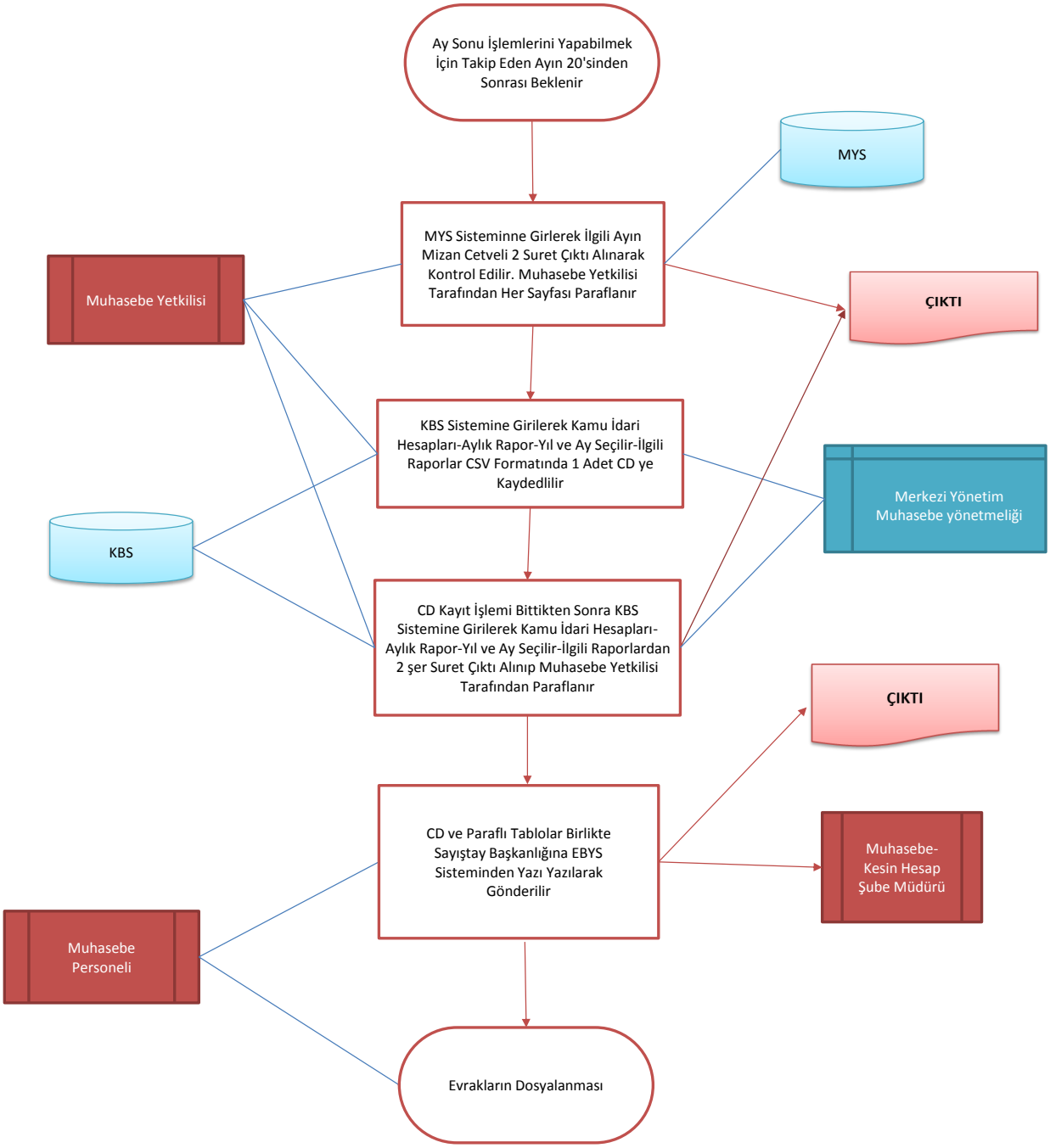Ay Sonu İşlemleri (Sayıştay) İş Akış Süreci