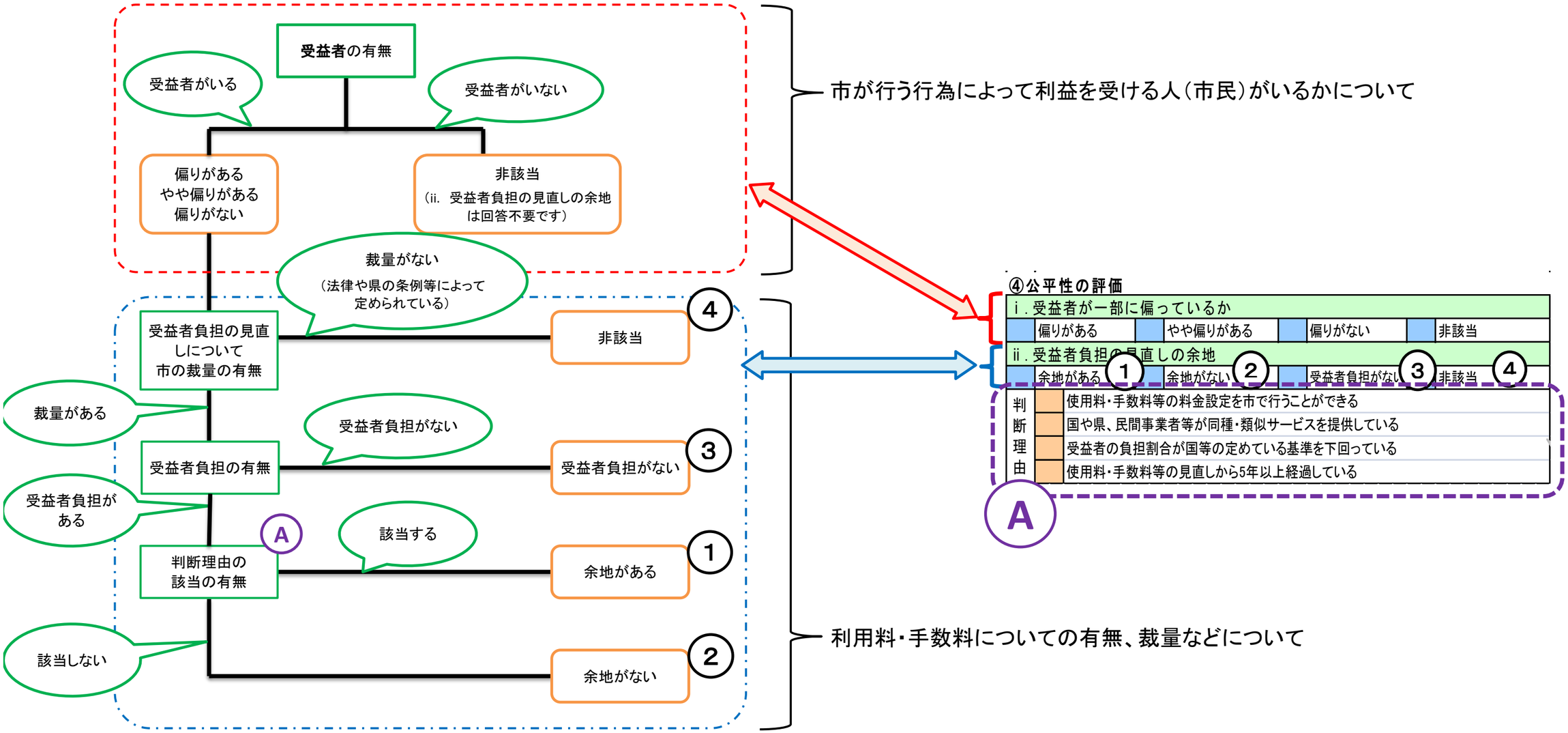事務事業評価シート ④公平性の評価の考え方