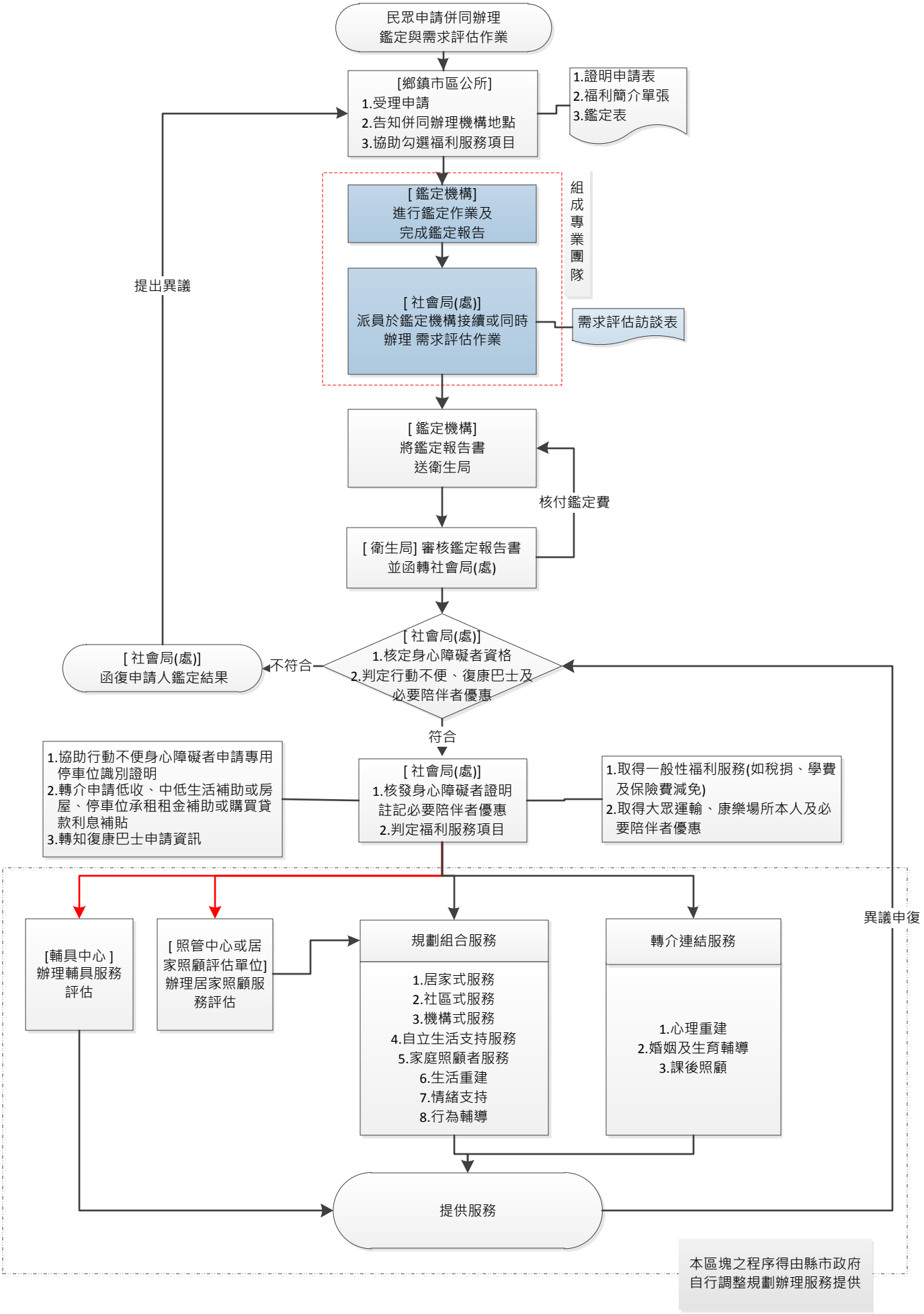身心障礙鑑定與需求評估作業併同辦理流程圖