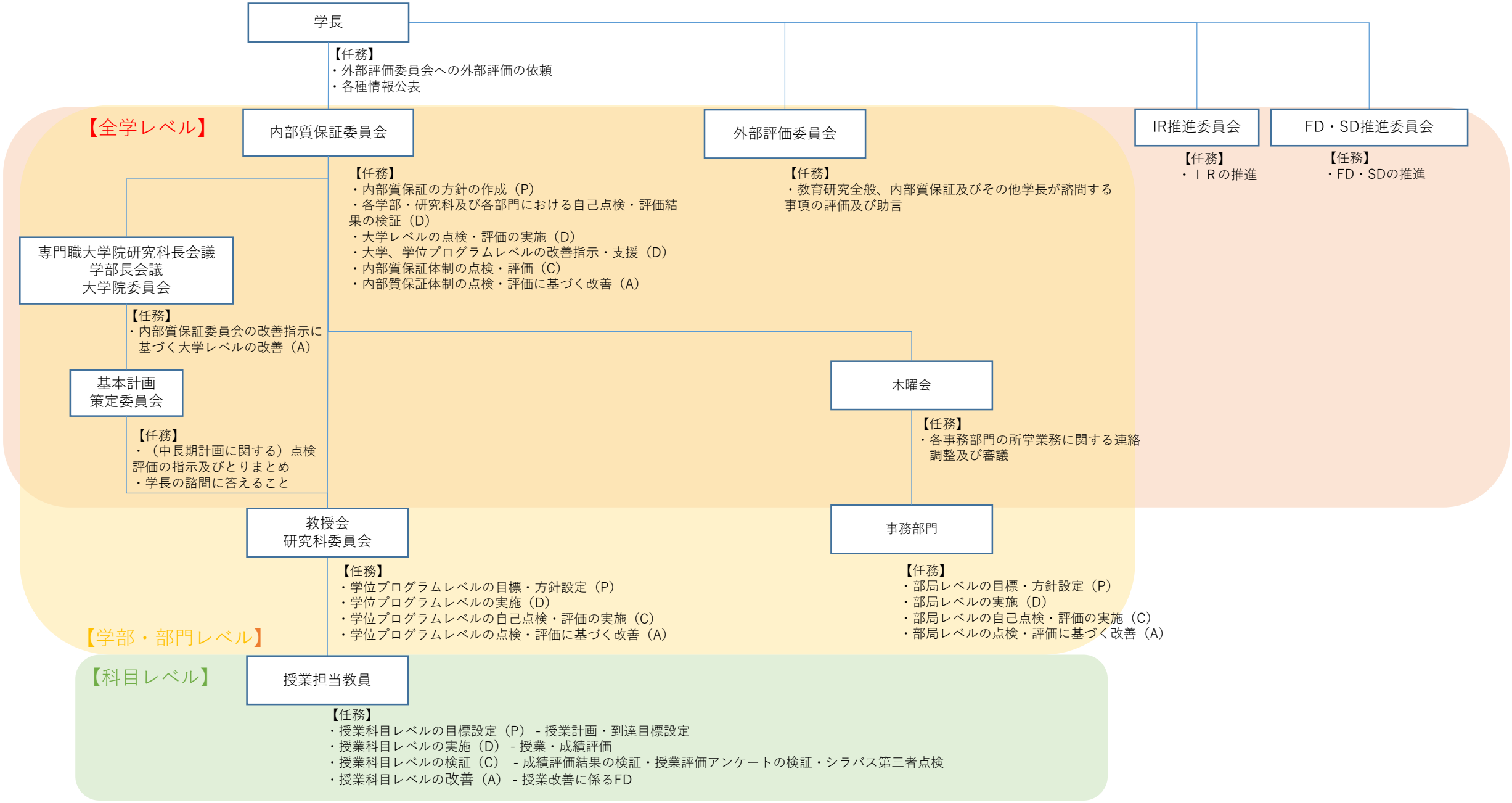内部質保証に関わる組織と役割