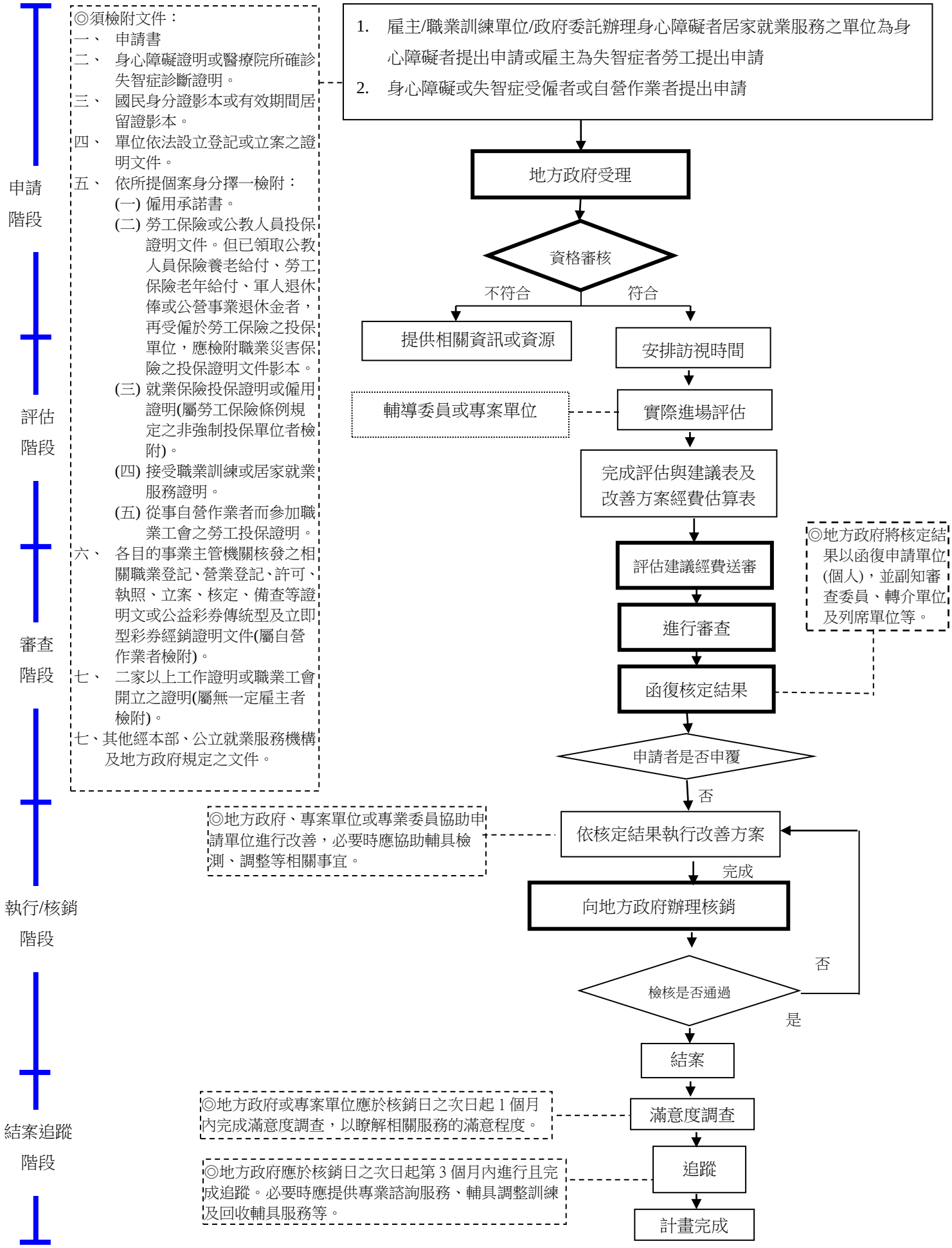身心障礙者職務再設計服務作業流程圖