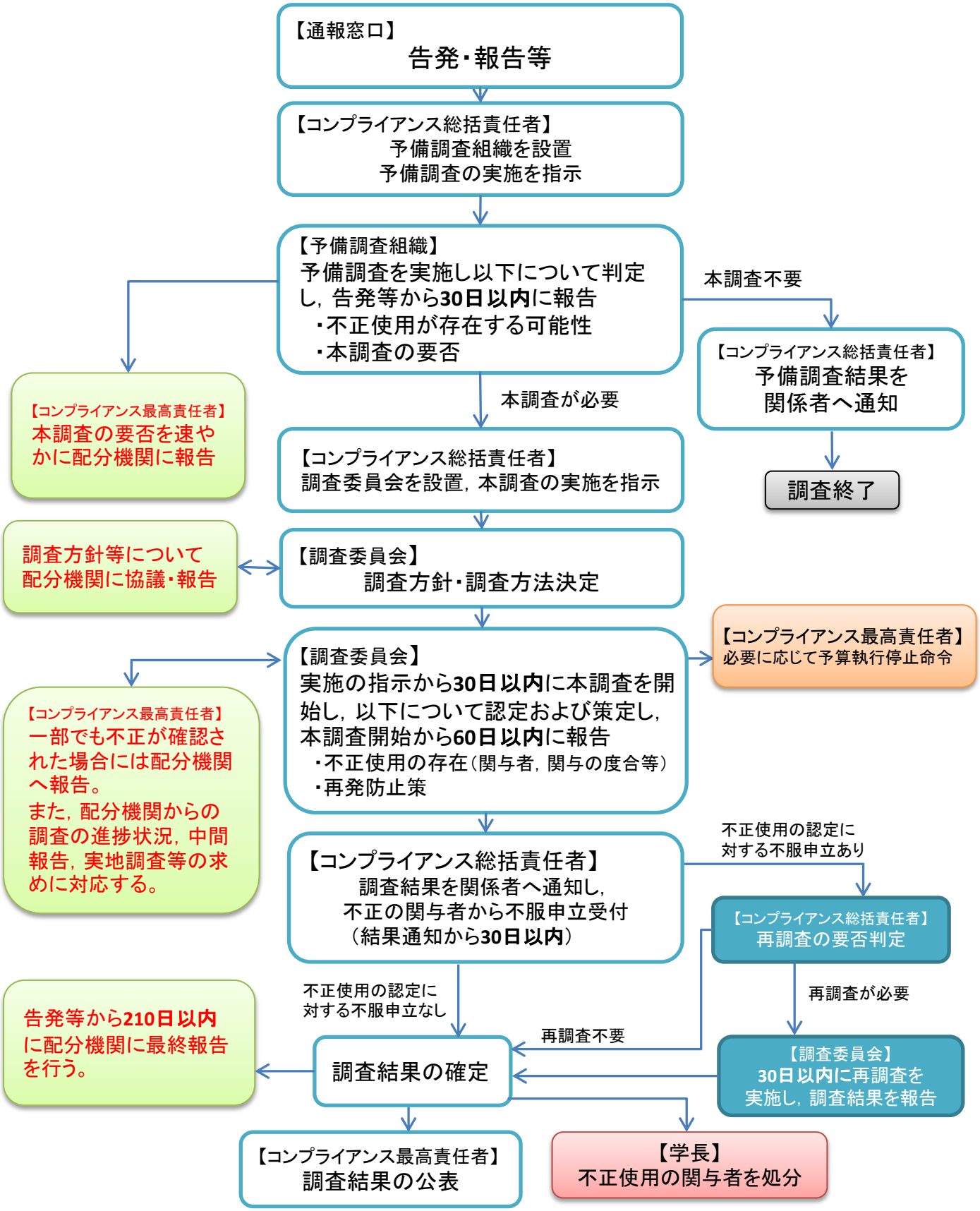研究費等の不正使用に係る調査フロー