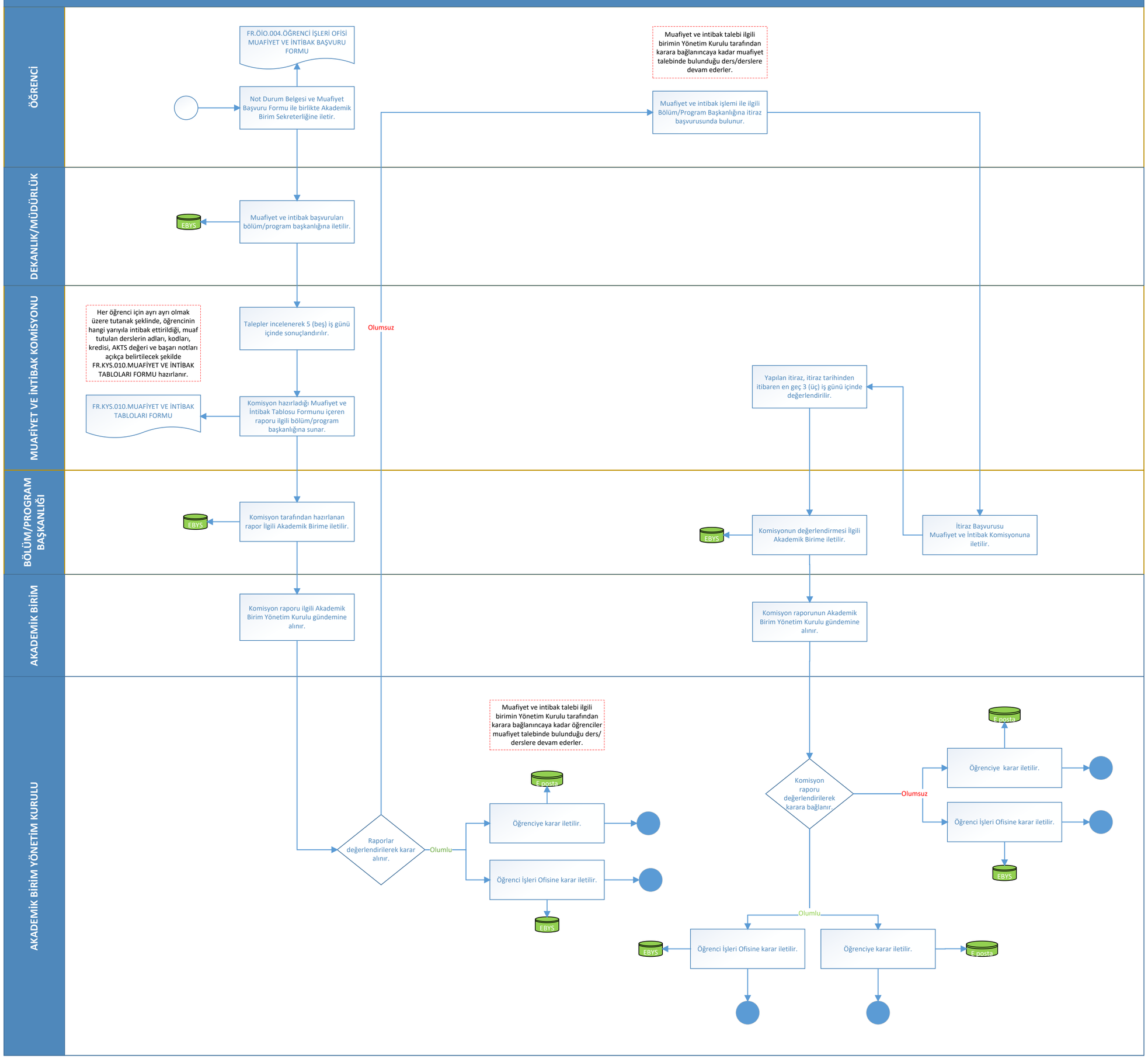İA.ÖİO.015.MUAFİYET VE İNTİBAK İŞLEMLERİ İŞ AKIŞI