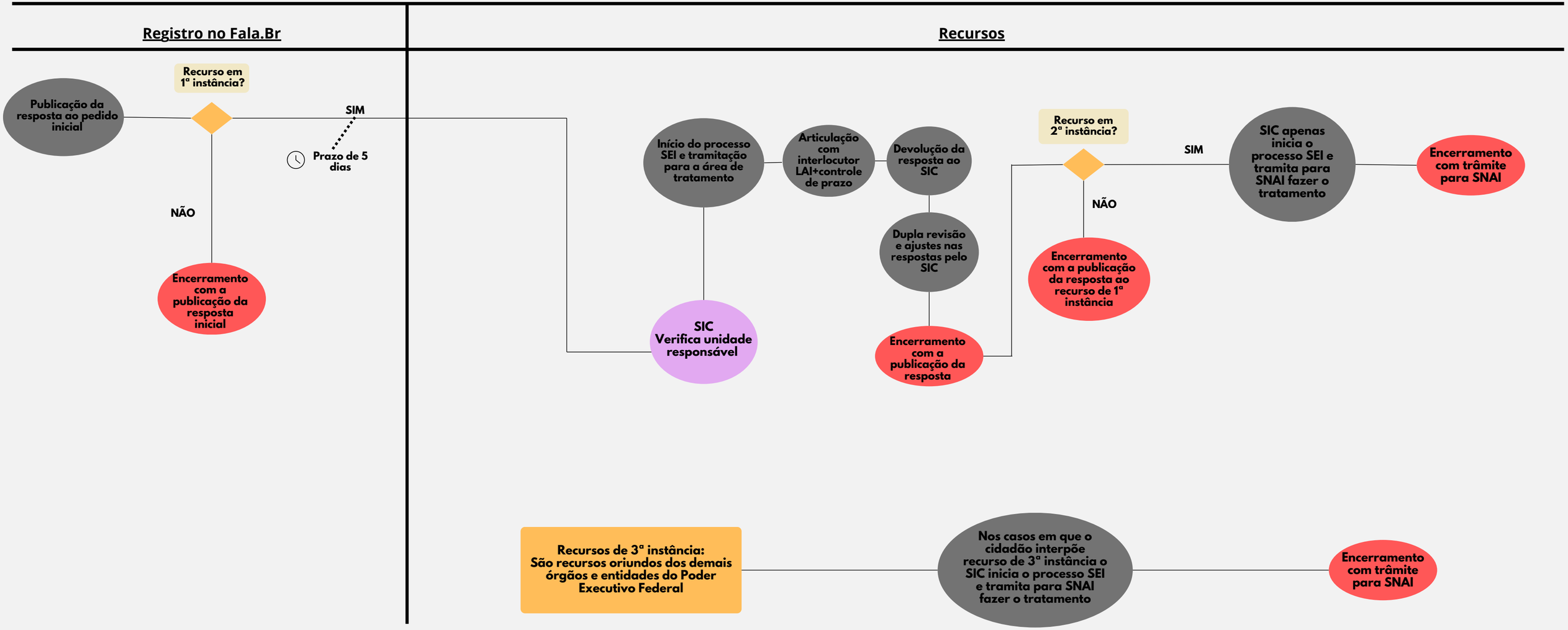Fluxo de tratamento de Recursos- Ouvidoria Setorial CGU