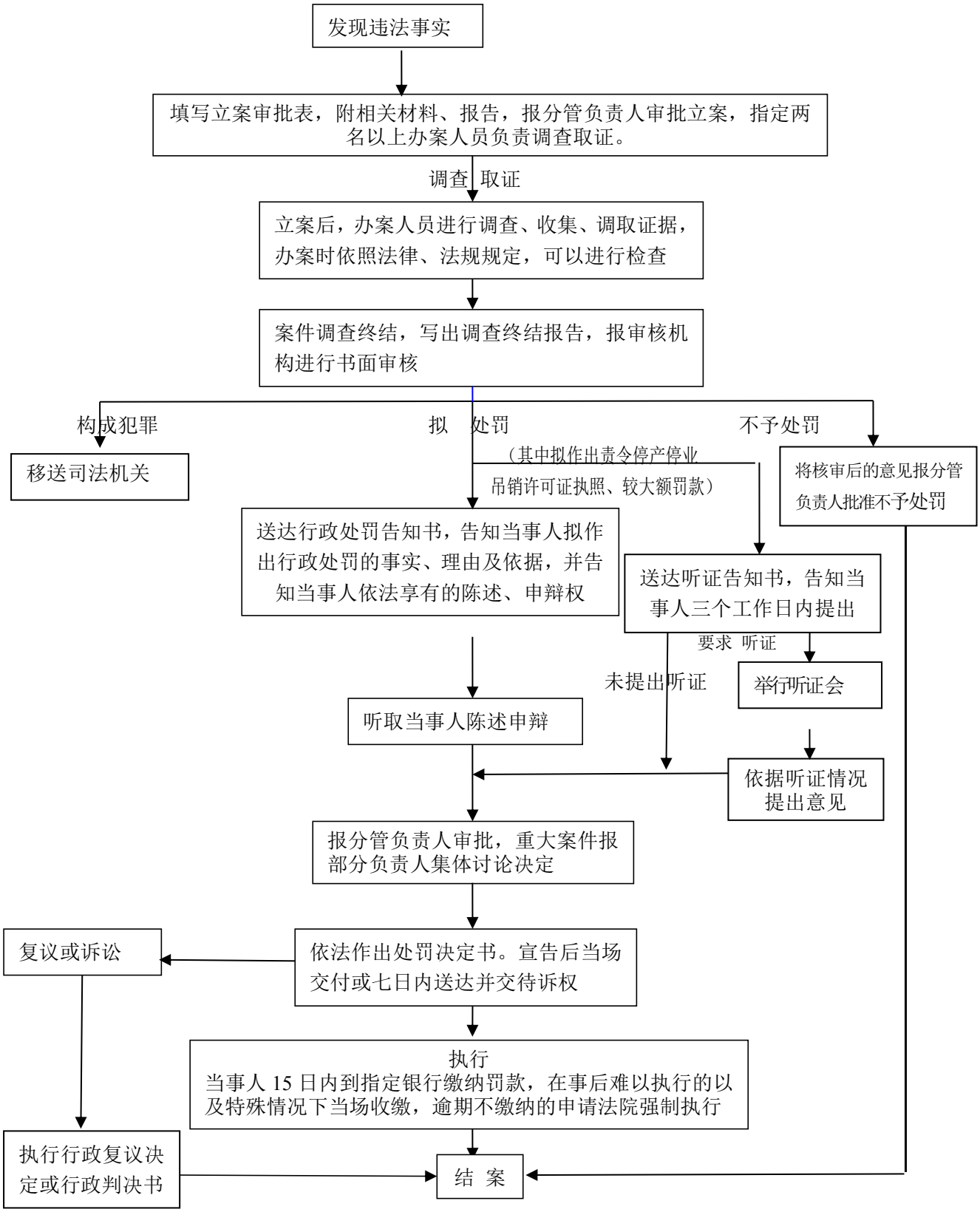行政处罚事项一般流程图