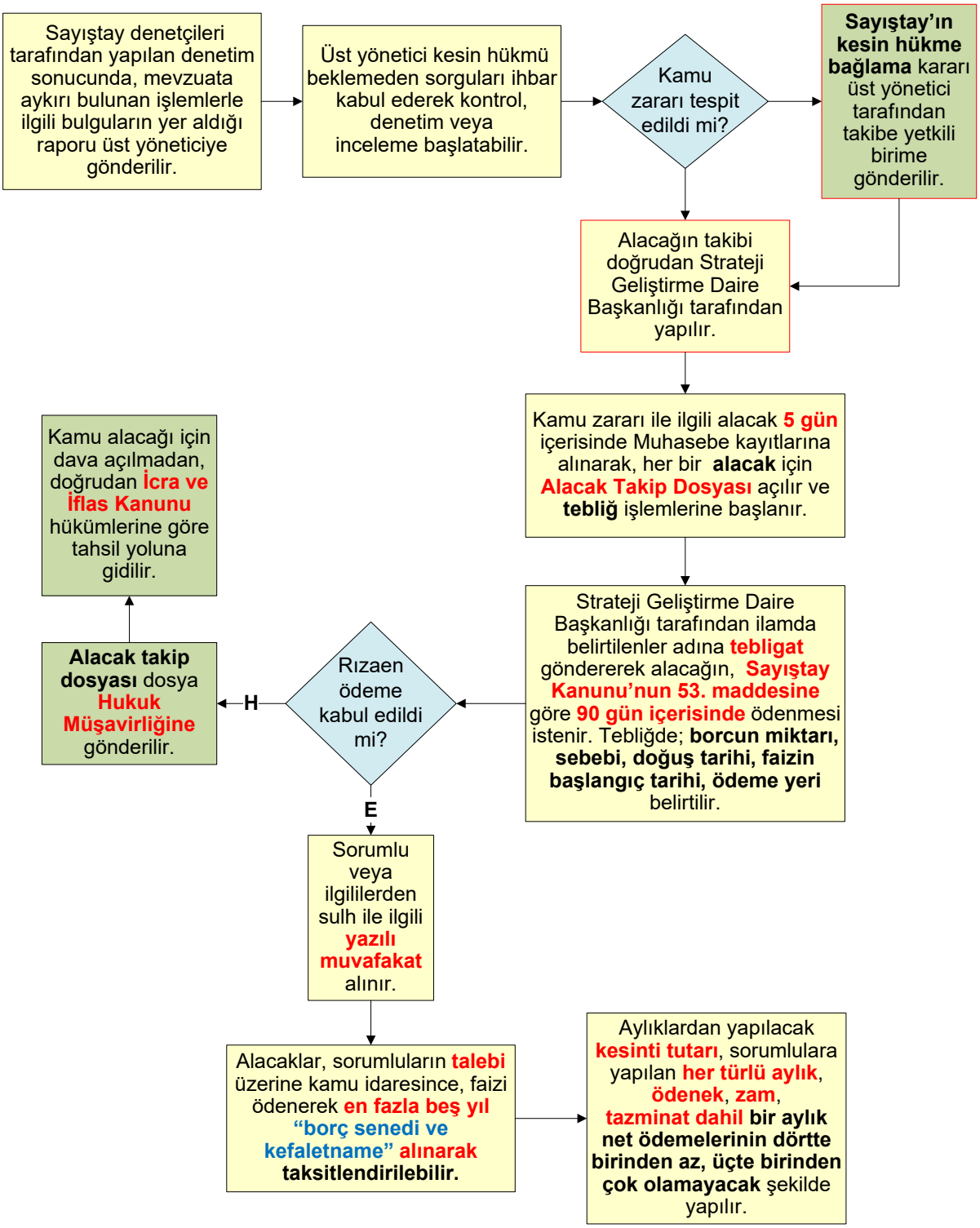SAYIŞTAY'CA TESPIT EDILEN VE KESIN HUKME BAGLANAN KAMU ZARARININ TAHSILI IŞ AKIŞI