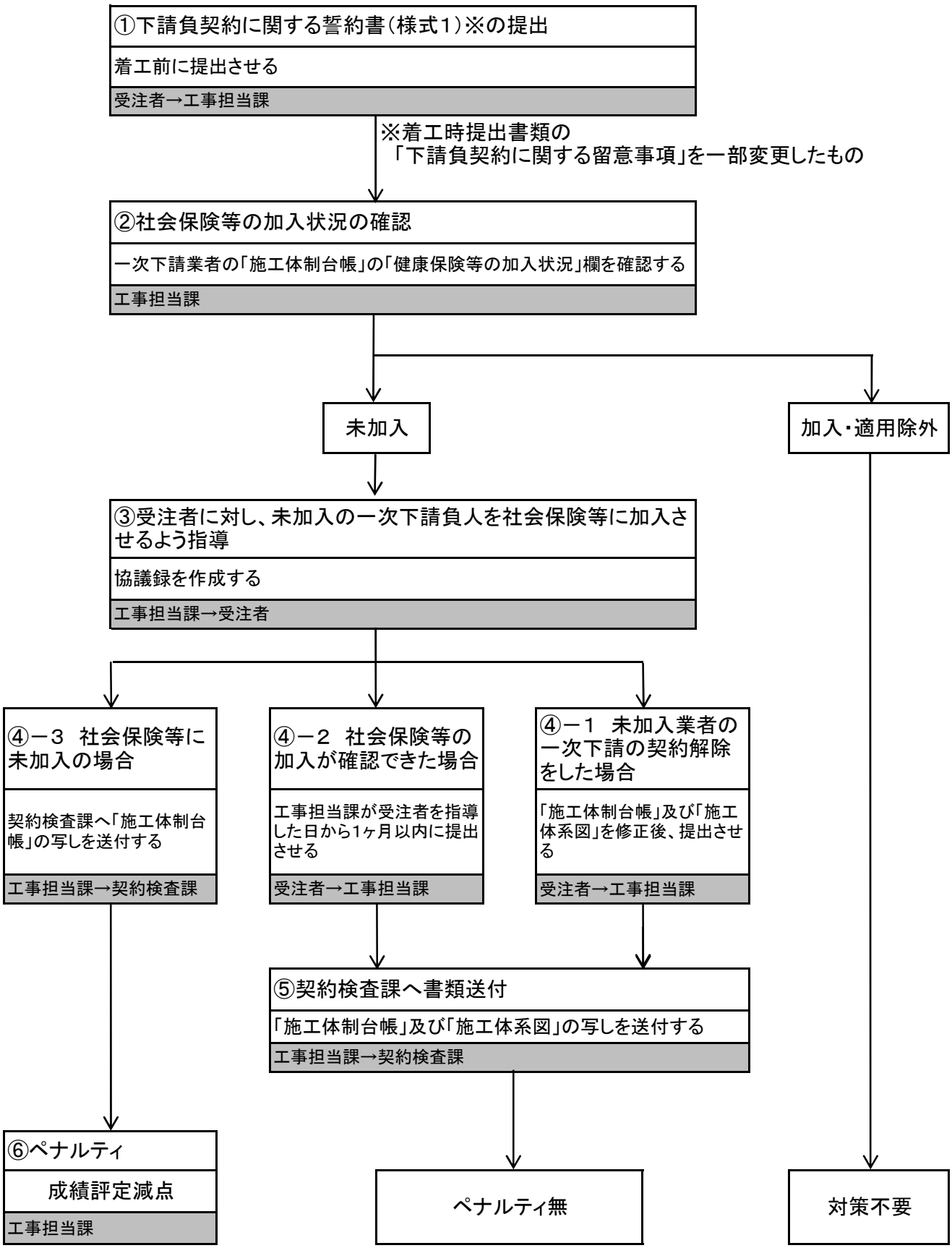一次下請の社会保険等未加入対策に係る手続きのフロー図