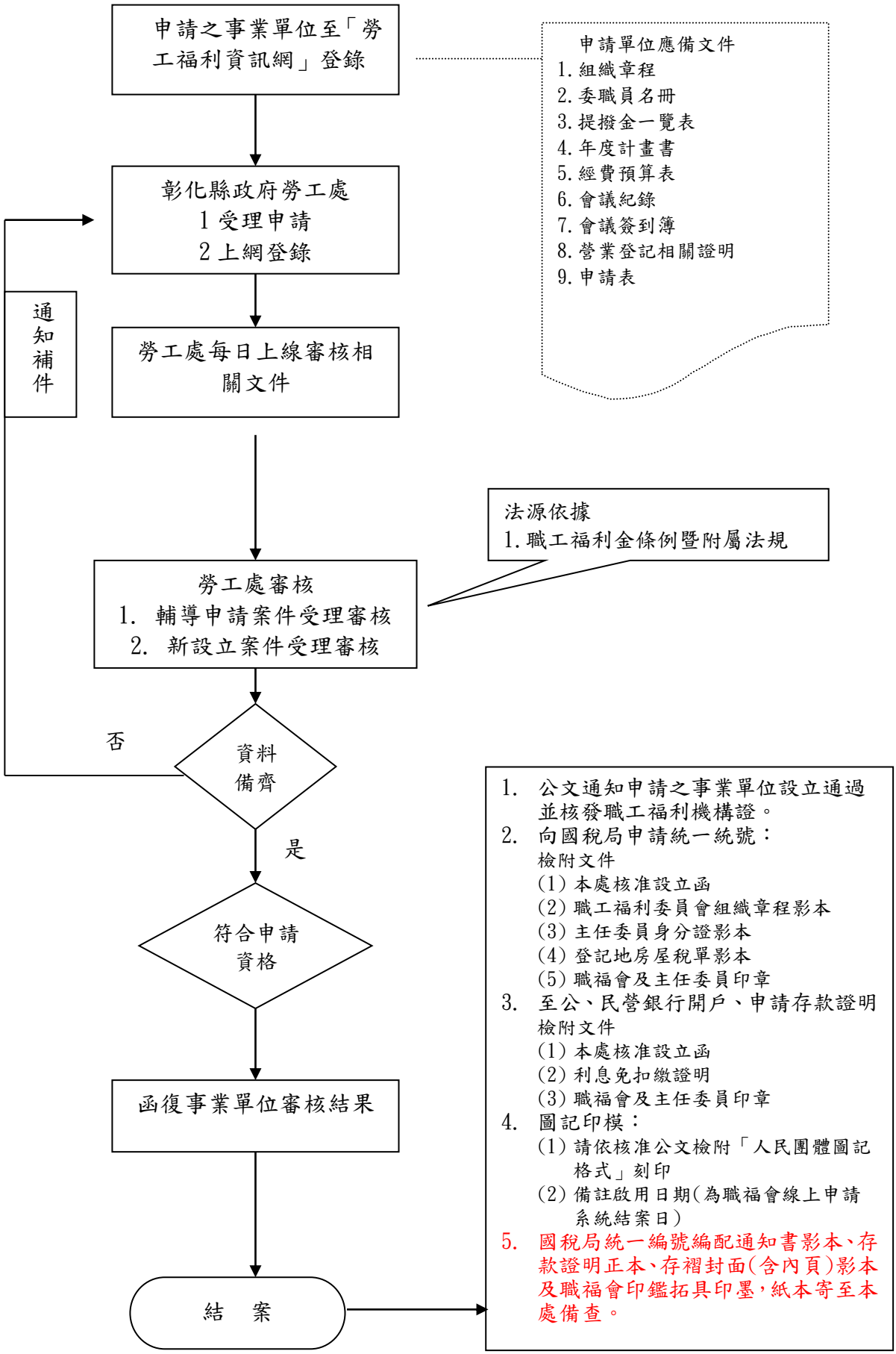彰化縣政府「職工福利委員會」標準作業流程圖