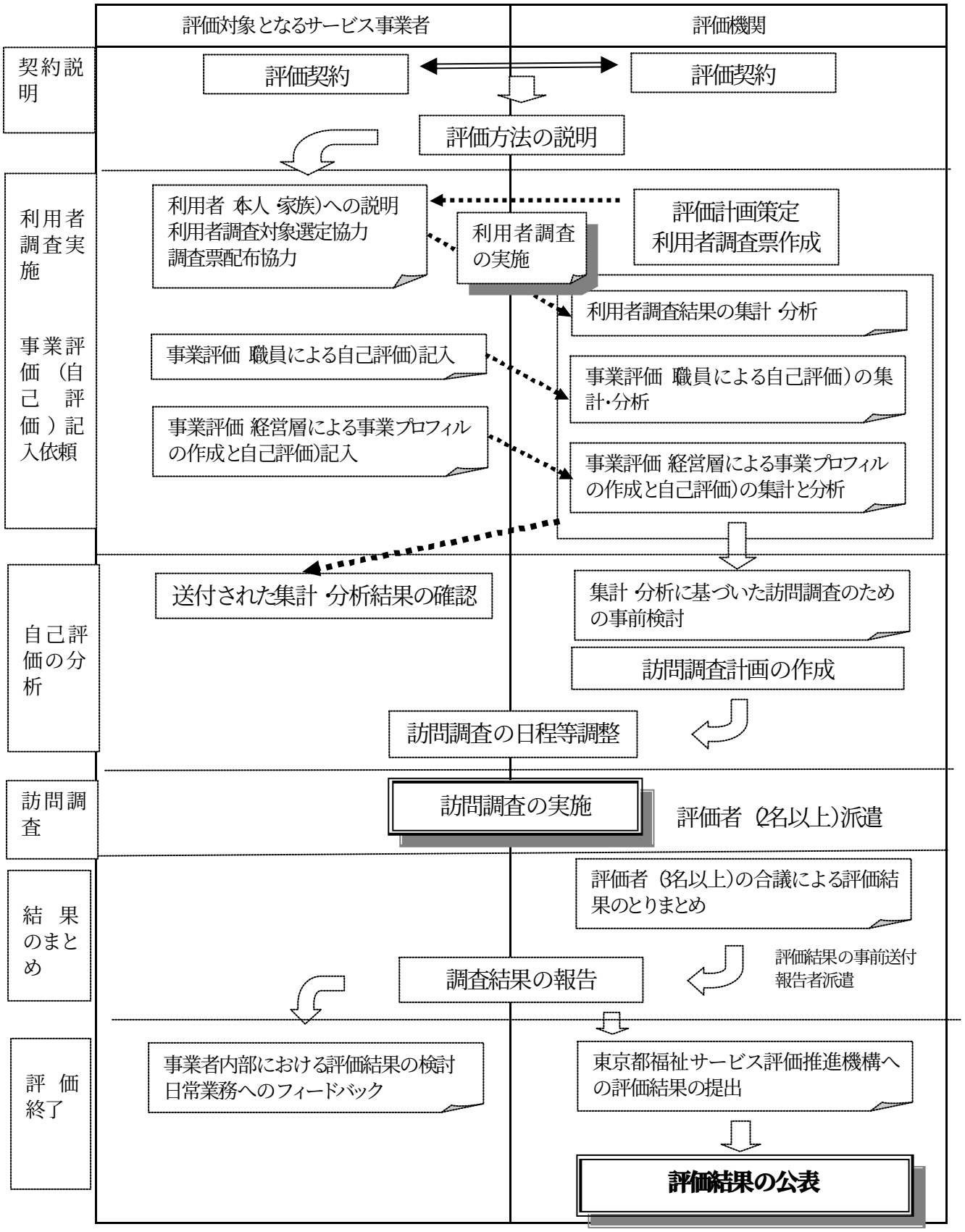福祉サービス第三者評価の流れ