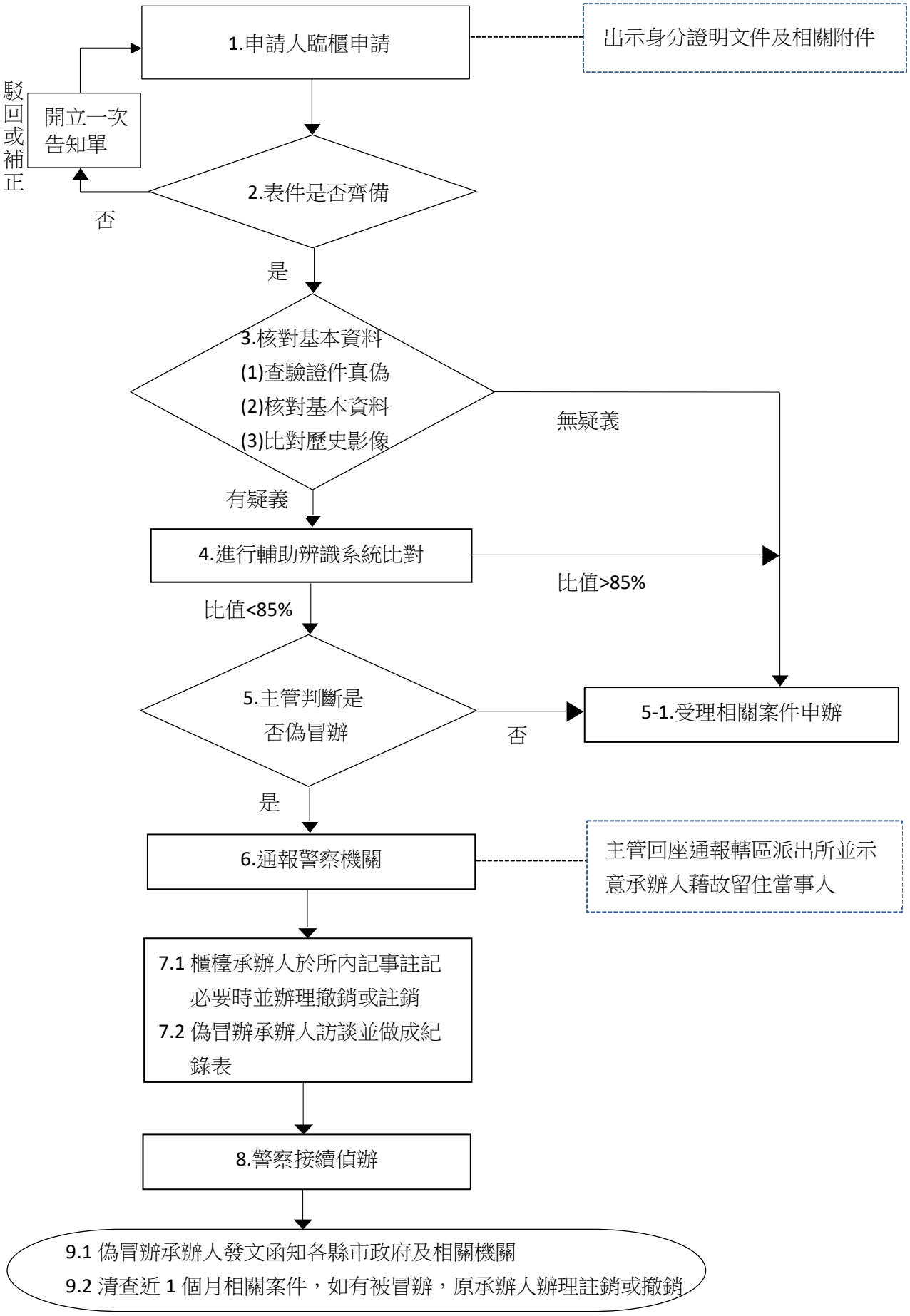防範及處理偽冒辦案件標準作業流程圖