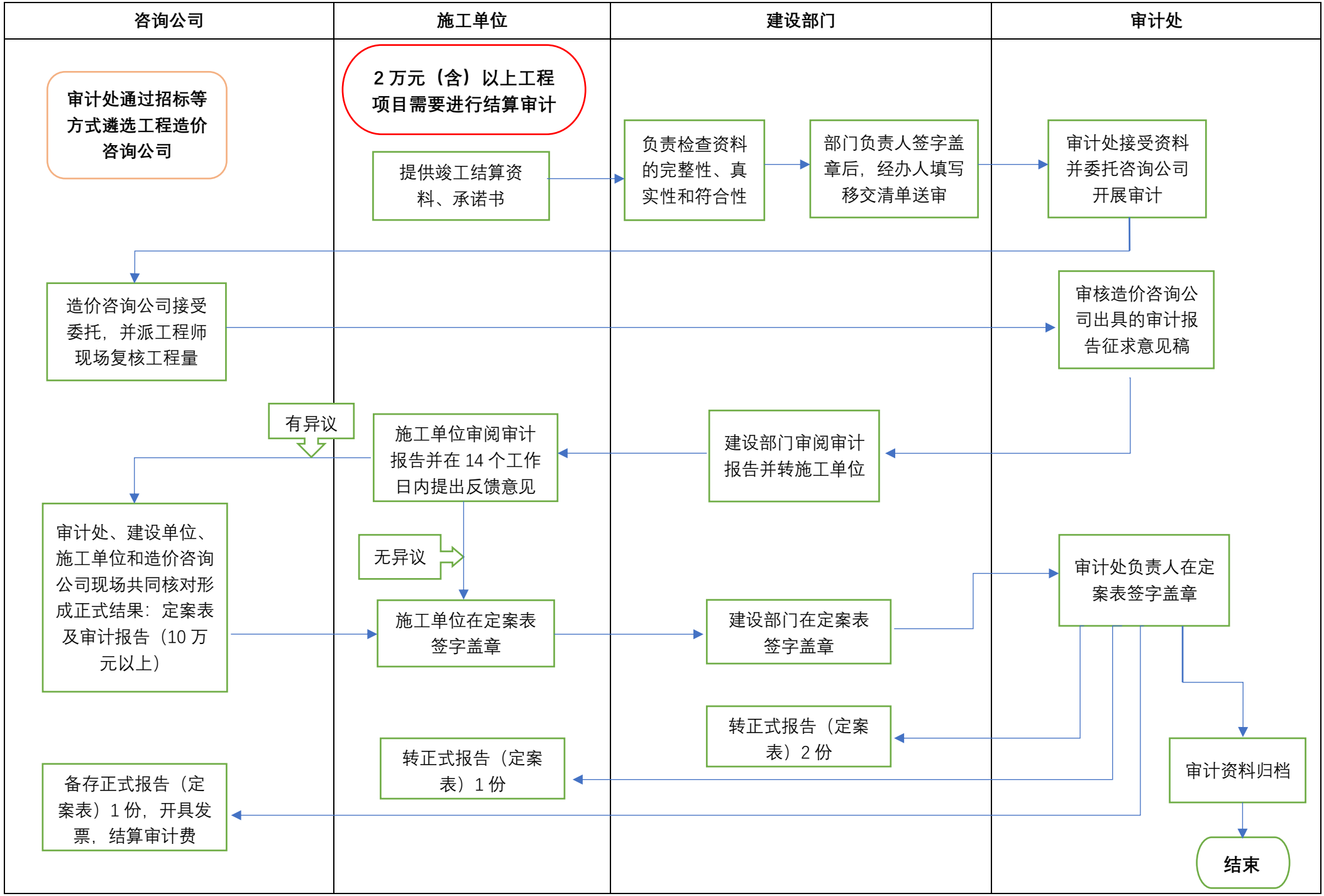工程项目结算审计流程图