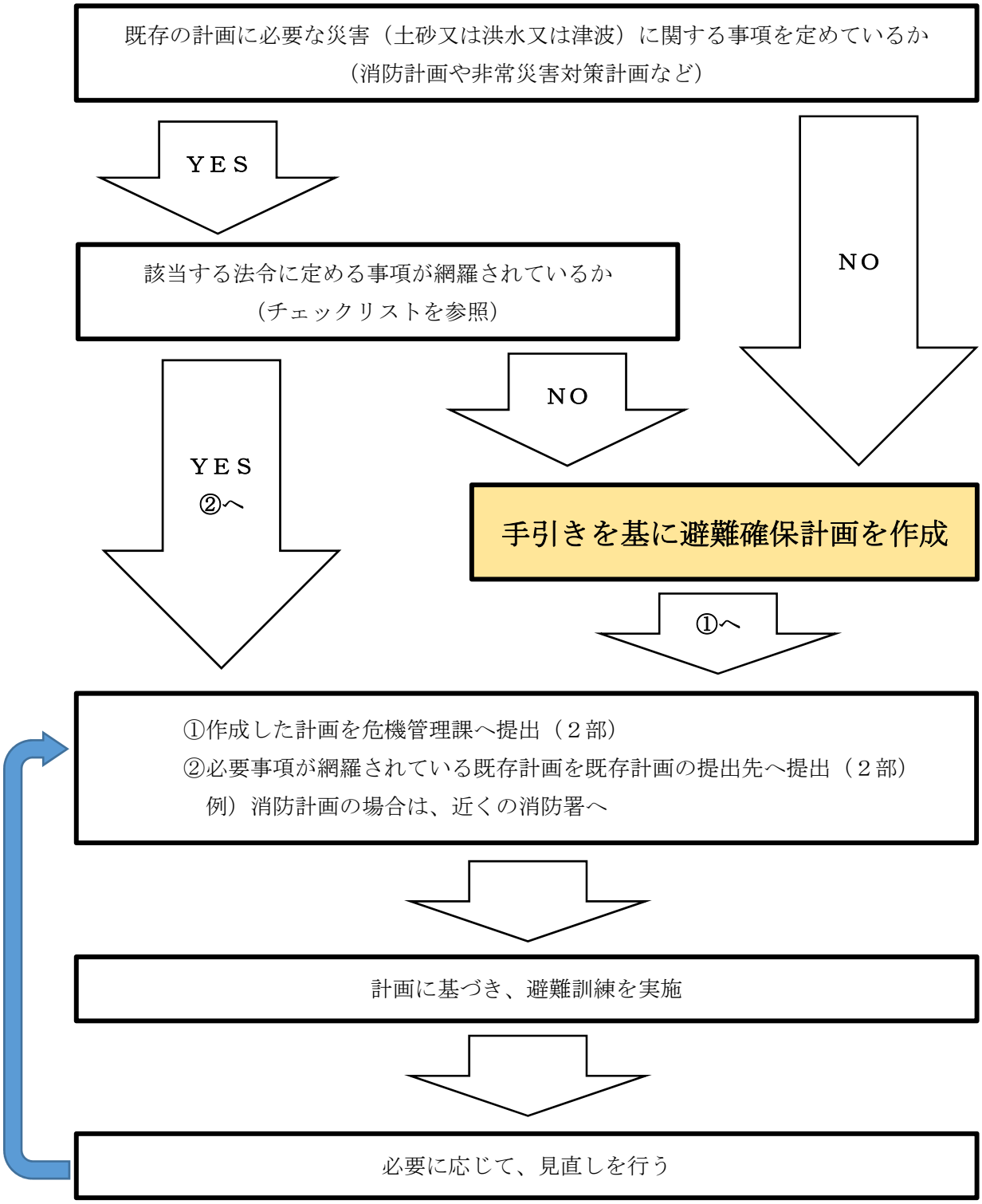作成から報告までの流れ