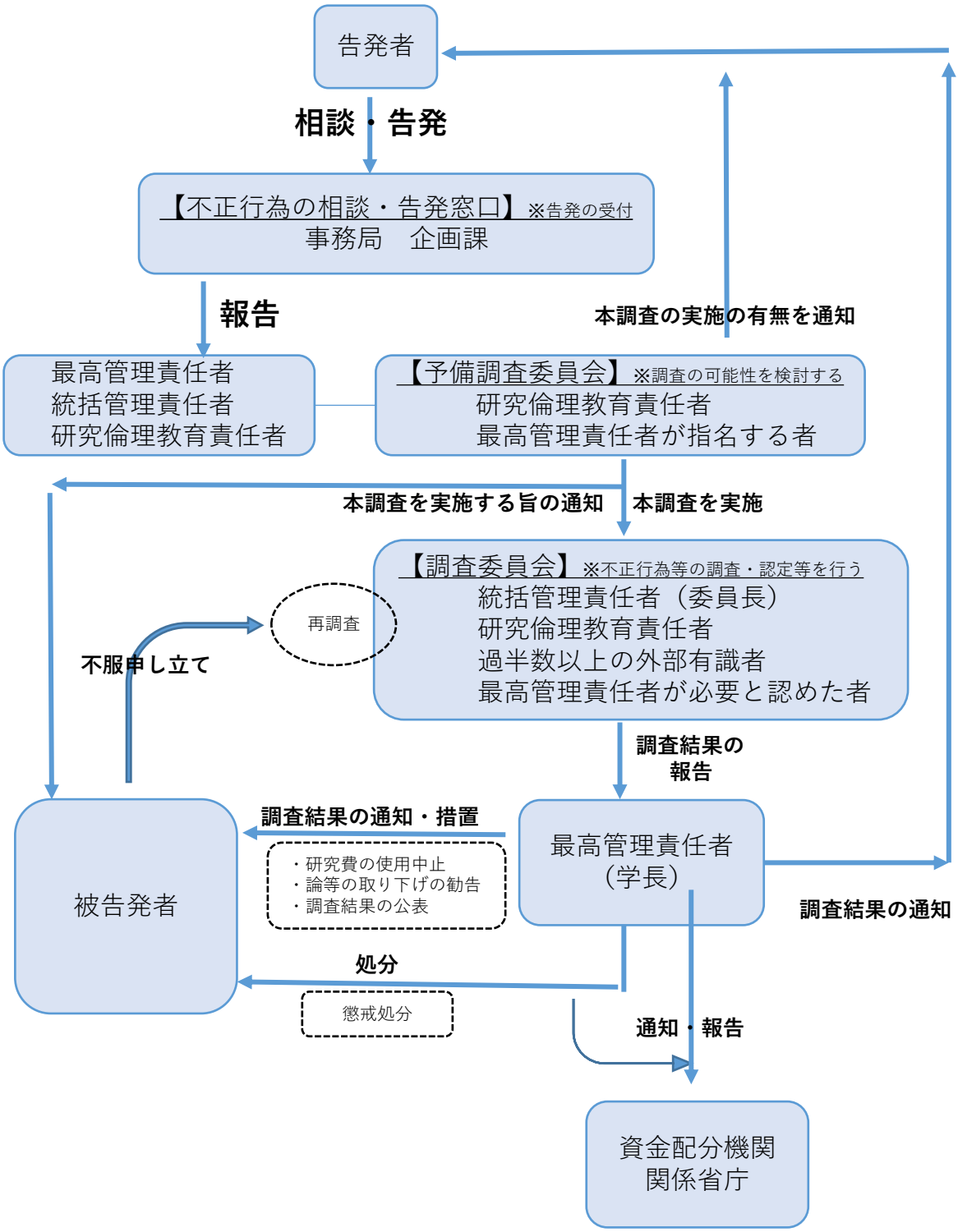不正行為の相談・告発が寄せられた場合の流れ