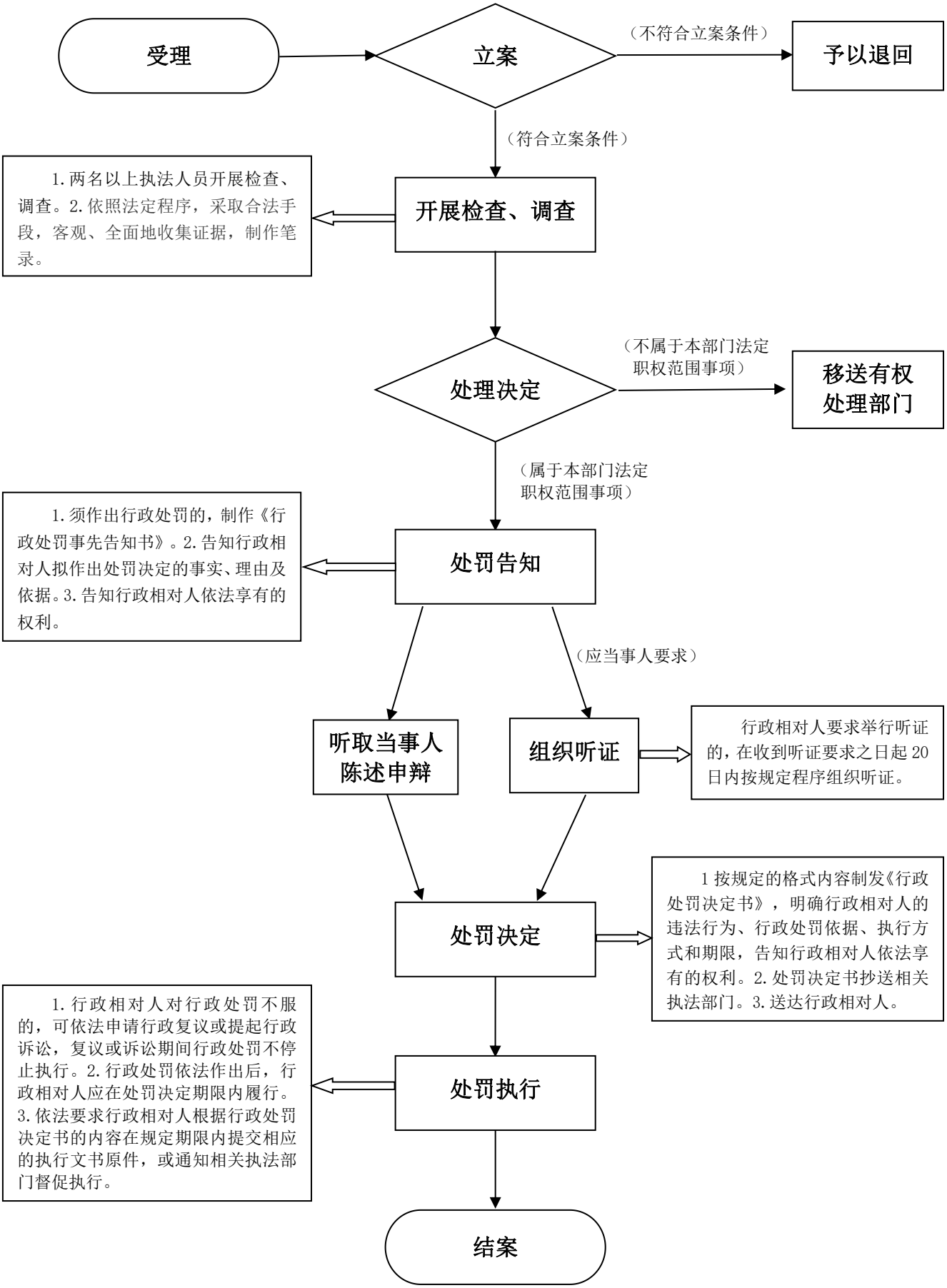平邑县财政局行政处罚流程图