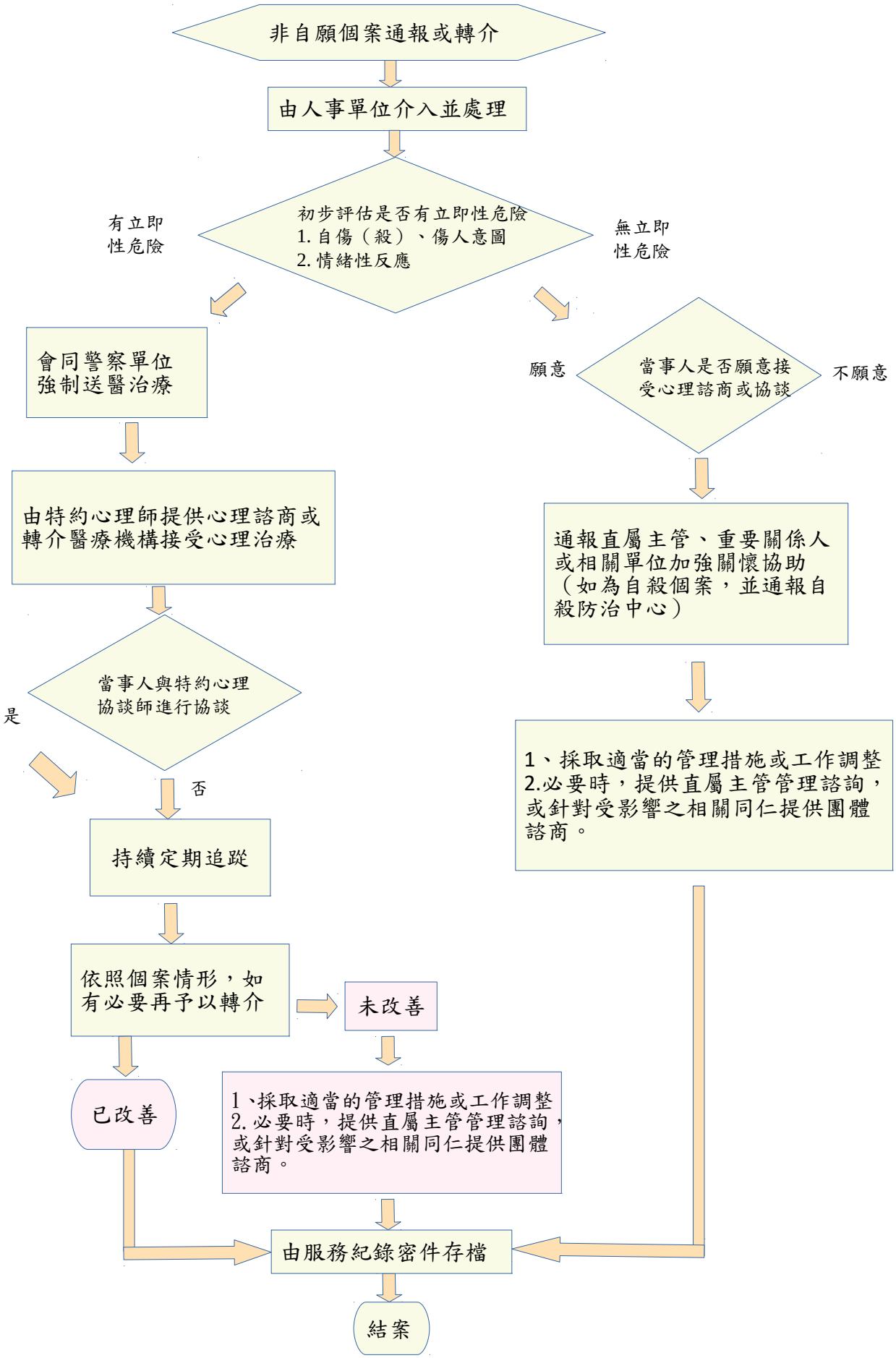宜蘭縣政府員工協助方案非自願個案處理流程